

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 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 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.

Status: Point in time view as at 28/07/2015.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, CHAPTER 4. (See end of Document for details)

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.

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, CHAPTER 4. (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.

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, CHAPTER 4. (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, CHAPTER 4. (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, CHAPTER 4. (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, CHAPTER 4. (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, CHAPTER 4. (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, CHAPTER 4. (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, CHAPTER 4. (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, CHAPTER 4. (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.

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, CHAPTER 4.