

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 VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER I

Formalities prior to the exit of goods

Article 244

Time-limit for the lodging of pre-departure declarations(Article 263(1) of the Code)

1 The pre-departure declaration referred to in Article 263 of the Code shall be lodged at the competent customs office within the following time-limits:

- a in the case of maritime traffic:
 - (i) for containerised cargo movements other than those referred to in points (ii) and (iii), at the latest 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Union;
 - (ii) for containerised cargo movements between the customs territory of the Union and Greenland, the Faeroe Islands, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean and all ports of Morocco, at the latest two hours before departure from a port in the customs territory of the Union;
 - (iii) for containerised cargo movements between the French overseas departments, the Azores, Madeira or the Canary Islands and a territory outside the customs territory of the Union, where the duration of the voyage is less than 24 hours, at the latest two hours before departure from a port in the customs territory of the Union;
 - (iv) for movements not involving containerised cargo, at the latest 2 hours prior to departure from a port in the customs territory of the Union;
- b in the case of air traffic, at the latest 30 minutes prior to departure from an airport in the customs territory of the Union;
- c in the case of road and inland waterways traffic, at the latest one hour before the goods are to leave the customs territory of the Union;
- d in the case of rail traffic:
 - (i) where the train voyage from the last train formation station to the customs office of exit takes less than two hours, at the latest one hour before arrival of the goods at the place for which the customs office of exit is competent;
 - (ii) in all other cases, at the latest two hours before the goods are 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 VIII. (See end of Document for details)

2 Notwithstanding paragraph 1, where the pre-departure declaration concerns goods for which a refund is claimed in accordance with Commission Regulation (EC) No 612/2009⁽¹⁾, it shall be lodged at the competent customs office at the latest at the time of loading the goods in accordance with Article 5(7) of that Regulation.

3 In the following situations, the time-limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the customs territory of the Union:

- a where the goods have arrived at the customs office of exit on another means of transport from which they are transferred before leaving the customs territory of the Union (inter-modal transport);
- b where the goods have arrived at the customs office of exit on a means of transport which is itself transported on an active means of transport when leaving the customs territory of the Union (combined transportation).

4 The time-limits referred to in paragraphs 1, 2 and 3 shall not apply in the case of *force majeure*.

Article 245

Waiver from the obligation to lodge a pre-departure declaration(Article 263(2)(b) of the Code)

1 Without prejudice to the obligation to lodge a customs declaration in accordance with Article 158(1) of the Code or a re-export declaration in accordance with Article 270(1) of the Code, the lodging of a pre-departure declaration shall be waived for the following goods:

- a electrical energy;
- b goods leaving by pipeline;
- c items of correspondence;
- d goods moved under the rules of the acts of the Universal Postal Union;
- e household effects as defined in Article 2(1)(d) of Regulation (EC) No 1186/2009 provided that they are not carried under a transport contract;
- f goods contained in travellers' personal baggage;
- g goods referred to in Article 140(1) with the exception, when carried under a transport contract, of:
 - (i) pallets, spare parts, accessories and equipment for pallets;
 - (ii) containers, spare parts, accessories and equipment for containers;
 - (iii) means of transport, spare parts, accessories and equipment for means of transport;
- h goods covered by ATA and CPD carnets;
- i goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- j goods carried on vessels moving between Union ports without any intervening call at any port outside the customs territory of the Union;
- k goods carried on aircraft moving between Union airports without any intervening call at any airport outside the customs territory of the Union;

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- l weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
 - m the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods to be used for construction, repair, maintenance or conversion of the offshore installations;
 - (ii) goods to be used to fit or equip the offshore installations;
 - (iii) provisions to be used or consumed on the offshore installations;
 - n goods for which relief can be claimed pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;
 - o goods which are supplied for incorporation as part of or accessories in vessels or aircraft and for the operation of the engines, machines and other equipment of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;
 - p goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, and the municipalities of Livigno and Campione d'Italia, or to the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio.
- 2 The lodging of a pre-departure declaration shall be waived for goods in the following situations:
- a where a vessel that transports the goods between Union ports is to call at a port outside the customs territory of the Union and the goods are to remain loaded on board the vessel during the call at the port outside the customs territory of the Union;
 - b where an aircraft that transports the goods between Union airports is to call at an airport outside the customs territory of the Union and the goods are to remain loaded on board the aircraft during the call at the airport outside the customs territory of the Union;
 - c where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the customs territory of the Union and which will carry them out of that territory;
 - d where the goods were loaded at a previous port or airport in the customs territory of the Union where a pre-departure declaration was lodged or a waiver from the obligation to lodge a pre-departure declaration was applicable and remain on the means of transport that will carry them out of the customs territory of the Union;
 - e where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them out of the customs territory of the Union, provided that the following conditions are fulfilled:
 - (i) the transhipment is undertaken within 14 days of the presentation of the goods in accordance with Articles 144 or 245 of the Code or in exceptional circumstances, within a longer period authorised by the customs authorities where the period of 14 days is not sufficient to deal with those circumstances;
 - (ii) information about the goods is available to the customs authorities;

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- (iii) the destination of the goods and the consignee do not change to the knowledge of the carrier;
- f where goods were brought into the customs territory of the Union but they were rejected by the competent customs authority and were immediately returned to the country of export.

CHAPTER 2

Formalities on exit of goods

Article 246

Means for the exchange of information in cases of presentation of goods at the customs office of exit(Article 6(3)(a) of the Code)

Where goods are presented at the customs office of exit in accordance with Article 267(2) of the Code means for the exchange of information other than electronic data-processing techniques may be used for the following:

- (a) identification of the export declaration;
- (b) communications regarding discrepancies between the goods declared and released for the export procedure and the goods presented.

Article 247

Means for providing evidence that the goods have left the customs territory of the Union(Article 6(3)(a) of the Code)

For the purposes of certifying the exit of goods, evidence that the goods have left the customs territory of the Union may be provided to the customs office of export using means other than electronic data- processing techniques.

CHAPTER 3

Export and re-export

Article 248

Invalidation of the customs declaration or the re-export declaration(Article 174 of the Code)

1 Where there is a discrepancy in the nature of the goods released for export, re-export or outward processing compared to those presented to the customs office of exit, the customs office of export shall invalidate the declaration concerned.

2 Where, after a period of 150 days from the date of release of the goods for the export procedure, the outward processing procedure or re-export, the customs office of export has

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received neither information on the exit of the goods nor evidence that the goods have left the customs territory of the Union, that office may invalidate the declaration concerned.

Article 249

**Means for the retrospective lodgement of an export
or re-export declaration(Article 6(3)(a) of the Code)**

Where an export or re-export declaration was required but the goods have been taken out of the customs territory of the Union without such declaration, means of exchange of information other than electronic data-processing techniques may be used for the retrospective lodgement of that export or re-export declaration.

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- (1) Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products ([OJ L 186, 17.7.2009, p. 1](#)).

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