

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

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.

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (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.

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