

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 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 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.

[^{F13} Where the customs office of export is informed, in accordance with Article 340 of Implementing Regulation (EU) 2015/2447, that the goods were not taken out of the customs territory of the Union, it shall immediately invalidate the declaration concerned and, where appropriate, it shall immediately invalidate the relevant certification of exit of goods made pursuant to 334(1) of Implementing Regulation (EU) 2015/2447.]

Textual Amendments

F1 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.](#)

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.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 3.