

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

TITLE V

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS**

*CHAPTER 1*

***Customs status of goods***

*Section 1*

***General provisions***

*Article 119*

**Presumption of customs status(Articles 153(1) and 155(2) of the Code)**

1 The presumption of having the customs status of Union goods does not apply to the following goods:

- a goods brought into the customs territory of the Union which are under customs supervision to determine their customs status;
- b goods in temporary storage;
- c goods placed under any of the special procedures with the exception of the internal transit, outward processing and the end-use procedures;
- d products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country which are brought into the customs territory of the Union as laid down in Article 129;
- e goods obtained from the products referred to in point (d) on board that vessel or a Union factory ship, in the production of which other products having the customs status of Union goods may have been used which are brought into the customs territory of the Union as laid down in Article 129;
- f products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union.

2 Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status in the following cases:

- a where the goods are carried by air and have been loaded or transhipped at a Union airport for consignment to another Union airport, provided that they are carried under cover of a single transport document issued in a Member State;
- b where the goods are carried by sea and have been shipped between Union ports by a regular shipping service authorised in accordance with Article 120;

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- c where the goods are carried by rail and have been transported through a third country which is a contracting party to the Convention on a common transit procedure under cover of a single transport document issued in a Member State and such a possibility is provided for in an international agreement.
- 3 Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status in the following cases provided that their customs status of Union goods is proven:
- a goods which have been brought from one point to another within the customs territory of the Union and temporarily leave that territory by sea or air;
  - b goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union without being transhipped, and are carried under cover of a single transport document issued in a Member State;
  - c goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union and were transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document being issued, covering carriage from the territory outside the customs territory of the Union, provided that the new document is accompanied by a copy of the original single transport document;
  - d motorised road vehicles registered in a Member State which have temporarily left and re-entered the customs territory of the Union;
  - e packaging, pallets and other similar equipment, excluding containers, belonging to a person established in the customs territory of the Union which are used for the transport of goods that have temporarily left and re-entered the customs territory of the Union;
  - f goods in baggage carried by a passenger which are not intended for commercial use and have temporarily left and re-entered the customs territory of the Union.

## *Section 2*

### ***Regular shipping service for customs purposes***

#### *Article 120*

#### **Authorisation to establish regular shipping services(Article 155(2) of the Code)**

- 1 An authorisation may be granted by the customs authority competent to take the decision to a shipping company for the purposes of regular shipping services entitling it to move Union goods from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of the customs status of Union goods.
- 2 An authorisation shall be granted only where:
- a the shipping company is established in the customs territory of the Union;
  - b it fulfils the criterion laid down in Article 39(a) of the Code;
  - c it undertakes to communicate to the customs authority competent to take the decision the information referred to in Article 121(1) after the authorisation is issued; and

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- d it undertakes not to make any calls on the routes of the regular shipping service at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and not to make any transshipments of goods at sea.

3 Shipping companies having been granted an authorisation in accordance with this Article shall provide the regular shipping service stated therein.

The regular shipping service shall be provided using vessels registered for that purpose in accordance with Article 121.

#### *Article 121*

##### **Registration of vessels and ports(Articles 22(4) and 155(2) of the Code)**

1 The shipping company authorised to establish regular shipping services for the purposes of Article 119(2)(b) shall register the vessels it intends to use and the ports it intends to call at for the purposes of that service by communicating to the customs authority competent to take the decision the following information:

- a the names of the vessels assigned to the regular shipping service;
- b the port where the vessel starts its operation as a regular shipping service;
- c the ports of call.

2 The registration referred to in paragraph 1 shall take effect on the first working day following that of the registration by the customs authority competent to take the decision.

3 The shipping company authorised to establish regular shipping services for the purposes of Article 119(2)(b) shall notify any modification to the information referred to in points (a), (b) and (c) of paragraph 1 and the date and time when that modification takes effect to the customs authority competent to take the decision.

#### *Article 122*

##### **Unforeseen circumstances during the transport by regular shipping services(Articles 153(1) and 155(2) of the Code)**

Where a vessel registered to a regular shipping service for the purposes of Article 119(2)(b) as a result of unforeseen circumstances tranships goods at sea, calls at or loads or unloads goods in a port outside the customs territory of the Union, in a port that is not part of the regular shipping service or in a free zone of a Union port, the customs status of those goods shall not be altered unless they were loaded or unloaded at those locations.

Where the customs authorities have reason for doubt whether the goods fulfil those conditions, the customs status of those goods shall be proven.

#### *[<sup>F1</sup>Article 122a*

##### **RSS information and communications system(Article 155(2) of the Code)**

1 Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the Commission and the customs authorities of the Member States shall, using an electronic regular shipping services information and communication system, store and have access to the following information:

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- a the data of the applications;
- b the regular shipping service authorisations and, where applicable, their amendment or revocation;
- c the names of the ports of call and the names of the vessels assigned to the service;
- d all other relevant information.

2 The customs authorities of the Member State to whom the application has been made shall notify the customs authorities of the other Member States concerned by the shipping service through the electronic regular shipping services information and communication system referred to in paragraph 1.

3 If the customs authorities notified refuse the application it shall be communicated through the electronic regular shipping service information and communication system referred to in paragraph 1.

4 The electronic regular shipping service information and communication system referred to in paragraph 1 shall be used to store the authorisation and to notify the customs authorities of the Member States concerned by the shipping service that the authorisation was issued.

5 Where an authorisation is revoked by the customs authority to whom the application has been made or at the request of the shipping company, that customs authority shall notify the revocation to the customs authorities of the Member States concerned by the shipping service using the electronic regular shipping services information and communication system referred to in paragraph 1.]

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**Textual Amendments**

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446.](#)

*Section 3*

***Proof of the customs status of Union goods***

*Subsection 1*

***General provisions***

*Article 123*

**Period of validity of a T2L, T2LF or a customs goods manifest(Article 22(5) of the Code)**

The proof of the customs status of Union goods in the form of a T2L, T2LF or a customs goods manifest shall be valid for 90 days from the date of registration or where in accordance with Article 128 there is no obligation to register the customs goods manifest, from the date of its establishment. At the request of the person concerned, and for justified reasons, the customs office may set a longer period of validity of the proof.

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## Article 124

### **Means of communication of the MRN of a T2L, T2LF or a customs goods manifest(Article 6(3)(a) of the Code)**

The MRN of a T2L, T2LF or a customs goods manifest may be submitted by any of the following means other than electronic data-processing techniques:

- (a) a bar code;
- (b) a status registration document;
- (c) other means as allowed by the receiving customs authority.

[<sup>F1</sup>Until the date of deployment of the UCC Proof of Union Status (PoUS) system referred to in the Annex to Implementing Decision 2014/255/EU, the first paragraph of this Article shall not apply.]

#### **Textual Amendments**

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446.](#)

[<sup>F1</sup>[<sup>F2</sup>Article 124a]

### **Proof of the customs status of Union goods by means of a ‘T2L’ or ‘T2LF’ document(Articles 6(2), 6(3)(a) and 153(2) of the Code)**

Until the deployment of the PoUS system referred to in the Annex to the Implementing Decision 2014/255/EU and when a paper ‘T2L’ or ‘T2LF’ document is used, the following applies:

- (a) The person concerned shall enter ‘T2L’ or ‘T2LF’ in the right-hand subdivision of box 1 of the form and ‘T2Lbis’ or ‘T2LFbis’ in the right-hand subdivision of box 1 of any continuation sheets used.
- (b) The customs authorities may authorise any persons to use loading lists which do not comply with all the requirements, where those persons:
  - are established in the Union;
  - regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;
  - have not committed any serious or repeated offences against customs or tax legislation.
- (c) The authorisations referred to in point (b) shall be granted only where:
  - the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and

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- the person concerned keeps records which enable the customs authorities to carry out effective controls.
- (d) A ‘T2L’ or ‘T2LF’ document shall be drawn up in a single original.
- (e) In case of endorsement by customs it shall comprise the following, which should, as far as possible, appear in box ‘C’. Office of departure:
  - in the case of ‘T2L’ or ‘T2LF’ documents, the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration, where this is required;
  - in the case of continuation sheets or loading lists, the number appearing on the ‘T2L’ or ‘T2LF’ document, which shall be entered by means of a stamp including the name of the competent office, or by hand; where it is entered by hand, it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned.]

#### Textual Amendments

- F1** Inserted by Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.
- F2** Substituted by Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

### Subsection 2

#### *Proofs submitted by means other than electronic data-processing techniques*

#### Article 125

##### **Proof of the customs status of Union goods for travellers other than economic operators(Article 6(3)(a) of the Code)**

A traveller, other than an economic operator, may make a request on paper for a proof of the customs status of Union goods.

#### Article 126

##### **Proof of the customs status of Union goods by production of an invoice or transport document(Articles 6(2) and 6(3)(a) of the Code)**

1 The proof of the customs status of Union goods of which the value does not exceed EUR 15 000 may be submitted by any of the following means other than electronic data-processing techniques:

- a invoice relating to the goods;

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b transport document relating to the goods.

2 The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor, or of the person concerned where there is no consignor, the competent customs office, the number of packages and their kind, marks and reference numbers of the packages, a description of the goods, the gross mass of the goods (kg), the value of the goods and, where necessary, the container numbers.

The consignor, or the person concerned where there is no consignor, shall identify the customs status of the Union goods by indicating the code 'T2L' or 'T2LF', as appropriate, accompanied by his signature in the invoice or transport document.

[<sup>F13</sup> Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, in case of endorsement by customs the endorsement shall include the name and stamp of the competent customs office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration where such a declaration is required.]

#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446.](#)

[<sup>F1</sup>[<sup>F2</sup>Article 126a]

### **Proof of the customs status of Union goods by production of a shipping company's manifest(Articles 6(2) and 6(3)(a) of the Code)**

1 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the shipping company's manifest shall include at least the following information:

- a the name and full address of the shipping company;
- b the name of the vessel;
- c the place and date of loading;
- d the place of unloading.

The manifest shall further include, for each consignment:

- e the reference for the bill of lading or other commercial document;
- f the number, description, marks and reference numbers of the packages;
- g the normal trade description of the goods including sufficient detail to permit their identification;
- h the gross mass in kilograms;
- i the container identification numbers, where applicable; and
- j the following entries for the status of the goods:
  - the letter 'C' (equivalent to 'T2L') for goods whose customs status of Union goods can be demonstrated,
  - the letter 'F' (equivalent to 'T2LF') for goods whose customs status of Union goods can be demonstrated, consigned to or originating in a part of the

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customs territory of the Union where the provisions of Directive 2006/112/EC do not apply,

— the letter 'N' for all other goods.

2 In case of endorsement by customs the shipping company's manifest shall include the name and stamp of the competent customs office, the signature of an official at that office and the date of endorsement.]

#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446.](#)
- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.](#)

### Article 127

#### **Proof of the customs status of Union goods in TIR or ATA carnets or forms 302(Article 6(3)(a) of the Code)**

Where Union goods are transported in accordance with the TIR Convention, the ATA Convention, the Istanbul Convention or the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951, the proof of the customs status of Union goods may be submitted by means other than electronic data-processing techniques.

### Subsection 3

#### ***Proof of the customs status of Union goods issued by an authorised issuer***

### Article 128

#### **[<sup>F3</sup>Facilitation for issuing a means of proof by an authorised issuer](Article 153(2) of the Code)**

1 Any person established in the customs territory of the Union and fulfilling the criteria laid down in Article 39(a) and (b) of the Code may be authorised to issue:

- a the T2L or T2LF without having to request an endorsement;
- b the customs goods manifest without having to request an endorsement and registration of the proof from the competent customs office.

[<sup>F32</sup> Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of any Member State may authorise any person, established in the customs territory of the Union, who applies to be authorised to establish the customs status of Union goods by means of an invoice or a transport document relating to goods having the customs status of Union goods which value exceeds EUR



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15 000, of a ‘T2L’ or a ‘T2LF’ document or of a shipping company's manifest, to use such documents without having to present them for endorsement to the competent customs office.]

[<sup>F13</sup> The authorisations referred to in paragraphs 1 and 2 shall be issued by the competent customs office at the request of the person concerned.

- 4 The authorisation referred to in paragraph 2 shall be granted only where
- a the person concerned has not committed any serious or repeated offences against customs or tax legislation;
  - b the competent customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned;
  - c the person concerned keeps records which enable the customs authorities to carry out effective controls; and
  - d the person concerned regularly issues the proof of the customs status of Union goods, or whose competent customs authorities know that he can meet the legal obligations for the use of those proofs.

5 Where the person concerned has been granted the status of AEO in accordance with Article 38 of the Code, the conditions listed under paragraph 4(a) to (c) of this Article are deemed to be fulfilled.]

#### **Textual Amendments**

- F1** Inserted by Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.
- F3** Substituted by Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.

*[<sup>F2</sup>Article [<sup>F1</sup>[<sup>X1</sup>128a]]]*

#### **Formalities when issuing a ‘T2L’ or ‘T2LF’ document, an invoice or transport document by an authorised issuer(Articles 6(2) and 6(3)(a) of the Code)**

[<sup>F1</sup>[<sup>X1</sup>1 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer shall make a copy of each ‘T2L’ or ‘T2LF’ document issued. The customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least three years.

- 2 The authorisation referred to in Article 128(2) shall specify, in particular:
- a the customs office assigned responsibility for pre-authenticating the ‘T2L’ or ‘T2LF’ forms used for drawing up the documents concerned, for the purposes of Article 128b(1);
  - b the manner in which the authorised issuer shall establish that the forms have been properly used;
  - c the excluded categories or movements of goods;

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- d the period within which and the manner in which the authorised issuer shall notify the competent customs office in order to enable it to carry out any necessary controls before departure of the goods.
- e that the front of the commercial documents concerned or box 'C'. Office of departure' on the front of the forms used for the purposes of compiling the 'T2L' or 'T2LF' document and, where appropriate, the continuation sheets, shall be stamped in advance with the stamp of the customs office referred to in paragraph 2(a) and signed by an official of that office; or
- (i) stamped in advance with the stamp of the customs office referred to in paragraph 2(a) and signed by an official of that office; or
- (ii) stamped by the authorised issuer with a special stamp. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose. Boxes 1 and 2 and 4 to 6 of the special stamp have to be completed with the following information:
- Coat of arms or any other signs or letter characterising the country;
  - Competent customs office;
  - Date;
  - Authorised issuer; and
  - Authorisation number.
- f Not later than on consignment of the goods, the authorised issuer shall complete and sign the form. He shall also enter in box 'D'. Control by 'office of departure' of the 'T2L' or 'T2LF' document, or in a clearly identifiable space on the commercial document used, the name of the competent customs office, the date of completion of the document, and one of the following endorsements:
- Expedidor autorizado
  - Godkendt afsender
  - Zugelassener Versender
  - Εγκριμένος αποστολέας
  - Authorised consignor
  - Expéditeur agréé
  - Speditore autorizzato
  - Toegelaten afzender
  - Expedidor autorizado
  - Hyväksytty lähettäjä
  - Godkänd avsändare
  - Schválený odesílatel
  - Volitatud kaubasaatja
  - Atzītais nosūtītājs
  - Įgaliotas siuntėjas
  - Engedélyezett feladó
  - Awtorizzat li jibghat
  - Upoważniony nadawca
  - Pooblaščen pošiljatelj
  - Schválený odosielateľ
  - Одобрен изпращач
  - Expedito agreat

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— Ovlašteni pošiljatelj

#### Editorial Information

- X1** Substituted by [Corrigendum to Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446 \(Official Journal of the European Union L 69 of 15 March 2016\).](#)

#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446.](#)
- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.](#)

### Article 128b

#### Facilitations for an authorised issuer(Article 6(3)(a) of the Code)

1 Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer may be authorised not to sign ‘T2L’ or ‘T2LF’ documents or commercial documents used bearing the special stamp referred to in Article 128a(2)(e)(ii) which are drawn up by an electronic or automatic data processing system. Such authorisation shall be subject to the condition that the authorised issuer has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all ‘T2L’ or ‘T2LF’ documents or commercial documents issued bearing the special stamp.

2 T2L or ‘T2LF’ documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised issuer's signature one of the following endorsements:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature
- Dispensa dalla firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura
- Vapautettu allekirjoituksesta
- Befriad från underskrift
- Podpis se nevyžaduje
- Allkirjanõudest loobutud

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- Derīgs bez paraksta
- Leista nepasirašyti
- Aláírás alól mentesítve
- Firma mhux mehtieġa
- Zwolniony ze składania podpisu
- Opustitev podpisa
- Oslobodenie od podpisu
- Освободен от подпис
- Dispensă de semnătură
- Oslobodeno potpisa.

#### Editorial Information

- X1** Substituted by [Corrigendum to Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446 \(Official Journal of the European Union L 69 of 15 March 2016\)](#).

#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446](#).

### Article 128c

#### Authorisation to draw up the shipping company's manifest after departure (Article 153(2) of the Code)

Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of the Member States may authorise shipping companies not to draw up the shipping company's manifest referred to in Article 199(2) of Implementing Regulation (EU) 2015/2447 serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination.]]

#### Editorial Information

- X1** Substituted by [Corrigendum to Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446 \(Official Journal of the European Union L 69 of 15 March 2016\)](#).

#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional](#)

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rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.

### **[<sup>F2</sup> Article [<sup>F1</sup> [<sup>X1</sup> 128d]]]**

#### **Conditions to be authorised to draw up the shipping company's manifest after departure (Articles 6(3)(a) and 153(2) of the Code)**

[<sup>F1</sup> [<sup>X1</sup> 1] Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the authorisation not to draw up the shipping company's manifest serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination, shall be granted only to international shipping companies which fulfil the following conditions:

- a they are established in the Union;
  - b they regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;
  - c they have not committed any serious or repeated offences against customs or tax legislation;
  - d they use electronic data interchange systems to transmit information between the ports of departure and destination in the customs territory of the Union;
  - e they operate a significant number of voyages between the Member States on recognised routes.
- 2 The authorisations referred to in paragraph 1 shall be granted only where:
- a the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
  - b the persons concerned keep records which enable the customs authorities to carry out effective controls.

3 Where the person concerned holds an AEO certificate referred to in Article 38(2)a of the Code, the requirements set out in paragraph 1(c) and 2(b) of this Article shall be deemed to be met.

4 On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

If no objection is received within 60 days of the date of notification, the customs authorities shall authorise use of the simplified procedure described in in Article 128c.

This authorisation shall be valid in the Member States concerned and shall apply only to transport operations between the ports to which it refers.

- 5 The simplification shall be operated as follows:
- a the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
  - b the shipping company shall enter in the manifest the information indicated in Article 126a;
  - c the manifest transmitted by electronic data exchange (data exchange manifest) shall be presented to the customs authorities at the port of departure at the latest on the working

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- day following the departure of the vessel and in any case before it arrives at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest;
- d the data exchange manifest shall be presented to the customs authorities at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest.
- 6 The following notifications shall be made:
- a the shipping company shall notify all offences and irregularities to the customs authorities;
- b the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.;

#### **Editorial Information**

- X1** Substituted by [Corrigendum to Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446 \(Official Journal of the European Union L 69 of 15 March 2016\)](#).

#### **Textual Amendments**

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446](#).
- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code](#).

### *Subsection 4*

### ***Specific provisions concerning products of sea-fishing and goods obtained from such products***

#### *Article 129*

### **The customs status of products of sea-fishing and goods obtained from such products(Article 153(2) of the Code)**

For the purposes of proving the customs status of the products and goods listed in Article 119(1)(d) and (e) as Union goods, it shall be established that those goods have been transported directly to the customs territory of the Union in one of the following ways:

- (a) by the Union fishing vessel which caught the products and, where applicable, processed them;

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- (b) by the Union fishing vessel following the transshipment of the products from the vessel referred to in point (a);
- (c) by the Union factory ship which processed the products following their transshipment from the vessel referred to in point (a);
- (d) by any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a), (b) or (c), without any further changes being made;
- (e) by a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Union where the products or goods were landed from the vessels referred to in points (a), (b), (c) or (d).

### *Article 130*

#### **The proof of customs status of products of sea-fishing and goods obtained from such products(Articles 6(2) and 6(3)(a) of the Code)**

1 For the purposes of proving the customs status in accordance with Article 129, the fishing logbook, the landing declaration, the transshipment declaration and the vessel monitoring system data, as appropriate, as required in accordance with Council Regulation (EC) No 1224/2009<sup>(1)</sup> shall include the following information:

- a the place where the products of sea-fishing were caught allowing to establish that the products or goods have the customs status of Union goods in accordance with Article 129;
- b the products of sea-fishing (name and type) and their gross mass (kg);
- c the kind of goods obtained from the products of sea-fishing referred to in point (b) described in a way allowing their classification within the Combined Nomenclature and gross mass (kg).

2 In case of transshipment of products and goods referred to in Article 119(1)(d) and (e) to a Union fishing vessel or Union factory ship (receiving vessel), the fishing logbook or the transshipment declaration of the Union fishing vessel or Union factory ship from which the products and goods are transhipped shall include, in addition to the information listed in paragraph 1, the name, flag state, registration number and full name of the master of the receiving vessel onto which the products and goods were transhipped.

The fishing logbook or the transshipment declaration of the receiving vessel shall include, in addition to the information listed in paragraph 1(b) and (c), the name, flag state, registration number and full name of the master of the Union fishing vessel or Union factory ship from which the products or goods were transhipped.

3 For the purposes of paragraphs 1 and 2, the customs authorities shall accept a paper based fishing logbook, landing declaration or transshipment declaration for vessels having an overall length equal to, or more than 10 metres but not more than 15 metres.

### *[<sup>F2</sup>Article 131]*

#### **Transshipment(Article 6(3)(a) of the Code)**

1 In case of transshipment of products and goods referred to in Article 119(1)(d) and (e) to receiving vessels other than Union fishing vessels or Union factory ships, the proof of the customs status of Union goods shall be provided by means of a printout of the

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transhipment declaration of the receiving vessel, accompanied by a printout of the fishing logbook, transhipment declaration and vessel monitoring system data, as appropriate, of the Union fishing vessel or Union factory ship from which the products or goods were transhipped.

2 In case of multiple transhipments a printout of all transhipment declarations shall also be submitted.

#### Textual Amendments

- F2** Substituted by Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

### Article 132

#### **Proof of the customs status of Union goods for products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union(Article 6(3)(a) of the Code)**

The proof of the customs status of Union goods for products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union may be provided by means of a printout of the fishing logbook.

### <sup>F2</sup>Article 133

#### **Products and goods transhipped and transported through a country or territory which is not part of the customs territory of the Union(Article 6(2) and (3)(a) of the Code)**

1 Where products and goods referred to in Article 119(1)(d) and (e) are transhipped and transported through a country or territory which is not part of the customs territory of the Union, for the purposes of proving the customs status in accordance with Article 129 a printout of the fishing logbook of the Union fishing vessel or Union factory ship, accompanied by a printout of the transhipment declaration, where applicable, shall be provided on which, in addition to the information listed in Article 130(1), the following information is stated:

- a an endorsement by the customs authority of that country or territory;
- b the dates of arrival in and of departure from that country or territory of the products and goods;
- c the means of transport used for reconsignment to the customs territory of the Union;
- d the address of the customs authority referred to in point (a).

For the purposes of presentation to the customs authority of a country or territory which is not part of the customs territory of the Union, the printout of the fishing logbook referred to in the first subparagraph does not need to include the information on the place where the products of sea-fishing were caught as set out in Article 130(1)(a).

2 Where forms or documents other than a printout of the fishing logbook are used for the purposes of paragraph 1, those forms or documents shall, in addition to the information required under paragraph 1, include a reference to the fishing logbook, which allows for the identification of the respective fishing trip.]



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#### **Textual Amendments**

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.](#)

## *CHAPTER 2*

### *Placing goods under a customs procedure*

#### *Section 1*

#### **General provisions**

#### *f<sup>2</sup>Article 134*

#### **Customs declarations in trade with special fiscal territories(Article 1(3) of the Code)**

1 The following provisions shall apply *mutatis mutandis* to the trade in Union goods referred to in Article 1(3) of the Code:

- a Chapters 2, 3 and 4 of Title V of the Code;
- b Chapters 2 and 3 of Title VIII of the Code;
- c Chapters 2 and 3 of Title V of this Regulation;
- d Chapters 2 and 3 of Title VIII of this Regulation.

2 In the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authorities of that Member State may approve that a single document may be used to declare the dispatch ('dispatch declaration') and the introduction ('introduction declaration') of the goods consigned to, from or between special fiscal territories.

3 Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2016/578, in the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authority of the Member State concerned may authorise the use of an invoice or a transport document instead of the dispatch or introduction declaration.]

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#### **Textual Amendments**

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.](#)

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### Article 135

#### Oral declaration for release for free circulation(Article 158(2) of the Code)

1 Customs declarations for release for free circulation may be lodged orally for the following goods:

- a goods of a non-commercial nature;
- b goods of a commercial nature contained in the travellers' personal baggage provided that they do not exceed either EUR 1 000 in value or 1 000 kg in net mass;
- c products obtained by Union farmers on properties located in a third country and products of fishing, fish-farming and hunting activities, which benefit from duty relief under Articles 35 to 38 of Regulation (EC) No 1186/2009;
- d seeds, fertilisers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries, which benefit from duty relief under Articles 39 and 40 of Regulation (EC) No 1186/2009.

2 Customs declarations for release for free circulation may be lodged orally for the goods referred to in Article 136(1) provided that the goods benefit from relief from import duty as returned goods.

### Article 136

#### Oral declaration for temporary admission and re-export(Article 158(2) of the Code)

1 Customs declarations for temporary admission may be lodged orally for the following goods:

- [<sup>F2</sup>a pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport, as referred to in Articles 208 to 216;]
- b personal effects and goods for sports purposes referred to in Article 219;
- c welfare materials for seafarers used on a vessel engaged in international maritime traffic referred to in point (a) of Article 220;
- d medical, surgical and laboratory equipment referred to in Article 222;
- e animals referred to in Article 223 provided that they are intended for transhumance or grazing or for the performance of work or transport;
- f equipment referred to in Article 224(a);
- g instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant satisfying the conditions laid down in Article 226(1);
- h disaster relief material used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union;
- i portable musical instruments temporarily imported by travellers and intended to be used as professional equipment;
- j packings which are imported filled and are intended for re-export, whether empty or filled, bearing the permanent, indelible markings identifying a person established outside the customs territory of the Union;
- k radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside

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the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles;

- 1 other goods, where this is authorised by the customs authorities.
- 2 Re-export declarations may be made orally when discharging a temporary admission procedure for the goods referred to in paragraph 1.

#### **Textual Amendments**

- F2** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.](#)

### *Article 137*

#### **Oral declaration for export(Article 158(2) of the Code)**

- 1 Customs declarations for export may be made orally for the following goods:
  - a goods of a non-commercial nature;
  - b goods of a commercial nature provided that they do not exceed either EUR 1 000 in value or 1 000 kg in net mass;
  - c means of transport registered in the customs territory of the Union and intended to be re-imported, and spare parts, accessories and equipment for those means of transport;
  - d domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country which benefit from duty relief under Article 115 of Regulation (EC) No 1186/2009;
  - e products obtained by agricultural producers farming on properties located in the Union, which benefit from duty relief under Articles 116, 117 and 118 of Regulation (EC) No 1186/2009;
  - f seeds exported by agricultural producers for use on properties located in third countries, which benefit from duty relief under Articles 119 and 120 of Regulation (EC) No 1186/2009;
  - g fodder and feeding stuffs accompanying animals during their exportation and benefitting from duty relief under Article 121 of Regulation (EC) No 1186/2009.
- 2 Customs declarations for export may be lodged orally for the goods referred to in Article 136 (1) where those goods are intended to be re-imported.

### *Article 138*

#### **Goods deemed to be declared for release for free circulation in accordance with Article 141(Article 158(2) of the Code)**

Where not declared using other means, the following goods shall be deemed to be declared for release for free circulation in accordance with Article 141:

- (a) goods of a non-commercial nature contained in traveller's personal baggage, which benefit from relief from import duty either under Article 41 of Regulation (EC) No 1186/2009 or as returned goods;

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- (b) goods referred to in Article 135(1)(c) and (d);
- (c) means of transport which benefit from relief from import duty as returned goods in accordance with Article 203 of the Code;
- (d) portable musical instruments re-imported by travellers and benefitting from relief from import duty as returned goods in accordance with Article 203 of the Code;
- (e) items of correspondence;
- (f) goods in a postal consignment, which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009.

[<sup>F1</sup>However, the dates of the upgrading of the National Import Systems for the Member State where the goods are deemed to be declared, as referred to in the Annex to Implementing Decision 2014/255/EU, the following shall apply:

- (a) point (f) of the first paragraph shall only apply where the goods in question also benefit from relief from other charges, and
- (b) goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation in accordance with Article 141.]

#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446.](#)

#### *[<sup>F4</sup>Article 139*

1 Where not declared using other means, the goods referred to in points (a) to (d), point (h) and point (i) of Article 136(1) shall be deemed to be declared for temporary admission in accordance with Article 141.

2 Where not declared using other means, the goods referred to in points (a) to (d), point (h) and point (i) of Article 136(1) shall be deemed to be declared for re-export in accordance with Article 141 discharging the temporary admission procedure.]

#### Textual Amendments

- F4** Substituted by [Commission Delegated Regulation \(EU\) 2016/651 of 5 April 2016 correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.](#)

#### *Article 140*

#### **Goods deemed to be declared for export in accordance with Article 141(Article 158(2) of the Code)**

1 Where not declared using other means, the following goods shall be deemed to be declared for export in accordance with Article 141:

- a goods referred to in Article 137;

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b portable musical instruments of travellers.

2 Where goods are dispatched to Heligoland, the goods shall be deemed to be declared for export in accordance with Article 141.

#### Article 141

##### Acts deemed to be a customs declaration (Article 158(2) of the Code)

1 In respect of goods referred to in Articles 138(a) to (d), 139 and 140(1), any of the following acts shall be deemed to be a customs declaration:

- a going through the green or 'nothing to declare' channel in a customs office where the two-channel system is in operation;
- b going through a customs office which does not operate the two-channel system;
- c affixing a 'nothing to declare' sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions<sup>[F4];</sup>
- <sup>[F5]</sup>d the sole act of the goods crossing the frontier of the customs territory of the Union in any of the following situations:
  - (i) where an exemption from the obligation to convey goods to the appropriate place applies in accordance with the special rules referred to in Article 135(5) of the Code;
  - (ii) where goods are deemed to be declared for re-export in accordance with Article 139(2) of this Regulation;
  - (iii) where goods are deemed to be declared for export in accordance with Article 140(1) of this Regulation.]

2 Items of correspondence shall be deemed to be declared for release for free circulation by their entry into the customs territory of the Union.

Items of correspondence shall be deemed to be declared for export or re-export by their exit from the customs territory of the Union.

3 Goods in a postal consignment, which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009, shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code provided that the data required are accepted by the customs authorities.

4 Goods in a postal consignment not exceeding EUR 1 000 which are not liable for export duty, shall be deemed to be declared for export by their exit from the customs territory of the Union.

<sup>[F65]</sup> Until the date preceding the date set out in the fourth subparagraph of Article 4(1) of Council Directive (EU) 2017/2455<sup>(2)</sup>, goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code, provided that the data required are accepted by the customs authorities.]

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*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, TITLE V. (See end of Document for details)*

### Textual Amendments

- F4** Substituted by Commission Delegated Regulation (EU) 2016/651 of 5 April 2016 correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.
- F5** Inserted by Commission Delegated Regulation (EU) 2016/651 of 5 April 2016 correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.
- F6** Substituted by Commission Delegated Regulation (EU) 2019/1143 of 14 March 2019 amending Delegated Regulation (EU) 2015/2446 as regards the declaration of certain low-value consignments.

### Article 142

#### **Goods which cannot be declared orally or in accordance with Article 141(Article 158(2) of the Code)**

Articles 135 to 140 shall not apply to the following:

- (a) goods in respect of which formalities have been completed with a view to obtaining refunds or financial advantages on export under the common agricultural policy;
- (b) goods in respect of which an application for the repayment of duty or other charges is made;
- (c) goods which are subject to a prohibition or restriction;
- (d) goods which are subject to any other special formality provided for in Union legislation which the customs authorities are required to apply.

### Article 143

#### **Paper-based customs declarations(Article 158(2) of the Code)**

Travellers may lodge a paper-based customs declaration in respect of goods carried by them.

### <sup>F7</sup>Article 143a

#### **Customs declaration for consignments of low value(Article 6(2) of the Code)**

1 From the date set out in the fourth subparagraph of Article 4(1) of Directive (EU) 2017/2455, a person may lodge a customs declaration for release for free circulation containing the specific dataset referred to in Annex B in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009, under the condition that the goods in that consignment are not subject to prohibitions and restrictions.

2 By way of derogation from paragraph 1, the specific dataset for consignments of low value shall not be used for the following:

- a release for free circulation of goods the importation of which is exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where

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applicable, moved under an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;

- b re-import with release for free circulation of goods the importation of which is exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where applicable, moved under an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC.]

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#### Textual Amendments

- F7** Inserted by [Commission Delegated Regulation \(EU\) 2019/1143 of 14 March 2019 amending Delegated Regulation \(EU\) 2015/2446](#) as regards the declaration of certain low-value consignments.

### Article 144

#### Customs declaration for goods in postal consignments(Article 6(2) of the Code)

A postal operator may lodge a customs declaration for release for free circulation containing the reduced data set referred to in Annex B in respect of goods in a postal consignment where the goods fulfil all of the following conditions:

- (a) their value does not exceed EUR 1 000;
- (b) no application for repayment or remission is made in relation to them;
- (c) they are not subject to prohibitions and restrictions.

[<sup>F1</sup>Until the dates of the upgrading of the relevant National Import Systems necessary for the submission of presentation notifications, as referred to in the Annex to Implementing Decision 2014/255/EU, the customs declaration for release for free circulation of goods in postal consignments referred to in the first paragraph shall be considered to have been lodged and accepted by the act of their presentation to customs, provided the goods are accompanied by a CN22 declaration/or a CN23 declaration or both.

In the cases referred to in the first subparagraph of Article 141, paragraph 2 and in paragraph 3 of that Article, the consignee shall be considered to be the declarant and, where applicable, the debtor. In the cases referred to in the second subparagraph of Article 141, paragraph 2 and in paragraph 4 of that Article, the consignor shall be considered to be the declarant and, where applicable, the debtor. The customs authorities may provide that the postal operators shall be considered as the declarant, and, where applicable, as the debtor.]

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#### Textual Amendments

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council](#) as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending [Delegated Regulation \(EU\) 2015/2446](#).

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*Status: Point in time view as at 31/01/2020.*

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## Section 2

### **Simplified customs declarations**

#### Article 145

#### **Conditions for authorisation of regular use of simplified customs declarations(Article 166(2) of the Code)**

1 An authorisation to regularly place goods under a customs procedure on the basis of a simplified declaration in accordance with Article 166 (2) of the Code shall be granted if the following conditions are fulfilled:

- a the applicant complies with the criterion laid down in Article 39(a) of the Code;
- b where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products;
- c the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;
- d where applicable, the applicant has satisfactory procedures in place for the handling of import and export licences connected to prohibitions and restrictions, including measures to distinguish goods subject to the prohibitions or restrictions from other goods and to ensure compliance with those prohibitions and restrictions.

2 AEOCs shall be deemed to fulfil the conditions referred to in points (b), (c) and (d) of paragraph 1, in so far as their records are appropriate for the purposes of the placement of goods under a customs procedure on the basis of a simplified declaration.

#### Article 146

#### **Supplementary declaration(Article 167(1) of the Code)**

1 Where the customs authorities are to enter the amount of import or export duty payable in the accounts in accordance with the first subparagraph of Article 105(1) of the Code, the supplementary declaration referred to in the first subparagraph of Article 167(1) of the Code shall be lodged within 10 days of the release of the goods.

2 Where an entry in the accounts takes place in accordance with the second subparagraph of Article 105(1) of the Code and the supplementary declaration is of a general, periodic or recapitulative nature, the period of time covered by the supplementary declaration shall not exceed one calendar month.

3 The time-limit for lodging the supplementary declaration referred to in paragraph 2 shall be set by the customs authorities. It shall not exceed 10 days from the end of the period of time covered by the supplementary declaration.

[<sup>F14</sup> Until the respective dates of deployment of the AES and the upgrading of the relevant National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU and without prejudice to Article 105(1) of the Code, customs authorities may allow for deadlines other than those specified in paragraphs 1 and 3 of this Article.]



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### **Textual Amendments**

- F1** Inserted by [Commission Delegated Regulation \(EU\) 2016/341 of 17 December 2015 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation \(EU\) 2015/2446.](#)

## *Article 147*

### **Time-limit for the declarant to be in possession of the supporting documents in the case of supplementary declarations(Article 167(1) of the Code)**

- 1 The supporting documents that were missing when the simplified declaration was lodged shall be in the possession of the declarant within the time-limit for lodging the supplementary declaration in accordance with Article 146(1) or (3).
- 2 'The customs authorities may, in duly justified circumstances, allow for a longer time-limit for making available the supporting documents than the one provided for in paragraph 1. That time-limit shall not exceed 120 days from the date of the release of the goods.
- 3 Where the supporting document concerns the customs value, the customs authorities may, in duly justified circumstances, set a longer time-limit than the one provided for in paragraphs 1 or 2 taking due account of the limitation period referred to in Article 103(1) of the Code.

## *Section 3*

### ***Provisions applying to all customs declarations***

## *Article 148*

### **Invalidation of a customs declaration after release of the goods(Article 174(2) of the Code)**

- 1 Where it is established that goods have been declared in error for a customs procedure under which a customs debt on import is incurred instead of being declared for another customs procedure, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:
  - a the application is made within 90 days of the date of acceptance of the declaration;
  - b the goods have not been used in a way incompatible with the customs procedure under which they would have been declared had the error not occurred;
  - c at the time of the erroneous declaration, the conditions were fulfilled for placing the goods under the customs procedure under which they would have been declared had the error not occurred;
  - d a customs declaration for the customs procedure under which the goods would have been declared had the error not occurred has been lodged.
- 2 Where it is established that the goods have been declared in error instead of other goods, for a customs procedure for which a customs debt on import is incurred, the customs

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declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

- a the application is made within 90 days of the date of acceptance of the declaration;
- b the goods erroneously declared have not been used other than as authorised in their original state and have been restored to their original state;
- c the same customs office is competent with regard to the goods erroneously declared and the goods which the declarant had intended to declare;
- d the goods are to be declared for the same customs procedure as those erroneously declared.

3 Where goods which have been sold under a distance contract as defined in Article 2(7) of Directive 2011/83/EU of the European Parliament and of the Council<sup>(3)</sup> have been released for free circulation and are returned, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

- a the application is made within 90 days of the date of acceptance of the customs declaration;
- b the goods have been exported with a view to their return to the original supplier's address or to another address indicated by that supplier.

4 In addition to the cases referred to in paragraphs 1, 2 and 3, customs declarations shall be invalidated after the goods have been released, upon reasoned application by the declarant, in any of the following cases:

- a where goods have been released for export, re-export or outward processing and have not left the customs territory of the Union;
- b where Union goods have been declared in error for a customs procedure applicable to non-Union goods, and their customs status as Union goods has been proved afterwards by means of a T2L, T2LF or a customs goods manifest;
- c where goods have been erroneously declared under more than one customs declaration;
- d where an authorisation with retroactive effect is granted in accordance with Article 211(2) of the Code;
- e where Union goods have been placed under the customs warehousing procedure in accordance with Article 237(2) of the Code and can no longer be placed under that procedure in accordance with Article 237(2) of the Code.

5 A customs declaration in respect of goods which are subject to export duty, to an application for repayment of import duty, to refunds or other export amounts or to other special measures on export, may only be invalidated in accordance with paragraph 4(a) if the following conditions are fulfilled:

- a the declarant provides the customs office of export or, in case of outward processing, the customs office of placement, with evidence that the goods have not left the customs territory of the Union;
- b where the customs declaration is paper-based, the declarant returns, to the customs office of export or, in case of outward processing, the customs office of placement, all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration;
- c the declarant provides the customs office of export with evidence that any refunds and other amounts or financial advantages provided for on export for the goods in question have been repaid or that the necessary measures have been taken by the competent authorities to ensure that they are not paid;

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- d the declarant complies with any other obligations by which he is bound in respect of the goods;
- e any adjustments made on an export licence presented in support of the customs declaration are cancelled.

#### Section 4

#### **Other simplifications**

#### Article 149

#### **Conditions for granting authorisations for centralised clearance(Article 179(1) of the Code)**

1 In order for centralised clearance to be authorised in accordance with Article 179 of the Code, applications for centralised clearance shall pertain to any of the following:

- a release for free circulation;
- b customs warehousing;
- c temporary admission;
- d end-use;
- e inward processing;
- f outward processing;
- g export;
- h re-export.

2 Where the customs declaration takes the form of an entry in the declarant's records, centralised clearance may be authorised under the conditions laid down in Article 150.

#### Article 150

#### **Conditions for granting authorisations for entry in the declarant's records(Article 182(1) of the Code)**

1 An authorisation to lodge a customs declaration in the form of an entry in the declarant's records shall be granted where the applicants demonstrate that they fulfil the criteria laid down in Article 39(a), (b) and (d) of the Code.

2 In order for an authorisation to lodge a customs declaration in the form of an entry in the declarant's records to be granted in accordance with Article 182(1) of the Code, the application shall pertain to any of the following:

- a release for free circulation;
- b customs warehousing;
- c temporary admission;
- d end-use;
- e inward processing;
- f outward processing;
- g export and re-export.

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3 Where the application for authorisation concerns release for free circulation, the authorisation shall not be granted for the following:

- a simultaneous release for free circulation and home use of goods which are exempt from VAT in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;
- b re-import with simultaneous release for free circulation and home use of goods which are exempt from VAT in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC.

4 Where the application for authorisation concerns export and re-export, an authorisation shall only be granted where both of the following conditions are fulfilled:

- a the obligation to lodge a pre-departure declaration is waived in accordance with Article 263(2) of the Code;
- b the customs office of export is also the customs office of exit or the customs office of export and the customs office of exit have made arrangements ensuring that the goods are subject to customs supervision on exit.

5 Where the application for authorisation concerns export and re-export, export of excise goods is not allowed, unless Article 30 of Directive 2008/118/EC is applicable.

6 An authorisation for entry in the declarant's records shall not be granted where the application concerns a procedure for which a standardised exchange of information between customs authorities is required in accordance with Article 181 unless the customs authorities agree to other means of electronic exchange of information being used.

#### *Article 151*

##### **Conditions for granting authorisations for self-assessment(Article 185(1) of the Code)**

Where an applicant referred to in Article 185(2) of the Code is a holder of an authorisation for entry in the declarant's records, self-assessment shall be authorised on condition that the application for self-assessment pertains to the customs procedures referred to in Article 150(2) or to re-export.

#### *Article 152*

##### **Customs formalities and controls under self-assessment(Article 185(1) of the Code)**

Holders of authorisations for self-assessment may be authorised to carry out controls, under customs supervision, of compliance with prohibitions and restrictions as specified in the authorisation.

## CHAPTER 3

### **Release of goods**

#### *Article 153*

#### **Release not conditional upon provision of a guarantee(Article 195(2) of the Code)**

Where, before the release of goods which are the subject of a request for the granting of a tariff quota, the tariff quota in question is not considered critical, the release of the goods shall not be conditional upon the provision of a guarantee in respect of those goods.

#### *Article 154*

#### **Notification of the release of the goods(Article 6(3)(a) of the Code)**

1 Where the declaration for a customs procedure or re-export is lodged using means other than electronic data-processing techniques, the customs authorities may, for the purposes of notifying the declarant of the release of the goods, use means other than electronic data-processing techniques.

2 Where goods were in temporary storage before their release, and the customs authorities are to inform the holder of the authorisation for the operation of the relevant temporary storage facilities of the release of the goods, the information may be provided using means other than electronic data-processing techniques.

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- (1) Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 ([OJ L 343, 22.12.2009, p.1](#)).
- (2) [<sup>F6</sup>Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods ([OJ L 348, 29.12.2017, p. 7](#)).]
- (3) Directive 2011/83/EU of the European Parliament and of the Council of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council ([OJ L 304, 22.11.2011, p. 64](#)).

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#### **Textual Amendments**

- F6** Substituted by [Commission Delegated Regulation \(EU\) 2019/1143 of 14 March 2019 amending Delegated Regulation \(EU\) 2015/2446 as regards the declaration of certain low-value consignments.](#)

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