

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 VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Section 1

Application for an authorisation

Article 161

**Applicant established outside the customs territory
of the Union(Article 211(3)(a) of the Code)**

By way of derogation from Article 211(3)(a) of the Code, the customs authorities may in occasional cases, where they consider it justified, grant an authorisation for the end-use procedure or the inward processing procedure to persons established outside the customs territory of the Union.

Article 162

**Place for submitting an application where the applicant is established
outside the customs territory of the Union(Article 22(1) of the Code)**

1 By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant for an authorisation for the use of the end-use procedure is established outside the customs territory of the Union, the competent customs authority shall be that of the place where the goods are to be first used.

2 By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant for an authorisation for the use of the inward processing procedure is established outside the customs territory of the Union, the competent customs authority shall be that of the place where the goods are to be first processed.

Status: Point in time view as at 28/07/2015.

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

Article 163

Application for an authorisation based on a customs declaration (Articles 6(1), 6(2), 6(3)(a) and 211(1) of the Code)

1 A customs declaration shall, provided that it is supplemented by additional data elements as laid down in Annex A, be considered an application for an authorisation in any of the following cases:

- a where goods are to be placed under the temporary admission procedure, unless the customs authorities require a formal application in cases covered by Article 236(b);
- b where goods are to be placed under the end-use procedure and the applicant intends to wholly assign the goods to the prescribed end-use;
- c where goods other than those listed in Annex 71-02 are to be placed under the inward processing procedure;
- d where goods other than those listed in Annex 71-02 are to be placed under the outward processing procedure;
- e where an authorisation for the use of the outward processing procedure has been granted and replacement products are to be released for free circulation using the standard exchange system, which is not covered by that authorisation;
- f where processed products are to be released for free circulation after outward processing and the processing operation concerns goods of a non-commercial nature.

2 Paragraph 1 shall not apply in any of the following cases:

- a simplified declaration;
- b centralised clearance;
- c entry in the declarant's records;
- d where an authorisation other than for temporary admission involving more than one Member State is applied for;
- e where the use of equivalent goods is applied for in accordance with Article 223 of the Code;
- f where the competent customs authority informs the declarant that an examination of the economic conditions is required in accordance with Article 211(6) of the Code;
- g where Article 167(1)(f) applies;
- h where a retroactive authorisation in accordance with Article 211(2) of the Code is applied for, except in cases referred to in paragraph 1(e) or (f) of this Article.

3 Where the customs authorities consider that the placement of means of transport or spare parts, accessories and equipment for means of transport under the temporary admission procedure would entail a serious risk of non-compliance with one of the obligations laid down in the customs legislation, the customs declaration referred to in paragraph 1 shall not be made orally or in accordance with Article 141. In that case the customs authorities shall inform the declarant thereof without delay after the presentation of goods to customs.

4 The obligation to provide additional data elements referred to in paragraph 1 shall not apply in cases involving any of the following types of declarations:

- a customs declarations for release for free circulation made orally in accordance with Article 135;
- b customs declarations for temporary admission or re-export declarations made orally in accordance with Article 136;

Status: Point in time view as at 28/07/2015.

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- c customs declarations for temporary admission or re-export declarations in accordance with Article 139 deemed to be made in accordance with Article 141.
- 5 ATA and CPD carnets shall be considered applications for an authorisation for temporary admission where they fulfil all of the following conditions:
- a the carnet has been issued in a contracting party to the ATA Convention or Istanbul Convention and endorsed and guaranteed by an association forming part of a guaranteeing chain as defined in Article 1(d) of Annex A to the Istanbul Convention;
 - b the carnet relates to goods and uses covered by the Convention under which it was issued;
 - c the carnet is certified by the customs authorities;
 - d the carnet is valid throughout the customs territory of the Union.

Article 164

Application for renewal or amendment of an authorisation(Article 6(3)(a) of the Code)

The customs authorities may allow an application for renewal or amendment of an authorisation referred to in Article 211(1) of the Code to be submitted in a written form.

Article 165

Supporting document for an oral customs declaration for temporary admission(Articles 6(2), 6(3)(a) and 211(1) of the Code)

Where an oral customs declaration is considered an application for an authorisation for temporary admission in accordance with 163, the declarant shall present a supporting document as set out in Annex 71-01.

Section 2

Taking a decision on the application

Article 166

Examination of the economic conditions(Article 211(3) and (4) of the Code)

- 1 The condition laid down in Article 211(4)(b) of the Code shall not apply to authorisations for inward processing except in any of the following cases:
- a where the calculation of the amount of import duty is made in accordance with Article 86(3) of the Code, evidence exists that the essential interests of Union producers are likely to be adversely affected and the case is not covered by Article 167(1)(a) to (f);
 - b where the calculation of the amount of import duty is made in accordance with Article 85 of the Code, the goods intended to be placed under the inward processing procedure would be subject to an agricultural or a commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation and the case is not covered by Article 167(1) (h), (i), (m), (p) (or (s));

Status: Point in time view as at 28/07/2015.

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

- c where the calculation of the amount of import duty is made in accordance with Article 85 of the Code, the goods intended to be placed under the inward processing procedure would not be subject to an agricultural or a commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation, evidence exists that the essential interests of Union producers are likely to be adversely affected; and the case is not covered by Article 167(1)(g) to (s).
- 2 The condition laid down in Article 211(4)(b) of the Code shall not apply to authorisations for outward processing except where evidence exists that the essential interests of Union producers of goods listed in Annex 71-02 are likely to be adversely affected and the goods are not intended to be repaired.

Article 167

Cases in which the economic conditions are deemed to be fulfilled for inward processing(Article 211(5) of the Code)

- 1 The economic conditions for inward processing shall be deemed to be fulfilled where the application concerns any of the following operations:
- a the processing of goods not listed in Annex 71-02;
 - b repair;
 - c the processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone;
 - d the processing of durum wheat into pasta;
 - e the placing of goods under inward processing within the limits of the quantity determined on the basis of a balance in accordance with Article 18 of Regulation (EU) No 510/2014 of the European Parliament and of the Council⁽¹⁾;
 - f the processing of goods which are listed in Annex 71-02, in any of the following situations:
 - (i) unavailability of goods produced in the Union sharing the same 8-digit CN code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;
 - (ii) differences in price between goods produced in the Union and those intended to be imported, where comparable goods cannot be used because their price would not make the proposed commercial operation economically viable;
 - (iii) contractual obligations where comparable goods do not conform to the contractual requirements of the third-country purchaser of the processed products, or where, in accordance with the contract, the processed products must be obtained from the goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights;
 - (iv) the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000;

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- g the processing of goods to ensure their compliance with technical requirements for their release for free circulation;
 - h the processing of goods of a non-commercial nature;
 - i the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions;
 - j the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector;
 - k the processing into products to be incorporated in or used for civil aircraft for which an airworthiness certificate has been issued;
 - l the processing into products benefitting from the autonomous suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003⁽²⁾;
 - m the processing of goods into samples;
 - n the processing of any electronic type of components, parts, assemblies or any other materials into information technology products;
 - o the processing of goods falling within CN codes 2707 or 2710 into products falling within CN codes 2707, 2710 or 2902;
 - p the reduction to waste and scrap, destruction, recovery of parts or components;
 - q denaturing;
 - r usual forms of handling referred to in Article 220 of the Code;
 - s the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000 with regard to goods which are covered by Annex 71-02 and EUR 300 000 for other goods, except where the goods intended to be placed under the inward-processing procedure would be subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.
- 2 The unavailability referred to in paragraph 1(f)(i) shall cover any of the following cases:
- a the total absence of production of comparable goods within the customs territory of the Union;
 - b the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged;
 - c comparable Union goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

Article 168

Calculation of the amount of import duty in certain cases of inward processing(Article 86(4) of the Code)

1 Where no examination of the economic conditions is required and the goods intended to be placed under the inward processing procedure would be subject to an agricultural or a commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code.

Status: Point in time view as at 28/07/2015.

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

The first subparagraph shall not apply if the economic conditions are deemed to be fulfilled in the cases set out in Article 167(1) (h), (i), (m), (p) or (s).

2 Where the processed products resulting from the inward processing procedure are imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export, the amount of import duty shall be determined in accordance with Article 86(3) of the Code.

Article 169

Authorisation for the use of equivalent goods (Articles 223(1) and (2) and 223(3)(c) of the Code)

1 Whether the use of equivalent goods is systematic or not shall not be relevant for the purposes of granting an authorisation in accordance with Article 223(2) of the Code.

2 The use of equivalent goods as referred to in the first subparagraph of Article 223(1) of the Code shall not be authorised where the goods placed under the special procedure would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

3 The use of equivalent goods as referred to in the second subparagraph of Article 223(1) of the Code shall not be authorised where the non-Union goods processed instead of the Union goods placed under the outward processing procedure would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

4 The use of equivalent goods under customs warehousing shall not be authorised where the non-Union goods placed under the customs warehousing procedure are of those referred to in Annex 71-02.

5 The use of equivalent goods shall not be authorised for goods or products that have been genetically modified or contain elements that have undergone genetic modification.

6 By way of derogation from the third subparagraph of Article 223(1) of the Code, the following shall be regarded as equivalent goods for inward processing:

- a goods at a more advanced stage of manufacture than the non-Union goods placed under the inward processing procedure where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder of the authorisation or in the undertaking where the operation is being carried out on his behalf;
- b in case of repair, new goods instead of used goods or goods in a better condition than the non-Union goods placed under the inward processing procedure;
- c goods with technical characteristics similar to the goods which they are replacing provided that they have the same eight-digit Combined Nomenclature code and the same commercial quality.

7 By way of derogation from the third subparagraph of Article 223(1) of the Code, for goods referred to in Annex 71-04 the special provisions set out in that Annex shall apply.

8 In case of temporary admission, equivalent goods may be used only where the authorisation for temporary admission with total relief from import duty is granted in accordance with Articles 208 to 211.

Status: Point in time view as at 28/07/2015.

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

Article 170

Processed products or goods placed under inward processing IM/EX(Article 211(1) of the Code)

1 The authorisation for inward processing IM/EX shall, upon request by the applicant, specify that processed products or goods placed under that inward processing IM/EX which have not been declared for a subsequent customs procedure or re-exported on expiry of the period for discharge shall be deemed to have been released for free circulation on the date of expiry of the period for discharge.

2 Paragraph 1 shall not apply in so far as the products or goods are subject to prohibitive or restrictive measures.

Article 171

Time-limit for taking a decision on an application for an authorisation referred to in Article 211(1) of the Code(Article 22(3) of the Code)

1 Where an application for an authorisation referred to in Article 211(1)(a) of the Code involves one Member State only, a decision on that application shall, by way of derogation from the first subparagraph of Article 22(3) of the Code, be taken without delay and at the latest within 30 days from the date of acceptance of the application.

Where an application for an authorisation referred to in Article 211(1)(b) of the Code involves one Member State only, a decision on that application shall, by way of derogation from the first subparagraph of Article 22(3) of the Code, be taken without delay and at the latest within 60 days from the date of acceptance of the application.

2 Where the economic conditions have to be examined in accordance with Article 211(6) of the Code, the time-limit referred to in the first subparagraph of paragraph 1 of this Article shall be extended to one year from the date on which the file was transmitted to the Commission.

The customs authorities shall inform the applicant, or the holder of the authorisation, of the need to examine the economic conditions and, if the authorisation has not yet been issued, of the extension of the time-limit in accordance with the first subparagraph.

Article 172

Retroactive effect(Article 22(4) of the Code)

1 Where the customs authorities grant an authorisation with retroactive effect in accordance with Article 211(2) of the Code, the authorisation shall take effect at the earliest on the date of acceptance of the application.

2 In exceptional circumstances, the customs authorities may allow an authorisation referred to in paragraph 1 to take effect at the earliest one year, in case of goods covered by Annex 71-02 three months, before the date of acceptance of the application.

3 If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date on which the original authorisation expired.

Status: Point in time view as at 28/07/2015.

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Where, in accordance with Article 211(6) of the Code, an examination of the economic conditions is required in connection with a renewal of an authorisation for the same kind of operation and goods, an authorisation with retroactive effect shall take effect at the earliest on the date on which the conclusion on the economic conditions has been drawn.

Article 173

Validity of an authorisation(Article 22(5) of the Code)

1 Where an authorisation is granted in accordance with Article 211(1)(a) of the Code, the period of validity of the authorisation shall not exceed five years from the date on which the authorisation takes effect

2 The period of validity referred to in paragraph 1 shall not exceed three years where the authorisation relates to goods referred to in Annex 71-02.

Article 174

Time-limit for the discharge of a special procedure(Article 215(4) of the Code)

1 At the request of the holder of the procedure, the time-limit for discharge specified in an authorisation granted in accordance with Article 211(1) of the Code may be extended by the customs authorities, even after the time-limit originally set has expired.

2 Where the time-limit for discharge expires on a specific date for all the goods placed under the procedure in a given period, the customs authorities may establish in the authorisation as referred to in Article 211(1)(a) of the Code that the time-limit for discharge is automatically extended for all goods still under the procedure on that date. The customs authorities may decide to terminate the automatic extension of the time-limit with regard to all or some of the goods placed under the procedure.

Article 175

Bill of discharge(Articles 6(2), 6(3)(a) and 211(1) of the Code)

1 Authorisations for the use of inward processing IM/EX, inward processing EX/IM without the use of standardised exchange of information as referred to in Article 176, or end-use shall stipulate that the holder of the authorisation must present the bill of discharge to the supervising customs office within 30 days after the expiry of the time-limit for discharge.

However, the supervising customs office may waive the obligation to present the bill of discharge where it considers it unnecessary.

2 At the request of the holder of the authorisation, the customs authorities may extend the period referred to in paragraph 1 to 60 days. In exceptional cases, the customs authorities may extend the period even if it has expired.

3 The bill of discharge shall contain the particulars listed in Annex 71-06, unless otherwise determined by the supervising customs office.

4 Where processed products or goods placed under the inward processing IM/EX procedure are deemed to have been released for free circulation in accordance with Article 170(1), that fact shall be stated in the bill of discharge.

Status: Point in time view as at 28/07/2015.

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

5 Where the authorisation for inward processing IM/EX specifies that processed products or goods placed under that procedure are deemed to have been released for free circulation on the date of expiry of the period for discharge, the holder of the authorisation shall present the bill of discharge to the supervising customs office as referred to in paragraph 1 of this Article.

6 The customs authorities may allow that the bill of discharge be presented by means other than electronic data-processing techniques.

Article 176

Standardised exchange of information and obligations of the holder of an authorisation for the use of a processing procedure(Article 211(1) of the Code)

1 Authorisations for the use of inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State and authorisations for the use of inward processing IM/EX or outward processing IM/EX which involve more than one Member State shall establish the following obligations:

- a use of the standardised exchange of information (INF) as referred to in Article 181, unless the customs authorities agree other means of electronic exchange of information;
- b the holder of the authorisation shall provide the supervising customs office with information as referred to in Section A of Annex 71-05;
- c where the following declarations or notifications are lodged, they shall refer to the relevant INF number:
 - (i) customs declaration for inward processing;
 - (ii) export declaration for inward processing EX/IM or outward processing;
 - (iii) customs declarations for release for free circulation after outward processing;
 - (iv) customs declarations for the discharge of the processing procedure;
 - (v) re- export declarations or re-export notifications.

2 Authorisations for the use of inward processing IM/EX which involve only one Member State shall establish that, at the request of the supervising customs office, the holder of the authorisation shall provide that customs office with sufficient information about the goods which were placed under the inward processing procedure allowing the supervising customs office to calculate the amount of import duty in accordance with Article 86(3) of the Code.

Article 177

Storage of Union goods together with non-Union goods in a storage facility(Article 211(1) of the Code)

Where Union goods are stored together with non-Union goods in a storage facility for customs warehousing and it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, the authorisation as referred to in Article 211(1)(b) of the Code shall establish that accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

Status: Point in time view as at 28/07/2015.

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

Section 3

Other provisions

Article 178

Records(Articles 211(1) and 214(1) of the Code)

- 1 The records referred to in Article 214(1) of the Code shall contain the following:
- a where appropriate, the reference to the authorisation required for placing the goods under a special procedure;
 - b the MRN or, where it does not exist, any other number or code identifying the customs declarations by means of which the goods are placed under the special procedure and, where the procedure has been discharged in accordance with Article 215(1) of the Code, information about the manner in which the procedure was discharged;
 - c data that unequivocally allows the identification of customs documents other than customs declarations, of any other documents relevant to the placing of goods under a special procedure and of any other documents relevant to the corresponding discharge of the procedure;
 - d particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
 - e location of goods and information about any movement thereof;
 - f customs status of goods;
 - g particulars of usual forms of handling and, where applicable, the new tariff classification resulting from those usual forms of handling;
 - h particulars of temporary admission or end-use;
 - i particulars of inward or outward processing including information about the nature of the processing;
 - j where Article 86(1) of the Code applies, the costs for storage or usual forms of handling;
 - k the rate of yield or its method of calculation, where appropriate;
 - l particulars enabling customs supervision and controls of the use of equivalent goods in accordance with Article 223 of the Code;
 - m where accounting segregation is required, information about type of goods, customs status and, where appropriate, origin of the goods;
 - n in the cases of temporary admission referred to in Article 238, the particulars required by that Article;
 - o in the cases of inward processing referred to in Article 241, the particulars required by that Article;
 - p where appropriate, particulars of any transfer of rights and obligations in accordance with Article 218 of the Code;
 - q where the records are not part of the main accounts for customs purposes, a reference to those main accounts for customs purposes;
 - r additional information for special cases, at the request of the customs authorities for justified reasons.
- 2 In the case of free zones, the records shall, in addition to the information provided for in paragraph 1, contain the following:

Status: Point in time view as at 28/07/2015.

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

- a particulars identifying the transport documents for the goods entering or leaving the free zones;
- b particulars concerning the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duty or measures laid down under the common agricultural or commercial policies in accordance with Article 247(2) of the Code.

3 The customs authorities may waive the requirement for some of the information provided for in paragraphs 1 and 2, where this does not adversely affect the customs supervision and controls of the use of a special procedure.

4 In the case of temporary admission, records shall be kept only if required by the customs authorities.

Article 179

Movement of goods between different places in the customs territory of the Union(Article 219 of the Code)

1 Movement of goods placed under inward processing, temporary admission or end-use may take place between different places in the customs territory of the Union without customs formalities other than those set out in Article 178(1)(e).

2 Movement of goods placed under outward processing may take place within the customs territory of the Union from the customs office of placement to the customs office of exit.

3 Movement of goods placed under customs warehousing may take place within the customs territory of the Union without customs formalities other than those set out in Article 178(1)(e) as follows:

- a between different storage facilities designated in the same authorisation;
- b from the customs office of placement to the storage facilities; or
- c from the storage facilities to the customs office of exit or any customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods to a subsequent customs procedure or to receive the re-export declaration for the purposes of discharging the special procedure.

Movements under customs warehousing shall end within 30 days after goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the customs authorities may extend the 30-day period.

4 Where goods are moved under customs warehousing from the storage facilities to the customs office of exit, the records referred to in Article 214(1) of the Code shall provide information about the exit of the goods within 100 days after the goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the customs authorities may extend the 100-day period.

Status: Point in time view as at 28/07/2015.

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

Article 180

Usual forms of handling(Article 220 of the Code)

The usual forms of handling provided for in Article 220 of the Code shall be those set out in Annex 71-03.

Article 181

Standardised exchange of information(Article 6(2) of the Code)

1 The supervising customs office shall make the relevant data elements set out in Section A of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of standardised exchange of information (INF), for:

- a inward processing EX/IM or outward processing EX/IM which involves one or more than one Member State;
- b inward processing IM/EX or outward processing IM/EX which involves more than one Member State.

2 Where the responsible customs authority as referred to in Article 101(1) of the Code has requested a standardised exchange of information between customs authorities with regard to goods placed under inward processing IM/EX which involves only one Member State, the supervising customs office shall make the relevant data elements set out in Section B of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of INF.

3 Where a customs declaration or re-export declaration or re-export notification refers to an INF, the competent customs authorities shall make the specific data elements set out in Section A of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of INF.

4 The customs authorities shall disclose updated information concerning the INF to the holder of the authorisation at his request.

Article 182

Customs status of animals born of animals placed under a special procedure(Article 153(3) of the Code)

Where the total value of animals, born in the customs territory of the Union of animals subject to one customs declaration and placed under the storage procedure, the temporary admission procedure or the inward processing procedure, exceeds EUR 100, those animals shall be deemed to be non-Union goods and to be placed under the same procedure as the animals of which they were born.

Status: Point in time view as at 28/07/2015.

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

Article 183

Waiver from the obligation to lodge a supplementary declaration(Article 167(2)(b) of the Code)

The obligation to lodge a supplementary declaration shall be waived for goods for which a special procedure other than transit has been discharged by placing them under a subsequent special procedure other than transit provided that all of the following conditions are fulfilled:

- (a) the holder of the authorisation of the first and subsequent special procedure is the same person;
- (b) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first sub-paragraph of Article 167(1) of the Code in respect of the first special procedure;
- (c) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records .

CHAPTER 2

Transit

Section 1

External and internal transit procedure

Article 184

Means of communication of the MRN of a transit operation and of the MRN of a TIR operation to the customs authorities(Article 6(3)(a) of the Code)

The MRN of a transit declaration or of a TIR operation may be submitted to the customs authorities by any of the following means other than electronic data-processing techniques:

- (a) a bar code;
- (b) a transit accompanying document;
- (c) a transit/security accompanying document;
- (d) in case of a TIR operation, a TIR carnet;
- (e) other means as allowed by the receiving customs authority.

Status: Point in time view as at 28/07/2015.

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

Article 185

Transit accompanying document and transit/security accompanying document(Article 6(2) of the Code)

The common data requirements for the transit accompanying document and, if necessary, for the list of items, and for the transit/security accompanying document and the transit/security list of items are set out in Annex B-02.

Article 186

Applications for the status of authorised consignee for TIR operations(Article 22(1) 3rd subparagraph of the Code)

For the purposes of TIR operations, applications for the status of authorised consignee referred to in Article 230 of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the TIR operations of the applicant are due to be terminated.

Article 187

Authorisations for the status of authorised consignee for TIR operations(Article 230 of the Code)

1 The status of authorised consignee laid down in Article 230 of the Code shall be granted to applicants fulfilling the following conditions:

- a the applicant is established in the customs territory of the Union;
- b the applicant declares that he will regularly receive goods moved under a TIR operation;
- c the applicant fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

2 The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the TIR operations and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

3 The authorisation concerning the status of authorised consignee shall apply to TIR operations that are due to be terminated in the Member State where the authorisation was granted, at the place or places in that Member State specified in the authorisation.

Section 2

External and internal Union transit procedure

Article 188

Special fiscal territories(Article 1(3) of the Code)

1 Where Union goods are moved from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, and that movement ends at a place situated outside the Member State where they entered that part of the customs territory

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of the Union, those Union goods shall be moved under the internal Union transit procedure referred to in Article 227 of the Code.

2 In situations other than those covered by paragraph 1, the internal Union transit procedure may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union.

Article 189

Application of the Convention on a common transit procedure in specific cases(Article 226(2) of the Code)

Where Union goods are exported to a third country which is a contracting party to the Convention on a common transit procedure or where Union goods are exported and pass through one or more common transit countries and the provisions of the Convention on a common transit procedure apply, the goods shall be placed under the external Union transit procedure as referred to in Article 226 (2) of the Code in the following cases:

- (a) the Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;
- (b) the Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have undergone customs formalities on export to third countries under the common agricultural policy;
- (c) the Union goods are eligible for the repayment or remission of import duties on condition that they are placed under external transit in accordance with Article 118(4) of the Code.

Article 190

Receipt endorsed by the customs office of destination(Article 6(3)(a) of the Code)

A receipt endorsed by the customs office of destination at the request of the person presenting the goods and the information required by that office shall contain the data referred to in Annex 72-03.

Article 191

General provisions on authorisations of simplifications(Article 233(4) of the Code)

1 Authorisations referred to in Article 233(4) of the Code shall be granted to applicants fulfilling the following conditions:

- a the applicant is established in the customs territory of the Union,
- b the applicant declares that he will regularly use the Union transit arrangements;
- c the applicant fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

2 The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the Union transit procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

Status: Point in time view as at 28/07/2015.

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

Article 192

Applications for the status of authorised consignor for placing goods under the Union transit procedure(Article 22(1) 3rd subparagraph of the Code)

For the purposes of placing goods under the Union transit procedure, applications for the status of authorised consignor referred to in Article 233(4)(a) of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the Union transit operations of the applicant are due to begin.

Article 193

Authorisations for the status of authorised consignor for placing goods under the Union transit procedure(Article 233(4) of the Code)

The status of authorised consignor referred to in Article 233(4)(a) of the Code shall only be granted to applicants who are authorised in accordance with Article 89(5) of the Code to provide a comprehensive guarantee or to use a guarantee waiver in accordance with Article 95(2) of the Code.

Article 194

Applications for the status of authorised consignee for receiving goods moved under the Union transit procedure(Article 22(1) 3rd subparagraph of the Code)

For the purposes of receiving goods moved under the Union transit procedure, applications for the status of authorised consignee referred to in Article 233(4)(b) of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the Union transit operations of the applicant are due to be ended.

Article 195

Authorisations for the status of authorised consignee for receiving goods moved under the Union transit procedure(Article 233(4) of the Code)

The status of authorised consignee referred to in Article 233(4)(b) of the Code shall only be granted to applicants who declare that they will regularly receive goods that have been placed under a Union transit procedure.

Article 196

Receipt issued by authorised consignee(Article 6(3)(a) of the Code)

A receipt issued by the authorised consignee to the carrier upon delivering the goods and the information required shall contain the data referred to in Annex 72-03.

Status: Point in time view as at 28/07/2015.

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

Article 197

Authorisation for use of seals of a special type(Article 233(4) of the Code)

1 Authorisations in accordance with Article 233(4)(c) of the Code to use seals of a special type on means of transport, containers or packages used for the Union transit procedure shall be granted where the customs authorities approve the seals set out in the application for the authorisation.

2 The customs authority shall accept in the context of authorisation the seals of a special type that have been approved by the customs authorities of another Member State unless they have information that the particular seal is not suitable for customs purposes.

Article 198

Authorisation for the use of a transit declaration with reduced data requirements(Article 233(4)(d) of the Code)

Authorisations in accordance with Article 233(4)(d) of the Code to use a customs declaration with reduced data requirements to place goods under the Union transit procedure shall be granted for:

- (a) transport of goods by rail;
- (b) transport of goods by air and sea where an electronic transport document is not used as a transit declaration.

Article 199

Authorisations for the use of an electronic transport document as a transit declaration for air transport(Article 233(4)(e) of the Code)

For the purposes of air transport, authorisations for the use of an electronic transport document as a transit declaration to place goods under the Union transit procedure in accordance with Article 233(4)(e) of the Code shall only be granted where:

- (a) the applicant operates a significant number of flights between Union airports;
- (b) the applicant demonstrates that he will be able to ensure that the particulars of the electronic transport document are available to the customs office of departure at the airport of departure and to the customs office of destination at the airport of destination and that those particulars are the same at the customs office of departure and the customs office of destination.

Status: Point in time view as at 28/07/2015.

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

Article 200

Authorisations for the use of an electronic transport document as a transit declaration for maritime transport(Article 233(4)(e) of the Code)

For the purposes of maritime transport, authorisations for the use of an electronic transport document as a transit declaration to place goods under the Union transit procedure in accordance with Article 233(4)(e) of the Code shall only be granted where:

- (a) the applicant operates a significant number of voyages between Union ports;
- (b) the applicant demonstrates that he will be able to ensure that the particulars of the electronic transport document are available to the customs office of departure in the port of departure and to the customs office of destination in the port of destination and that those particulars are the same at the customs office of departure and the customs office of destination.

CHAPTER 3

Customs warehousing

Article 201

Retail sale(Article 211(1)(b) of the Code)

Authorisations for the operation of storage facilities for the customs warehousing of goods shall be granted on condition that the storage facilities are not used for the purpose of retail sale, unless goods are retailed in any of the following situations:

- (a) with relief from import duty to travellers to or from countries or territories outside the customs territory of the Union;
- (b) with relief from import duty to members of international organisations;
- (c) with relief from import duty to NATO forces;
- (d) with relief from import duty under diplomatic or consular arrangements;
- (e) remotely, including via the Internet.

Article 202

Specially equipped storage facilities(Article 211(1)(b) of the Code)

Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations for the operation of storage facilities for the customs warehousing of goods may specify that the goods may only be stored in storage facilities specially equipped to receive them.

Status: Point in time view as at 28/07/2015.

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

Article 203

Type of storage facilities(Article 211(1)(b) of the Code)

Authorisations for the operation of storage facilities for the customs warehousing of goods shall specify which of the following types of customs warehouses is to be used under each authorisation:

- (a) public customs warehouse type I;
- (b) public customs warehouse type II;
- (c) private customs warehouse.

CHAPTER 4

Specific use

Section 1

Temporary admission

Subsection 1

General provisions

Article 204

General provisions(Article 211(1)(a) of the Code)

Unless otherwise provided for, authorisations for the use of the temporary admission procedure shall be granted on condition that the state of the goods placed under the procedure remains the same.

However, repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the procedure shall be admissible.

Article 205

Place for submitting an application(Article 22(1) of the Code)

1 By way of derogation from the third subparagraph of Article 22(1) of the Code, an application for an authorisation for temporary admission shall be submitted to the customs authority competent for the place where the goods are to be first used.

2 By way of derogation from the third subparagraph of Article 22(1) of the Code, where an application for an authorisation for temporary admission is made by means of an oral customs declaration in accordance with Article 136, an act in accordance with Article 139 or an ATA or

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a CPD carnet in accordance with Article 163, it shall be made at the place where the goods are presented and declared for temporary admission.

Article 206

Temporary admission with partial relief from import duty (Articles 211(1) and 250(2)(d) of the Code)

1 The authorisation for the use of the temporary admission procedure with partial relief from import duty shall be granted in respect of goods which do not meet all the relevant requirements for total relief from import duty laid down in Articles 209 to 216 and Articles 219 to 236.

2 The authorisation for the use of the temporary admission procedure with partial relief from import duty shall not be granted for consumable goods.

3 The authorisation for the use of the temporary admission procedure with partial relief from import duties shall be granted on condition that the amount of import duty due in accordance with the second subparagraph of Article 252(1) of the Code shall be paid when the procedure has been discharged.

Subsection 2

Means of transport, pallets and containers including their accessories and equipment

Article 207

General provisions (Article 211(3) of the Code)

Total relief from import duty may be granted for goods as referred to in Articles 208 to 211 and Article 213 also where the applicant and the holder of the procedure are established inside the customs territory of the Union.

Article 208

Pallets (Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for pallets.

Article 209

Spare parts, accessories and equipment for pallets (Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment for pallets where they are temporarily imported to be re-exported separately or as part of pallets.

Status: Point in time view as at 28/07/2015.

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

Article 210

Containers(Articles 18(2) and 250(2)(d) of the Code)

1 Total relief from import duties shall be granted for containers where they have been durably marked in an appropriate and clearly visible place with all of the following information:

- a the identification of the owner or operator, which may be shown either by its full name or by an established identification system, excluding symbols such as emblems or flags;
- b the identification marks and numbers of the container, given by the owner or operator;
- c the tare weight of the container, including all its permanently fixed equipment.

For freight containers considered for maritime use, or for any other container utilising an ISO standard prefix consisting of four capital letters ending in U, the identification of the owner or principal operator and the container serial number and check digit of the container shall adhere to International Standard ISO 6346 and its annexes.

2 Where the application for authorisation is made in accordance with Article 163(1), the containers shall be monitored by a person established in the customs territory of the Union or by a person established outside of the customs territory of the Union who is represented in the customs territory of the Union.

That person shall upon request supply to the customs authorities detailed information concerning the movements of each container granted temporary admission including the dates and places of its entry and discharge.

Article 211

Spare parts, accessories and equipment for containers(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment for containers where they are temporarily imported to be re-exported separately or as part of containers.

Article 212

Conditions for granting total relief from import duty for means of transport(Article 250(2)(d) of the Code)

1 For the purposes of this Article the term 'means of transport' shall include normal spare parts, accessories and equipment accompanying the means of transport.

2 Where means of transport are declared for temporary admission orally in accordance with Article 136 or by another act in accordance with Article 139, the authorisation shall be granted to the person who has the physical control of the goods at the moment of the release of goods for the temporary admission procedure unless that person acts on behalf of another person. If so, the authorisation shall be granted to the latter person.

3 Total relief from import duty shall be granted for means of road, rail, air, sea and inland waterway transport where they fulfil the following conditions:

Status: Point in time view as at 28/07/2015.

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

- a they are registered outside the customs territory of the Union in the name of a person established outside that territory or ,where the means of transport are not registered, they are owned by a person established outside the customs territory of the Union;
- b they are used by a person established outside the customs territory of the Union, without prejudice to Articles 214, 215 and 216.

Where those means of transport are used privately by a third person established outside the customs territory of the Union, total relief from import duty shall be granted provided that that person is duly authorised in writing by the holder of the authorisation.

Article 213

Spare parts, accessories and equipment for non-Union means of transport(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment for means of transport where they are temporarily imported to be re-exported separately or as part of means of transport.

Article 214

Conditions for granting total relief from import duty to persons established in the customs territory of the Union(Article 250(2)(d) of the Code)

Persons established in the customs territory of the Union shall benefit from total relief from import duty where any of the following conditions is fulfilled:

- (a) in the case of means of rail transport, they are put at the disposal of such persons under an agreement whereby each person may use the rolling stock of the other within the framework of that agreement;
- (b) in the case of means of road transport registered in the customs territory of the Union, a trailer is coupled to the means of transport;
- (c) the means of transport are used in connection with an emergency situation;
- (d) the means of transport are used by a professional hire firm for the purpose of re-export.

Article 215

Use of means of transport by natural persons who have their habitual residence in the customs territory of the Union(Article 250(2)(d) of the Code)

1 Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duty in respect of means of transport which they use privately and occasionally, at the request of the registration holder, provided that the registration holder is in the customs territory of the Union at the time of use.

2 Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duty in respect of means of transport which they have hired under a written contract and use privately for one of the following purposes:

- a to return to their place of residence in the customs territory of the Union;
- b to leave the customs territory of the Union.

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

3 Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duties in respect of means of transport which they use commercially or privately provided that they are employed by the owner, hirer or lessee of the means of transport and that the employer is established outside that customs territory.

Private use of the means of transport is allowed for journeys between the place of work and the place of residence of the employee or with the purpose of performing a professional task of the employee as stipulated in the contract of employment.

At the request of the customs authorities, the person using the means of transport shall present a copy of the contract of employment.

- 4 For the purposes of this article,
- a private use means the use other than commercial of a means of transport;
 - b commercial use means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration.

Article 216

Relief from import duty in respect of means of transport in other cases(Article 250(2)(d) of the Code)

1 Total relief from import duty shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Union, with a view to re-export in the name of one of the following persons:

- a a person established outside that territory;
- b a natural person who has his or her habitual residence inside that territory where that person is preparing to transfer normal residence to a place outside that territory.

2 Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Union.

Article 217

Time-limits for discharge of the temporary admission procedure in the case of means of transport and containers(Article 215(4) of the Code)

The discharge of the temporary admission procedure in the case of means of transport and containers shall take place within the following time-limits from the time the goods are placed under the procedure:

- (a) for means of rail transport: 12 months;
- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
 - (i) by students: the period they stay in the customs territory of the Union for the sole purpose of pursuing their studies;

Status: Point in time view as at 28/07/2015.

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

- (ii) by persons fulfilling assignments of a specified duration: the period they stay in the customs territory of the Union for the sole purpose of fulfilling their assignment;
- (iii) in other cases, including saddle or draught animals and the vehicles drawn by them: 6 months;
- (d) for privately used means of air transport: 6 months;
- (e) for privately used means of sea and inland waterway transport: 18 months;
- (f) for containers, their equipment and accessories: 12 months.

Article 218

Time-limits for re-export in the case of professional hire services(Articles 211(1) and 215(4) of the Code)

1 Where a means of transport has been temporarily imported into the Union with total relief from import duty in accordance with Article 212, and has been returned to a professional hire service established in the customs territory of the Union, the re-export discharging the temporary admission procedure shall be carried out within six months of the date of entry of the means of transport into the customs territory of the Union.

Where the means of transport is rehired by the professional hire service to a person established outside that territory or to natural persons who have their habitual residence inside the customs territory of the Union, the re-export discharging the temporary admission procedure shall be carried out within six months of the date of entry of the means of transport into the customs territory of the Union and within three weeks of the conclusion of the contract on the rehiring.

The date of entry into the customs territory of the Union shall be deemed to be the date of conclusion of the hiring contract under which the means of transport was used at the time of entry into that territory, unless the actual date of entry has been proven.

2 An authorisation for the temporary admission of a means of transport as referred to in paragraph 1 shall be granted on condition that the means of transport is not used for other purposes than re-export.

3 In the case referred to in Article 215(2), the means of transport shall, within three weeks of the conclusion of the hiring or rehiring contract, be returned to the hire service established in the customs territory of the Union where the means of transport is used by the natural person to return to his place of residence in the customs territory of the Union, or be re-exported where the means of transport is used by him to leave the customs territory of the Union.

Status: Point in time view as at 28/07/2015.

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

Subsection 3

Goods other than means of transport, pallets and containers

Article 219

Personal effects and goods for sports purposes imported by travellers(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted in respect of goods imported by travellers resident outside of the customs territory of the Union where any of the following conditions is fulfilled:

- (a) the goods are personal effects reasonably required for the journey;
- (b) the goods are intended to be used for sports purposes.

Article 220

Welfare material for seafarers(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for welfare materials for seafarers in the following cases:

- (a) they are used on a vessel engaged in international maritime traffic;
- (b) they are unloaded from such a vessel and temporarily used ashore by the crew;
- (c) they are used by the crew of such a vessel in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Article 221

Disaster relief material(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union.

The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article 222

Medical, surgical and laboratory equipment(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for medical, surgical and laboratory equipment which is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes. The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Status: Point in time view as at 28/07/2015.

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

Article 223

Animals(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for animals owned by a person established outside the customs territory of the Union.

Article 224

Goods for use in frontier zones(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for the following goods intended to be used in frontier zones:

- (a) equipment owned and used by persons established in a frontier zone of a third country adjacent to the frontier zone in the Union where the goods are to be used;
- (b) goods used for projects for the building, repair or maintenance of infrastructure in such a frontier zone in the Union under the responsibility of public authorities.

Article 225

Sound-, image- or data-carrying media and publicity material(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for the following goods:

- (a) media carrying sound, image or data supplied free of charge and used for the purposes of demonstration prior to commercialisation, producing sound track, dubbing or reproduction;
- (b) material used exclusively for publicity purposes, which includes means of transport specially equipped for those purposes.

Article 226

Professional equipment(Article 250(2)(d) of the Code)

1 Total relief from import duty shall be granted for professional equipment which fulfils the following conditions:

- a it is owned by a person established outside the customs territory of the Union;
- b it is imported either by a person established outside the customs territory of the Union or by an employee of the owner established in the customs territory of the Union;
- c it is used by the importer or under their supervision, except in cases of audiovisual co-productions.

2 Notwithstanding paragraph 1, total relief from import duty shall be granted for portable musical instruments temporarily imported by travellers in order to be used as professional equipment. The travellers may be resident inside or outside the customs territory of the Union.

Status: Point in time view as at 28/07/2015.

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

3 Total relief from import duty shall not be granted in respect of professional equipment which is to be used for any of the following:

- a the industrial manufacture of goods;
- b the industrial packaging of goods;
- c the exploitation of natural resources;
- d the construction, repair or maintenance of buildings;
- e earth moving and like projects.

Points (c), (d) and (e) shall not apply to hand tools.

Article 227

Pedagogic material and scientific equipment(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for pedagogic material and scientific equipment where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are imported by not-for-profit public or private scientific, teaching or vocational training establishments, and are exclusively used in teaching, vocational training or scientific research under the responsibility of the importing establishment;
- (c) they are imported in reasonable numbers, having regard to the purpose of the import;
- (d) they are not used for purely commercial purposes.

Article 228

Packings(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for the following goods:

- (a) packings imported filled and intended for re-export, whether empty or filled;
- (b) packings imported empty and intended for re-export filled.

Article 229

Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are used in manufacturing by a person established in the customs territory of the Union and more than 50 % of the production resulting from their use is exported.

Status: Point in time view as at 28/07/2015.

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

Article 230

Special tools and instruments(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for special tools and instruments where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are made available to a person established in the customs territory of the Union for the manufacture of goods and more than 50 % of the resulting goods is exported.

Article 231

Goods used to carry out tests or subject to tests(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for goods in any of the following situations:

- (a) they are subject to tests, experiments or demonstrations;
- (b) they are subject to a satisfactory acceptance test provided for in a sales contract;
- (c) they are used to carry out tests, experiments or demonstrations without financial gain.

Article 232

Samples(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for samples solely used for being shown or demonstrated in the customs territory of the Union provided that the quantity of the samples is reasonable having regard to that use.

Article 233

Replacement means of production(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for replacement means of production which are temporarily made available to a customer by a supplier or repairer pending the delivery or repair of similar goods.

Article 234

Goods for events or for sale in certain situations(Article 250(2)(d) of the Code)

1 Total relief from import duty shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the temporary admission procedure.

Status: Point in time view as at 28/07/2015.

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

In exceptional cases, the customs authorities may grant total relief from import duty for goods to be exhibited or used at other events, or obtained at such other events from goods placed under the temporary admission procedure.

2 Total relief from import duty shall be granted for goods delivered by the owner for inspection to a person in the Union who has the right to purchase them after inspection.

3 Total relief from import duty shall be granted for the following:

- a works of art, collector's items and antiques as defined in Annex IX to Directive 2006/112/EC, imported for the purposes of exhibition, with a view to possible sale;
- b goods other than newly manufactured ones imported with a view to their sale by auction.

Article 235

Spare parts, accessories and equipment(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment which are used for repair and maintenance, including overhaul, adjustments and preservation, of goods placed under the temporary admission procedure.

Article 236

Other goods(Article 250(2)(d) of the Code)

Total relief from import duty may be granted for goods other than those referred to in Articles 208 to 216 and 219 to 235 or not complying with the conditions of those Articles, in either of the following situations:

- (a) the goods are imported occasionally for a period not exceeding three months;
- (b) the goods are imported in particular situations having no economic effect in the Union.

Article 237

Special time-limits for discharge(Article 215(4) of the Code)

1 For the goods referred to in Articles 231(c), 233 and 234(2), the time-limit for discharge shall be 6 months from the time the goods are placed under the temporary admission procedure.

2 For animals referred to in Article 223, the time-limit for discharge shall not be shorter than 12 months from the time the animals are placed under the temporary admission procedure.

Status: Point in time view as at 28/07/2015.

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

Subsection 4

Operation of the procedure

Article 238

Particulars to be included in the customs declaration(Article 6(2) of the Code)

1 Where goods placed under the temporary admission procedure are subsequently placed under a customs procedure enabling the temporary admission procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnet shall contain the indication ‘TA’ and the relevant authorisation number, if applicable.

2 Where goods placed under the temporary admission procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration other than by ATA/CPD carnet shall contain the particulars referred to in paragraph 1.

Section 2

End-use

Article 239

Obligation of the holder of the end-use authorisation(Article 211(1)(a) of the Code)

An authorisation for the use of the end-use procedure shall be granted provided that the holder of the authorisation undertakes to fulfil either of the following obligations:

- (a) to use the goods for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- (b) to transfer the obligation as referred to in point (a) to another person under the conditions laid down by the customs authorities.

CHAPTER 5

Processing

Article 240

Authorisation(Article 211 of the Code)

1 An authorisation for a processing procedure shall specify the measures to establish either of the following:

- a that the processed products have resulted from processing of goods placed under a processing procedure;
- b that the conditions for using equivalent goods in accordance with Article 223 of the Code or the standard exchange system in accordance with Article 261 of the Code are fulfilled.

Status: Point in time view as at 28/07/2015.

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

2 An authorisation for inward processing may be granted for production accessories within the meaning of Article 5(37)(e) of the Code, with the exception of the following:

- a fuels and energy sources other than those needed for the testing of processed products or for the detection of faults in the goods placed under the procedure needing repair;
- b lubricants other than those needed for the testing, adjustment or withdrawal of processed products;
- c equipment and tools.

3 An authorisation for inward processing shall be granted only where the following conditions are fulfilled:

- a the goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure;
- b the use of the procedure cannot result in circumvention of the rules concerning origin and of quantitative restrictions applicable to the imported goods.

The first subparagraph shall not apply where the amount of import duty is determined in accordance with Article 86(3) of the Code.

Article 241

Particulars to be included in the customs declaration for inward processing(Article 6(2) of the Code)

1 Where goods placed under the inward processing procedure or the resulting processed products are subsequently placed under a customs procedure enabling the inward processing procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnet shall contain the indication 'IP' and the relevant authorisation number or INF number.

Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure, the customs declaration for the subsequent customs procedure shall contain the particulars referred to in the first subparagraph as well as the indication 'C P M'.

2 Where goods placed under the inward processing procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration shall contain the particulars referred to in paragraph 1.

Article 242

Outward processing IM/EX(Article 211(1) of the Code)

1 In the case of outward processing IM/EX, the authorisation shall specify the time-limit within which the Union goods, which are replaced by equivalent goods, shall be placed under outward processing. That time-limit shall not exceed six months.

At the request of the holder of the authorisation, the time-limit may be extended even after its expiry, provided that the total time-limit does not exceed one year.

Status: Point in time view as at 28/07/2015.

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

2 In the case of prior import of processed products, a guarantee shall be provided covering the amount of the import duty that would be payable should the replaced Union goods not be placed under outward processing in accordance with paragraph 1.

Article 243

Repair under outward processing(Article 211(1) of the Code)

Where the outward processing procedure is requested for repair, the temporary export goods shall be capable of being repaired and the procedure shall not be used to improve the technical performance of the goods.

Status: Point in time view as at 28/07/2015.

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

- (1) Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009 (OJ L 150, 20.5.2014, p. 1).
- (2) Council Regulation (EC) No 150/2003 of 21 January 2003 suspending import duties on certain weapons and military equipment (OJ L 25, 30.1.2003, p. 1).

Status:

Point in time view as at 28/07/2015.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, TITLE VII.