

Commission Implementing Regulation (EU) 2015/2447 of 24  
November 2015 laying down detailed rules for implementing  
certain provisions of Regulation (EU) No 952/2013 of the European  
Parliament and of the Council laying down the Union Customs Code

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2447

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of Regulation (EU) No 952/2013 of the European Parliament  
and of the Council laying down the Union Customs Code

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, in particular Article 291 thereof,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and the Council of 9 October 2013 laying down the Union Customs Code<sup>(1)</sup>, and in particular Articles 8, 11, 17, 25, 32, 37, 41, 50, 54, 58, 63, 66, 76, 100, 107, 123, 132, 138, 143, 152, 157, 161, 165, 169, 176, 178, 181, 184, 187, 193, 200, 207, 209, 213, 217, 222, 225, 232, 236, 266, 268, 273 and 276 thereof,

Whereas:

- (1) Regulation (EU) No 952/2013 (Code), in its consistency with the Treaty on the Functioning of the European Union (TFEU), confers on the Commission implementing powers to specify the procedural rules for some of its elements, in the interest of clarity, precision and foreseeability.
- (2) The use of information and communication technologies, as laid down in Decision No 70/2008/EC of the European Parliament and of the Council<sup>(2)</sup>, is a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls, which thus significantly contributes to the reduction of costs for business and of risks for society. Therefore, exchanges of information between customs authorities on the one hand, and between economic operators and customs authorities on the other hand, as well as the storage of such information using electronic data-processing techniques require specific rules on the information systems used. Storage and processing of customs information and a harmonised interface with economic operators should be established as a component of systems offering a direct and EU harmonised access to trade, where appropriate. Any storage and processing of personal data under this Regulation is in full compliance with the Union and national data protection provisions in force.
- (3) Any processing of personal data under this Regulation is in full compliance with the Union and national data protection provisions in force.

- (4) In those cases where authorities or persons from third countries will use electronic systems, their access will be restricted to the required functionality and in line with the Union legal provisions.
- (5) In order to ensure that there is only one economic operators registration and identification number (EORI number) for each economic operator, it is necessary to have clear and transparent rules that define the customs authority competent for assigning it.
- (6) In order to facilitate the proper development and maintenance of the electronic system relating to binding tariff information and the efficient use of the information uploaded therein, rules for the setting up of that system and its operation should be determined.
- (7) An electronic information and communication system for the exchange and storage of information on the proofs of the customs status of Union goods should be introduced to achieve facilitation and ensure effective monitoring.
- (8) The requirement to submit in advance the data that is required for the lodgement of CN 23 declaration in an electronic form entails adjustments in the processing of customs declarations pertaining to postal consignment, in particular those consignments that benefit from relief from customs duty.
- (9) Transit simplifications should be aligned with the electronic environment envisaged by the Code and which suits better the needs of economic operators, while ensuring facilitation of legitimate trade and the effectiveness of customs controls.
- (10) In the interests of ensuring a more efficient functioning and better monitoring of the procedures regarding goods in transit that are currently carried out on paper or are partially computerised, it is desirable that transit procedures be fully computerised for all modes of transport while having defined exceptions for travellers and business continuity cases.
- (11) In order to give effect to the right of every person to be heard before customs authorities take a decision that would adversely affect that person, it is necessary to specify the procedural rules for the exercise of that right, taking also into consideration the case law of the Court of Justice of the European Union as well as the fundamental rights which are an integral part of the Union legal order and in particular the right to good administration.
- (12) In order to make the system of applications for decisions relating to customs legislation operative and to ensure a smooth and effective decision-taking process by the customs authorities, it is of utmost importance that Member States communicate to the Commission a list of their competent customs authorities to which applications for decisions have to be submitted.
- (13) Common rules are needed for the submission and acceptance of a decision relating to binding information, as well as for taking such decisions, in order to ensure equal conditions for all economic operators.

- (14) Since the electronic system relating to binding tariff information is yet to be upgraded, paper forms for BTI applications and decisions need to be used until the system is upgraded.
- (15) In order to comply with the obligation that decisions relating to binding information are to be binding, a reference to the relevant decision should be included in the customs declaration. Furthermore, in order to support an effective monitoring by the customs authorities of the compliance with the obligations resulting from a binding tariff information decision, it is also necessary to specify the procedural rules for the collection and use of surveillance data that are relevant for monitoring the usage of that decision. It is also necessary to specify how that monitoring shall be carried out as long as the electronic systems are not upgraded.
- (16) In order to ensure uniformity, transparency and legal certainty, procedural rules are needed for the extended use of decisions relating to binding information and for notifying the customs authorities that the taking of decisions relating to binding information is suspended for goods whose correct and uniform tariff classification or determination of origin cannot be ensured.
- (17) The criteria for granting the status of an authorised economic operator (AEO) for customs simplifications and for security and safety, which can also be combined, and the procedure for applying for that status should be laid down in a more detailed manner to ensure uniform implementation as regards the different types of the status of AEO authorisations.
- (18) Since the electronic system which is necessary for the application of the provisions of the Code governing both the application for and the authorisation granting the status of an Authorised Economic Operator (AEO) is yet to be upgraded, the currently-used means, in paper form and electronic need to continue to be used until the system is upgraded.
- (19) Uniform and effective application of customs controls requires harmonised exchange of risk information and risk analysis results. Therefore, an electronic communication and information system should be used for risk-related communications between customs authorities and between those authorities and the Commission as well as for the storage of that information.
- (20) To ensure a correct and uniform application of tariff quotas, rules on their management and responsibilities of the customs authorities for this task should be laid down. It is also required to establish procedural rules for the proper functioning of the electronic system relating to the management of tariff quotas.
- (21) Procedural rules are needed to ensure the collection of surveillance data on declarations for release for free circulation or on export declarations representative for the Union. Furthermore, it is also necessary to establish procedural rules for the proper functioning of the electronic system relating to that surveillance. It is also necessary to specify procedural rules for the collection of surveillance data as long as the electronic system relating to that surveillance and the national import and export systems are not upgraded.

- (22) In the context of non-preferential rules of origin, procedural rules are necessary for the provision and verification of the proof of origin where agricultural or other Union legislation provides for this proof of origin in order to benefit from special import arrangements.
- (23) Within the framework of the Union's Generalised System of Preferences (GSP) and of the preferential tariff measures adopted unilaterally by the Union for certain countries or territories, procedures and forms should be established to ensure a common application of the rules of origin. Provisions should also be established aiming to ensure compliance with the relevant rules by GSP beneficiary countries and those countries or territories and set out procedures for an effective administrative cooperation with the Union in order to facilitate verifications and prevent, or combat fraud.
- (24) In the context of preferential rules of origin, procedures are needed to facilitate the process of issuing of proofs of origin in the Union, including provisions concerning the exchange of information between economic operators by means of supplier's declarations and the functioning of administrative cooperation between Member States, notably through the issuing of Information Certificates INF 4. Such procedures should take into account and narrow the gap resulting from the fact that the Union has concluded free-trade agreements that do not always include rules for the replacement of proofs of origin for the purpose of sending products not yet released for free circulation elsewhere within the parties of such agreements. Such procedures should also take into account that the Union may not include in future free-trade agreements comprehensive rules or not include any rule at all for the certification of origin and rely solely on the internal legislation of the parties. It is therefore necessary to establish general procedures for the granting of approved exporter's authorisations for the purpose of such agreements. Following the same reasoning, procedures for the registration of exporters outside of the GSP framework should also be provided for.
- (25) Within the GSP framework, procedures are needed in order to facilitate the replacement of proofs of origin, whether they are certificates of origin Form A, invoice declarations or statements on origin. Such rules should facilitate the movement of products not yet released for free circulation elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey, once that country fulfils certain conditions. Forms to be used for issuing certificates of origin Form A, movement certificate EUR.1 and forms used by the exporters to apply for the status of registered exporters should also be provided for.
- (26) In order to ensure uniform and harmonised application of the provisions on customs valuation, in compliance with international rules, procedural rules should be adopted specifying how the transaction value is determined. For the same reasons, procedural rules need to be adopted specifying how the secondary methods of customs valuation are to be applied and how the customs value is determined in specific cases and under specific circumstances.
- (27) Considering the need to ensure a proper protection of the financial interests of the Union and of the Member States and a level playing field between economic operators, it is necessary to lay down procedural rules regarding the provision of a guarantee,

the determination of its amount and, taking into account the risk associated with the different customs procedures, the monitoring of the guarantee by the economic operator concerned and by the customs authorities.

- (28) In order to safeguard the recovery of the customs debt, mutual assistance between customs authorities should be ensured in the cases where a customs debt is incurred in a Member State other than the Member State which accepted the guarantee.
- (29) With a view to facilitate the uniform interpretation throughout the Union of the rules of repayment or remission of duties, procedures and requirements need to be laid down. Repayment or remission is subject to the fulfilment of requirements, as well as to completion of formalities, which have to be clarified at Union level in order to facilitate the Code's application in the Member States and to prevent differences of treatment. The conditions under which mutual assistance between the customs authorities can take place have to be specified, for the purposes of repayment or remission, in cases where supplementary information must be obtained. Uniform application has also to be provided in repayment or remission cases where export or destruction has taken place without customs supervision. Conditions have to be laid down together with the evidence required to demonstrate that the goods in respect of which repayment or remission is requested have been exported or destroyed.
- (30) In certain cases of repayment or remission where the amount involved is of lesser importance, the Member States should keep at the disposal of the Commission the list of such cases in order to allow the Commission to carry out checks under the framework of own resources controls and to protect the financial interests of the Union.
- (31) To take into account the cases where certain particulars of the entry summary declaration are to be submitted at an early stage in the transport of goods to allow for better protection against serious threats and also the cases where, in addition to the carrier, other persons submit particulars of the entry summary declaration to improve the effectiveness of risk analysis for security and safety purposes, it should be possible to submit the entry summary declaration by more than one data set. Clear rules on the corresponding registration of the submissions and the amendments should be laid down.
- (32) In order to avoid disruption of legitimate trade risk analysis for security and safety purposes should be carried out as a rule within the time limits prescribed for the lodgement of the entry summary declaration with the exception of cases where a risk is identified or additional risk analysis needs to be carried out.
- (33) Since the Import Control System, which is necessary for the application of the provisions of the Code governing the entry summary declaration, is not yet fully upgraded, the currently-used means for the exchange and storage of information other than the electronic data-processing techniques referred to in Article 6(1) of the Code, the Import Control System as it stands currently, has to continue to be used.
- (34) In the same respect, because the current ICS is capable of only receiving an entry summary declaration by submission of one dataset, provisions related to the provision of data in more than one dataset should, until the upgrade of the ICS, be temporarily suspended.

- (35) It is appropriate to lay down the procedural rules that should apply when a sea-going vessel or an aircraft entering the customs territory of the Union arrives first at a customs office in a Member State that was not declared as a country of routing in the entry summary declaration.
- (36) Where the movement of goods in temporary storage involves storage facilities located in more than one Member State, the competent customs authority should consult the customs authorities concerned in order to ensure the fulfilment of the conditions before authorising such movement.
- (37) In order to improve the effective operation of temporary storage, it is appropriate to lay down provisions in the Union customs legislation regulating the movement of goods from one temporary storage facility into another where each of them is covered by one and the same or by different authorisations, as well as the cases where the holders of those authorisations may be one and the same or different persons. In order to ensure effective customs supervision, clear rules establishing the responsibilities of the customs authorities competent for the place of the arrival of the goods should be laid down.
- (38) In order to ensure uniform application of the rules on the customs status of Union goods, which will lead to efficiency gains for the customs administrations as well as for economic operators, procedural rules for the provision and verification of the proof of the customs status of Union goods should be specified, in particular rules relating to the various means by which those proofs can be provided, and simplifications related to such provision of proof.
- (39) For the sake of clarity for economic operators, it is appropriate to specify which customs office is competent for receiving and processing a customs declaration based on the type of the customs declaration and the customs procedure requested by the economic operator. It is also appropriate to specify the conditions for the acceptance of a customs declaration and the situations in which a customs declaration can be amended after the release of the goods.
- (40) The lodgement of a standard customs declaration requires procedural rules specifying that when a customs declaration is lodged with different items of goods, each item is considered as a separate customs declaration.
- (41) The cases of authorisations granted for a regular use of simplified declarations require a harmonisation of practises in terms of deadlines for lodging the supplementary declarations and the supporting documents when missing at the time when the simplified declaration is lodged.
- (42) In order to allow an easy identification of a customs declaration for the purposes of formalities and controls after the acceptance of a customs declaration, procedural rules specifying the use of a Master Reference Number (MRN) should be laid down.
- (43) Uniform measures should be laid down to determine the tariff subheading that could apply upon application by the declarant, to a consignment that is made up of goods falling within different tariff subheadings and in case dealing with each of those goods

in accordance with its tariff subheading would entail a burden of work and expense disproportionate to the import or export duty chargeable.

- (44) In order to ensure a proper administration of the granting of authorisation for centralised clearance in cases where more than one customs authorities are involved, the consultation procedure should be standardised. Likewise, an adequate framework for timely communication between the supervising customs office and the customs office of presentation should be set up in order to allow Member States to release the goods in a timely manner and comply also with value added tax legislation, excise legislation, national prohibitions and restrictions and statistics requirements.
- (45) Self-assessment has been introduced as a new simplification offered by the Code. Therefore, it is highly important to define precisely the simplification related to the customs formalities and controls to be carried out by the holder of the authorisation. The relevant rules should ensure a clear application of self-assessment in the Member State through appropriate and proportionate controls.
- (46) The destruction, sale and abandonment of goods to the State requires procedural rules specifying the role of the customs authorities in relation to the type and quantity of any waste or scrap resulting from the destruction of the goods and the procedures to be followed concerning the abandonment and sale of goods.
- (47) The relief from import duty in relation to returned goods should be supported by information establishing that the conditions for such relief are fulfilled. Procedural rules on this subject related with the information required and the exchange of this information between economic operators and customs authorities and between customs authorities should apply.
- (48) The relief from import duty in relation to sea-fishing and products taken from the sea should be supported by the provision of evidence that the conditions to benefit from this relief are fulfilled. Procedural rules on this subject related with the information required should apply.
- (49) Given that in case of an application for an authorisation for special procedures an examination of the economic conditions is required, where evidence exists that the essential interests of Union producers are likely to be adversely affected, clear and simple rules for a proper examination at Union level should be established.
- (50) It is necessary to lay down procedural rules on the discharge of a special procedure where goods have been placed under such a procedure using two or more customs declarations so that it is clear in which sequence such discharge takes place.
- (51) The competent customs authorities should take a decision on a request to transfer rights and obligations from the holder of the procedure to another person.
- (52) Movement of goods under a special procedure to the customs office of exit should be allowed if the formalities pertaining to the export procedure are carried out.
- (53) Accounting segregation should be allowed where equivalent goods are used. The procedural rules about the change of customs status of non-Union goods and equivalent

goods must ensure that an economic operator cannot get an unjustified import duty advantage.

- (54) With a view of facilitating legitimate trade and ensuring the effectiveness of customs controls, while avoiding any discrepancies in the treatment by the customs administrations of the individual Member States, procedural rules should be determined governing the Union transit procedure, the transit procedure in accordance with the Customs Convention on the International Transport of Goods under cover of TIR carnets<sup>(3)</sup>, including any subsequent amendments thereof (TIR Convention), Customs Convention on the ATA Carnet for the Temporary Admission of Goods done at Brussels on 6 December 1961, including any subsequent amendments thereof (ATA Convention) and the Convention on Temporary Admission<sup>(4)</sup>, including any subsequent amendments thereof (Istanbul Convention) and the transit procedures under cover of the form 302 and under the postal system. Those procedural rules determine the main elements of the processes and include simplifications and thereby allow both the customs administrations and the economic operators to fully benefit from harmonised efficient procedures as a concrete example of trade facilitation.
- (55) In view of the specificities of air and maritime transport, it is appropriate to provide additional simplifications for those modes of transport allowing the use of the data available in the records of the air and maritime carriers to be used as transit declarations. Furthermore, additional simplifications should be introduced for the electronic data-processing techniques for goods carried by rail in order to reconcile the relevant provisions with the changes caused by the market liberalisation and the changes in rail procedural rules.
- (56) In order to strike the balance between the effectiveness of the customs authorities' tasks and the expectations of the economic operators, risk analysis for security and safety purposes of a pre-departure declaration should be carried out prior to the release of goods within a time-limit that takes into account the legitimate interest of unhindered trade in transport of goods.
- (57) Detailed rules for the presentation of goods, formalities at the office of export and the at the office of exit, in particular those ensuring the effective and efficient confirmation of the exit as well as the information exchange between the office of export and office of exit should be laid down.
- (58) Given the existence of similarities between export and re-export, it is appropriate to extend the application of certain rules on export of goods to goods that are re-exported.
- (59) For the sake of safeguarding the legitimate interests of economic operators and ensure the smooth transition to the new legal rules, it is necessary to establish transitional provisions to set out the rules to be applied to goods placed under certain customs procedures before 1 May 2016 and to be released or discharged after this date. Likewise, economic operators should be allowed to submit applications for authorisations under the Code before its date of application, in order to be able to use the granted authorisations as of 1 May 2016.



- (60) The general rules for the implementation of the Code are closely interlinked, they cannot be separated due to the interrelatedness of their subject matter while they contain horizontal rules that apply across several customs procedures. Therefore, it is appropriate to group them together in a single Regulation in order to ensure legal coherence.
- (61) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee.
- (62) The provisions of this Regulation should apply as from 1 May 2016 in order to enable the full application of the Code,

HAS ADOPTED THIS REGULATION:

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*Status: This is the original version (as it was originally adopted).*

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- (1) [OJ L 269, 10.10.2013, p. 1.](#)
- (2) Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade ([OJ L 23, 26.1.2008, p. 21.](#))
- (3) [OJ L 252, 14.9.1978, p. 2.](#)
- (4) [OJ L 130, 27.5.1993, p. 1.](#)