

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.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (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^[F1;]
- ^[F2]g where goods listed in Annex 71-02 whose customs value does not exceed EUR 150 000 are already placed or are to be placed under the inward processing procedure and are to be destroyed under customs supervision due to exceptional and duly justified circumstances.]

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;
- ^[F3](g) ^{F3}
- 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:

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

- 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;
 - 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.

Textual Amendments

- F1** 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.
- F2** Inserted 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.
- F3** Deleted 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 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.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

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);
- [^{F1}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, if they were declared for release for free circulation and the case is not covered by Article 167(1) (h), (i), (m) or (p);]
- 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.

Textual Amendments

- F1** 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 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

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

- 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;
 - 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;
 - [^{F1}k the processing into products to be incorporated in or used for aircraft for which an authorised release certificate EASA Form 1 or an equivalent certificate as referred to in Article 2 of Council Regulation (EU) No 2018/581⁽²⁾ 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⁽³⁾;
 - 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

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

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.

Textual Amendments

- F1** 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.](#)

^{F3}Article 168

[^{F3}Calculation of the amount of import duty in certain cases of inward processing(Article 86(4) of the Code)]

Textual Amendments

- F3** Deleted 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 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.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

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.

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

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

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.

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.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

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.

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.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

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.

[^{F1}Article 177

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

1 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 a disproportionate cost to identify at all times each type of goods (common storage), 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 goods.

2 Union goods stored together with non-Union goods in a storage facility as referred to in paragraph 1 shall share the same eight-digit CN code, the same commercial quality and the same technical characteristics.

3 For the purposes of paragraph 2, non-Union goods which would be subject, at the time where they would be going to be stored together with Union goods, 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, shall not be considered to have the same commercial quality as the Union goods .

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

4 Paragraph 3 shall not apply where non-Union goods are stored together with Union goods which were previously declared as non-Union goods for release for free circulation and for which the duties referred to in paragraph 3 have been paid.]

Textual Amendments

- F1** 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.](#)

[^{F4} Article 177a

Mixed storage of products subject to customs supervision under end-use(Article 211(1) of the Code)

The end-use authorisation as referred to in Article 211(1)(a) of the Code shall establish means and methods of identification and of customs supervision for mixed storage of products subject to customs supervision falling within Chapters 27 and 29 of the Combined Nomenclature or of such products with crude petroleum oils falling within CN code 2709 00.

Where the products referred to in the first paragraph do not fall within the same eight-digit CN code, or do not share the same commercial quality and the same technical and physical characteristics, mixed storage may be allowed only where the whole mixture is to undergo one of the treatments referred to in Additional Note 5 to Chapter 27 of the Combined Nomenclature.]

Textual Amendments

- F4** Inserted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.](#)

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,

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

- 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:
- 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.

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;

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

- 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.

[^{F55} Until the dates of deployment of the UCC Information Sheets (INF) for Special Procedures system referred to in the Annex to Implementing Decision 2014/255/EU, by derogation from paragraph 1 of this Article, means other than electronic data processing techniques may be used.]

Textual Amendments

- F5** 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 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.

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;

No...

TITLE VII CHAPTER 1 Section 3

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Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1. (See end of Document for details)

- (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 .

Changes to legislation: There are currently no known outstanding effects for the Commission
Delegated Regulation (EU) 2015/2446, CHAPTER I. (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) [^{F1}Council Regulation (EU) 2018/581 of 16 April 2018 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft, and repealing Regulation (EC) No 1147/2002 (OJ L 98, 18.4.2018, p. 1).]
- (3) 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).

Textual Amendments

- F1** 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.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1.