

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 2

Placing goods under a customs procedure

Section 1

General provisions

Article 134

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

1 The following provisions shall apply 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 Any person may comply with its obligations under the provisions referred to in paragraph 1 by presenting an invoice or a transport document in the following cases:

- a where goods are dispatched from the special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, within the same Member State;
- b where goods are introduced into the special fiscal territory from another part of the customs territory of the Union, which is not a special fiscal territory, within the same Member State;
- c where goods are dispatched from another part of the customs territory of the Union, which is not a special fiscal territory, to the special fiscal territory within the same Member State;
- d where goods are introduced into another part of the customs territory of the Union, which is not a special fiscal territory, from the special fiscal territory within the same Member State.

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:

- 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 213;
- 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

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.

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;
- (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.

Article 139

Goods deemed to be declared for temporary admission and re-export in accordance with Article 141(Article 158(2) of the Code)

1 Where not declared using other means, the goods referred to in points (e) to (j) 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 (e) to (j) of Article 136(1) shall be deemed to be declared for re-export in accordance with Article 141 discharging the temporary admission procedure.

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;
- 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.

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.

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.

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.