

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

- 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 transships 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.

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.

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.

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;
- 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.

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

Facilitation for issuing a 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.

2 The authorisation referred to in paragraph 1 shall be issued by the competent customs office at the request of the person concerned.

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;
- (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⁽¹⁾ 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.

Article 131

Transshipment(Article 6(3) 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 transshipment declaration of the receiving vessel, accompanied by a printout of the fishing logbook, transshipment 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 transshipments a printout of all transshipment declarations shall also be submitted.

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.

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) of the Code)

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

- (a) an endorsement by the customs authority of the third country;
- (b) the date of arrival in and of departure from the third country 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).

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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](#)).