

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

Subsection 3

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

Article 128

[^{F1}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.

[^{F12} 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 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.]

[^{F23} 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

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- 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** 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.
- F2** 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}Article [^{F3}[^{F2}[^{X1}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)

[^{F2}[^{X1}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;
 - 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.
- [^{F4}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:
- (i) stamped in advance with the stamp of the customs office referred to in point (a) and signed by an official of that office; or
 - (ii) stamped by the authorised issuer with a special stamp conforming to the specimen in Part II, Chapter II of Annex 72-04 to Implementing Regulation (EU) 2015/2447. 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 shall be completed with the following information:
 - Coat of arms or any other signs or letter characterising the country,

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- Competent customs office,
 - Date,
 - Authorised issuer,
 - 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:
- Одобрен издател
 - Emissor autorizado
 - Schválený vydavatel
 - Autoriseret udsteder
 - Zugelassener Aussteller
 - Volitatud väljastaja
 - Εγκεκριμένος εκδότης
 - Authorised issuer
 - Emetteur agréé
 - Ovlaštenog izdavatelja
 - Emittente autorizzato
 - Atzītais izdevējs
 - Įgaliotasis išdavėjas
 - Engedélyes kibocsátó
 - Emittent awtoriztat
 - Toegelaten afgever
 - Upoważnionego wystawcę
 - Emissor autorizado
 - Emitent autorizat
 - Schválený vystaviteľ
 - Pooblašćeni izdajatelj
 - Valtuutettu antaja
 - Godkänd utfärdare.]

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

- F2** 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 \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the](#)

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European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

- F4** Substituted by Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down 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 fráñ underskrift
- Podpis se nevyžaduje
- Allkirjanõudest loobutud
- Derīgs bez paraksta
- Leista nepasirašyti
- Aláírás alól mentesítve
- Firma mhux mehtiega
- Zwolniony ze składania podpisu
- Opustitev podpisa
- Oslobodenie od podpisu
- Освобожден от подпис
- Dispensă de semnătură
- Oslobodeno potpisa.

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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

- F2** 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

- F2** 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} Article [^{F3} [^{F2} [^{X1} 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)

[^{F2} [^{X1} [^{F4}1 The authorisation referred to in Article 128c shall be granted only to international shipping companies which fulfil the following conditions:]

- a they are established in the Union;

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- 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 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 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.;]]

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- F4** Substituted by Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.

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