

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

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER I

Guarantee for a potential or existing customs debt

Section 1

General provisions

Article 147

Electronic systems relating to guarantees(Article 16 of the Code)

For the exchange and storage of information pertaining to guarantees which may be used in more than one Member State, an electronic system set up for those purposes pursuant to Article 16(1) of the Code shall be used.

The first paragraph of this Article shall be applicable from the date of deployment of the UCC GUM system referred to in the Annex to Implementing Decision 2014/255/EU.

Article 148

**Individual guarantee for a potential customs
debt(Article 90(1) subparagraph 2 of the Code)**

1 Where it is compulsory for a guarantee to be provided, a guarantee covering a single operation (individual guarantee) for a potential customs debt shall cover the amount of import or export duty corresponding to the customs debt which may be incurred, calculated on the basis of the highest rates of duty applicable to goods of the same type.

2 Where the other charges due in connection with the import or export of goods are to be covered by the individual guarantee, their calculation shall be based on the highest rates applicable to goods of the same type in the Member State where the goods concerned are placed under the customs procedure or are in temporary storage.

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Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE III is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Article 149

Optional guarantee(Article 91 of the Code)

Where the customs authorities decide to require a guarantee which is optional, Articles 150 to 158 of this Regulation shall apply.

Article 150

Guarantee in the form of cash deposit(Article 92(1)(a) of the Code)

Where a guarantee is required for special procedures or temporary storage and is provided as an individual guarantee in the form of a cash deposit, that guarantee shall be provided to the customs authorities of the Member State where the goods are placed under the procedure or are in temporary storage.

Where a special procedure other than the end-use procedure has been discharged or the supervision of end-use goods or the temporary storage has ended correctly, the guarantee shall be repaid by the customs authority of the Member State where it was provided.

Article 151

Guarantee in the form of an undertaking by a guarantor(Articles 92(1)(b) and 94 of the Code)

1 The undertaking given by a guarantor shall be approved by the customs office where the guarantee is provided (customs office of guarantee) which shall notify the approval to the person required to provide the guarantee.

2 The customs office of guarantee may revoke the approval of the undertaking by a guarantor at any time. The customs office of guarantee shall notify the revocation to the guarantor and the person required to provide the guarantee.

3 A guarantor may cancel his undertaking at any time. The guarantor shall notify the cancellation to the customs office of guarantee.

4 The cancellation of the undertaking of the guarantor shall not affect goods which, at the moment where the cancellation takes effect, have already been placed and still are under a customs procedure or in temporary storage by virtue of the cancelled undertaking.

5 An individual guarantee provided in the form of an undertaking shall be given using the form set out in Annex 32-01.

6 A comprehensive guarantee provided in the form of an undertaking shall be given using the form set out in Annex 32-03.

7 Notwithstanding paragraphs 5 and 6 and Article 160, each Member State may, in accordance with national law, allow an undertaking given by a guarantor to take a form different from the ones set out in Annexes 32-01, 32-02 and 32-03 provided it has the same legal effect.

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Article 152

Individual guarantee provided in the form of an undertaking by a guarantor(Articles 89 and 92(1)(b) of the Code)

1 Where an individual guarantee is provided in the form of an undertaking by a guarantor, the proof of that undertaking shall be kept by the customs office of guarantee for the period of validity of the guarantee.

2 Where an individual guarantee is provided in the form of an undertaking by a guarantor, the holder of the procedure shall not modify the access code associated with the guarantee reference number.

Article 153

Mutual assistance between customs authorities(Article 92(1)(c) of the Code)

Where a customs debt is incurred in a Member State other than the Member State which has accepted a guarantee in one of the forms referred to in Article 83(1) of Delegated Regulation (EU) 2015/2446, which may be used in more than one Member State, the Member State which has accepted the guarantee shall transfer to the Member State where the customs debt is incurred, on a request made by the latter after the expiry of the time-limit for payment, the amount of import or export duty within the limits of the accepted guarantee and of the unpaid duty.

That transfer shall be made within 1 month of reception of the request.

Article 154

Guarantee reference number and access code(Article 89(2) of the Code)

1 Where an individual guarantee may be used in more than one Member State, the customs office of guarantee shall communicate to the person who has provided the guarantee or, in case of a guarantee in the form of vouchers, to the guarantor the following information:

- a a guarantee reference number;
- b an access code associated with the guarantee reference number.

2 Where a comprehensive guarantee may be used in more than one Member State, the customs office of guarantee shall communicate to the person who has provided the guarantee the following information:

- a a guarantee reference number for each part of the reference amount to be monitored in accordance with Article 157 of this Regulation;
- b an access code associated with the guarantee reference number.

Upon request of the person who has provided the guarantee, the customs office of guarantee shall assign one or more additional access codes to this guarantee to be used by that person or his representatives.

3 A customs authority shall verify the existence and the validity of the guarantee each time a person communicates to it a guarantee reference number.

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Section 2

Comprehensive guarantee

Article 155

Reference amount(Article 90 of the Code)

1 Unless otherwise provided for in Article 158 of this Regulation, the amount of the comprehensive guarantee shall be equal to a reference amount established by the customs office of guarantee in accordance with Article 90 of the Code.

2 Where a comprehensive guarantee is to be provided for import or export duty and other charges the amount of which can be established with certainty at the time when the guarantee is required, the part of the reference amount covering those duties and charges shall correspond to the amount of the import or export duty and of the other charges payable.

3 Where a comprehensive guarantee is to be provided for import or export duty and other charges, the amount of which cannot be established with certainty at the time when the guarantee is required or which vary in amount over time, the part of the reference amount covering those duties and charges shall be fixed as follows:

- a for the part that is to cover import or export duty and other charges which have been incurred, the reference amount shall correspond to the amount of the import or export duty and of the other charges payable;
- b for the part that is to cover import or export duty and other charges which may be incurred, the reference amount shall correspond to the amount of the import or export duty and of the other charges which may become payable in connection with each customs declaration or temporary storage declaration in respect of which the guarantee is provided, in the period between the placing of the goods under the relevant customs procedure or in temporary storage and the moment when that procedure is discharged or the supervision of end-use goods or temporary storage is ended.

For the purposes of point (b), account shall be taken of the highest rates of import or export duty applicable to goods of the same type and of the highest rates of other charges due in connection with the import or export of goods of the same type in the Member State of the customs office of guarantee.

Where the information necessary to determine the part of the reference amount pursuant to the first subparagraph is not available to the customs office of guarantee, that amount shall be fixed at EUR 10 000 for each declaration.

4 The customs office of guarantee shall establish the reference amount in cooperation with the person required to provide the guarantee. When fixing the part of the reference amount in accordance with paragraph 3, the custom office of guarantee shall establish that amount on the basis of the information on goods placed under the relevant customs procedures or in temporary storage in the preceding 12 months and on an estimate of the volume of intended operations as shown, inter alia, by the commercial documentation and accounts of the person required to provide the guarantee.

5 The customs office of guarantee shall review the reference amount on its own initiative or following a request from the person required to provide the guarantee, and shall adjust it to comply with the provisions of this Article and Article 90 of the Code.

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Article 156

Monitoring of the reference amount by the person required to provide a guarantee(Article 89 of the Code)

The person required to provide a guarantee shall ensure that the amount of import or export duty, and of other charges due in connection with the import or export of goods where they are to be covered by the guarantee, which is payable or may become payable does not exceed the reference amount.

That person shall inform the customs office of guarantee when the reference amount is no longer at a level sufficient to cover his operations.

Article 157

Monitoring of the reference amount by the customs authorities(Article 89(6) of the Code)

1 The monitoring of the part of the reference amount that covers the amount of import or export duty, and of other charges due in connection with the import or export of goods, which will become payable with respect to goods placed under release for free circulation shall be ensured for each customs declaration at the time of placing of goods under the procedure. Where customs declarations for release for free circulation are lodged in accordance with an authorisation referred to in Articles 166(2) or 182 of the Code, the monitoring of the relevant part of the reference amount shall be ensured on the basis of the supplementary declarations or, where applicable, on the basis of the particulars entered in the records.

2 The monitoring of the part of the reference amount that covers the amount of import or export duty, and other charges due in connection with the import or export of goods, which may become payable with respect to goods placed under the Union transit procedure shall be ensured, by means of the electronic system referred to in Article 273(1) of this Regulation, for each customs declaration at the time of placing of goods under the procedure. That monitoring shall not apply to goods placed under the Union transit procedure using the simplification referred to in Article 233(4)(e) of the Code where the customs declaration is not processed by the electronic system referred to in Article 273(1) of this Regulation.

3 The monitoring of the part of the reference amount that covers the amount of import or export duty, and other charges due in connection with the import or export of goods where they are to be covered by the guarantee, which will be incurred or may be incurred in cases other than those referred to in paragraphs 1 and 2 shall be ensured by regular and appropriate audit.

^{F1}Article 158

Level of comprehensive guarantee(Article 95(2) and (3) of the Code)

1 Under the conditions laid down in Article 84 of Delegated Regulation (EU) 2015/2446, the amount of the comprehensive guarantee referred to in Article 95(2) of the Code shall be reduced to 50 %, 30 % or 0 % of the part of the reference amount determined in accordance with Article 155(3)(b) of this Regulation.

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2 The amount of the comprehensive guarantee referred to in Article 95(3) of the Code shall be reduced to 30 % of the parts of the reference amount determined in accordance with Article 155(2) and Article 155(3)(a) of this Regulation.]

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 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.

Section 3

Provisions for the Union transit procedure and the procedure under the TIR and the ATA Conventions

Subsection 1

Union transit

Article 159

Calculation for the purpose of common transit(Article 89(2) of the Code)

For the purpose of the calculation referred to in Article 148 and in the second subparagraph of Article 155(3)(b) of this Regulation, Union goods carried in accordance with the Convention on a common transit procedure⁽¹⁾ shall be treated as non-Union goods.

Article 160

Individual guarantee in the form of vouchers(Article 92(1)(b) of the Code)

1 In the context of Union transit procedure, an individual guarantee in the form of an undertaking by a guarantor may also be provided by the guarantor by issuing vouchers to persons who intend to be the holders of the procedure.

The proof of that undertaking shall be made out using the form set out in Annex 32-02 and the vouchers shall be made out using with the form set out in Annex 32-06.

Each voucher shall cover an amount of EUR 10 000 for which the guarantor shall be liable.

The period of validity of a voucher shall be 1 year from the date of issue.

2 The guarantor shall provide the customs office of guarantee with any required details about the individual guarantee vouchers that he has issued.

3 For each voucher, the guarantor shall communicate to the person who intends to be the holder of the procedure the following information:

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- a a guarantee reference number;
- b an access code associated with the guarantee reference number.

The person who intends to be the holder of the procedure shall not modify the access code.

4 The person who intends to be the holder of the procedure shall submit at the customs office of departure a number of vouchers corresponding to the multiple of EUR 10 000 required to cover the sum of the amounts referred to in Article 148 of this Regulation.

Article 161

Revocation and cancellation of an undertaking provided in case of an individual guarantee in the form of vouchers (Articles 92(1)(b) and 94 of the Code)

The customs authority responsible for the relevant customs office of guarantee shall introduce into the electronic system referred to in Article 273(1) of this Regulation information of any revocation or cancellation of an undertaking provided in case of an individual guarantee in the form of vouchers and the date when it becomes effective.

[^{F2}From the day on which the revocation or cancellation becomes effective, no individual guarantee vouchers issued earlier may be used for placing goods under the Union transit procedure.]

Textual Amendments

- F2** Inserted by Commission Implementing Regulation (EU) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation (EU) 2015/2447 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.

Article 162

Comprehensive guarantee (Articles 89(5) and 95 of the Code)

1 In the context of Union transit procedure, the comprehensive guarantee may only be provided in the form of an undertaking by a guarantor.

2 The proof of that undertaking shall be kept by the customs office of guarantee for the period of validity of the guarantee.

3 The holder of the procedure shall not modify the access code associated with the guarantee reference number.

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Subsection 2

Procedures under the TIR and the ATA Conventions

^{F1}Article 163

Liability of guaranteeing associations for TIR operations (Articles 226(3)(b) and 227(2)(b) of the Code)

For the purposes of paragraphs 3 and 4 of Article 8 of the Customs Convention on the International Transport of Goods under cover of TIR carnets, including any subsequent amendments thereof (TIR Convention), where a TIR operation is carried out in the customs territory of the Union, any guaranteeing association established in the customs territory of the Union may become liable for the payment of the secured amount relating to the goods concerned in the TIR operation up to a limit, per TIR carnet, of EUR 100 000 or the national currency equivalent thereof.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 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.](#)

Article 164

Notification of non-discharge of a procedure to guaranteeing associations^{F1} (Articles 226(3)(b) and (c) and 227(2)(b) and (c) of the Code)]

A valid notification of non-discharge of a procedure in accordance with the TIR Convention or with the ATA Convention or with the Istanbul Convention, made by the customs authorities of one Member State to a guaranteeing association, shall constitute a notification to any other guaranteeing association of another Member State identified as liable for payment of an amount of import or export duty or other charges.

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2017/989 of 8 June 2017 correcting and amending Implementing Regulation \(EU\) 2015/2447 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.](#)

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CHAPTER 2

Recovery, payment, repayment and remission of the amount of import or export duty

Section 1

Determination of the amount of import or export duty, notification of the customs debt and entry in the accounts

Subsection 1

Article 165

Mutual assistance between customs authorities(Articles 101(1) and 102(1) of the Code)

1 Where a customs debt is incurred, the customs authorities competent for the recovery of the amount of import or export duty corresponding to the customs debt shall inform the other customs authorities involved of the following:

- a the fact that a customs debt was incurred;
- b the action taken against the debtor to recover the sums concerned.

2 The Member States shall assist each other in the recovery of the amount of import or export duty corresponding to the customs debt.

3 Without prejudice to Article 87(4) of the Code, where the customs authority of the Member State in which the goods were placed under a special procedure other than transit, or were in temporary storage, obtains, before the expiry of the time-limit referred to in Article 80 of Delegated Regulation (EU) 2015/2446, evidence that the events from which the customs debt arises or is deemed to arise have occurred in another Member State, that customs authority shall immediately and in any event within that time-limit send all the information available to the customs authority responsible for that place. The latter customs authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery. If no response is received within 90 days, the sending customs authority shall immediately proceed with the recovery.

4 Without prejudice to Article 87(4) of the Code, where the customs authority of the Member State in which it has been found that the customs debt has been incurred with respect to goods which were neither placed under a customs procedure nor under temporary storage, obtains, before the notification of the customs debt, evidence that the events from which the customs debt arises or is deemed to arise have occurred in another Member State, that customs authority shall immediately and in any event before that notification, send all the information available to the customs authority responsible for that place. The latter customs authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery. If no response is received within 90 days, the sending customs authority shall immediately proceed with the recovery.

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Article 166

Customs office of coordination relating to ATA carnets or CPD carnets(Article 226(3)(c) of the Code)

1 The customs authorities shall designate a customs office of coordination responsible for any action concerning customs debts which are incurred through non-compliance with obligations or conditions relating to ATA carnets or CPD carnets under Article 79 of the Code.

2 Each Member State shall communicate to the Commission the customs office of coordination together with its reference number. The Commission shall make this information available on its website.

Article 167

Recovery of other charges under the Union transit procedure and transit in accordance with the TIR Convention(Article 226(3)(a) and (b) of the Code)

1 Where the customs authorities who notified the customs debt and the obligation to pay other charges due in connection with the import or export of goods placed under the Union transit procedure or under the transit procedure in accordance with the TIR Convention obtain evidence regarding the place where the events giving rise to the customs debt and the obligation to pay other charges occurred, those customs authorities shall suspend the recovery procedure and immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities responsible for that place. The sending authorities shall simultaneously request confirmation of the responsibility of the receiving authorities for recovery of the other charges.

2 The receiving authorities shall acknowledge receipt of the communication and shall indicate whether they are competent for recovery of the other charges. If no response is received within 28 days, the sending authorities shall immediately resume the recovery proceedings they initiated.

3 Any pending proceedings for recovery of other charges initiated by the sending authorities shall be suspended as soon as the receiving authorities have acknowledged receipt of communication and indicated that they are competent of recovering the other charges.

As soon as the receiving authorities provide proof that they have recovered the sums in question, the sending authorities shall repay any other charges already recovered or cancel the recovery proceedings.

Article 168

Notification of recovery of duties and other charges under the Union transit procedure and transit in accordance with the TIR Convention(Article 226(3)(a) and (b) of the Code)

Where a customs debt is incurred with respect to goods placed under the Union transit procedure or under the transit procedure in accordance with the TIR Convention, the customs authorities competent for recovery shall inform the customs office of departure of the recovery of duties and other charges.

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Articles 169

Recovery of other charges for goods placed under transit in accordance with the ATA Convention or the Istanbul Convention(Article 226(3)(c) of the Code)

1 Where the customs authorities who notified the customs debt and the obligation to pay other charges for goods placed under transit in accordance with the ATA Convention/ or the Istanbul Convention obtain evidence regarding the place where the events giving rise to the customs debt and the obligation to pay other charges occurred, those customs authorities shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place. The sending authorities shall simultaneously request confirmation of the responsibility of the receiving authorities for recovery of the other charges.

2 The receiving authorities shall acknowledge receipt of the communication and shall indicate whether they are competent for recovery of the other charges. For those purposes, the receiving authorities shall use the model of discharge set out in Annex 33-05 indicating that claim proceedings have been initiated with respect to the guaranteeing association in the receiving Member State. If no response is received within 90 days, the sending authorities shall immediately resume the recovery proceedings they initiated.

3 Where the receiving authorities are competent, they shall initiate new proceedings for recovery of other charges, where appropriate after the period referred to in paragraph 2, and they shall inform the sending authorities immediately.

The receiving authorities shall where necessary collect from the guaranteeing association with which they are connected the amount of duties and other charges due at the rates applicable in the Member State where those authorities are located.

4 As soon as the receiving authorities indicate that they are competent for recovery of other charges, the sending authorities shall refund to the guaranteeing association with which they are connected any sums which that association may have deposited or provisionally paid.

5 The proceedings shall be transferred within a period of 1 year from the date of expiry of the validity of the carnet unless that payment has become definitive pursuant to Article 7(2) or (3) of the ATA Convention or Article 9(1)(b) and (c) of Annex A to the Istanbul Convention.

Article 170

Recovery of other charges for goods placed under temporary admission in accordance with the ATA Convention or the Istanbul Convention(Article 226(3)(c) of the Code)

In case of recovery of other charges for goods placed under temporary admission in accordance with the ATA Convention or the Istanbul Convention, Article 169 shall apply *mutatis mutandis*.

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Subsection 2

Notification of the customs debt and claim for payment from guaranteeing association

Article 171

Claim for payment from a guaranteeing association under the procedure of the ATA Convention and the Istanbul Convention(Article 98 of the Code)

1 Where the customs authorities establish that the customs debt has been incurred for goods covered by an ATA carnet, they shall make a claim against the guaranteeing association without delay. The coordinating customs office making the claim referred to in Article 86 of Delegated Regulation (EU) 2015/2446 shall at the same time send to the coordinating customs office in the jurisdiction of which the customs office of placement under temporary admission is situated, an information memo on the claim for payment sent to the guaranteeing association. It shall use the form set out in Annex 33-03.

2 The information memo shall be accompanied by a copy of the non-discharged voucher, if the coordinating customs office has it in its possession. The information memo may be used whenever this is deemed necessary.

3 The taxation form as referred to in Article 86 of Delegated Regulation (EU) 2015/2446 may be sent later than the claim to the guaranteeing association is made, though not more than 3 months from the claim and in any event not more than 6 months from the date on which the customs authorities initiate the recovery proceedings. The taxation form is set out in Annex 33-04.

Section 2

Repayment and remission

Article 172

Application for repayment or remission(Article 22(1) of the Code)

Applications for repayment or remission shall be submitted by the person who has paid or is liable to pay the amount of import or export duty, or by any person who has succeeded him in his rights and obligations.

Article 173

Presentation of goods as a condition for repayment or remission(Article 116(1) of the Code)

Repayment or remission shall be subject to the presentation of the goods. Where the goods cannot be presented to the customs authorities, the customs authority competent to take the decision shall grant repayment or remission only where it has evidence showing that the goods in question are the goods in respect of which repayment or remission has been requested.

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Article 174

Restriction on the transfer of goods(Article 116(1) of the Code)

Without prejudice to Article 176(4) of this Regulation and until a decision has been taken on an application for repayment or remission, the goods in respect of which repayment or remission has been requested shall not be transferred to a location other than that specified in the application unless the applicant notifies in advance the customs authority referred to in Article 92(1) of Delegated Regulation (EU) 2015/2446, which shall inform the customs authority competent to take the decision.

Article 175

Mutual assistance between the customs authorities(Articles 22 and 116(1) of the Code)

1 Where for the purposes of repayment or remission supplementary information must be obtained from the customs authority of a Member State other than that in which the customs debt has been notified or where the goods must be examined by that authority in order to ensure that the conditions for repayment or remission are fulfilled, the customs authority competent to take the decision shall request the assistance of the customs authority of the Member State where the goods are located, specifying the nature of the information to be obtained or the checks to be carried out.

The request for information shall be accompanied by the particulars of the application and all documents necessary to enable the customs authority of the Member State where the goods are located to obtain the information or carry out the checks requested.

2 Where the customs authority competent to take the decision sends the request referred to in paragraph 1 by means other than electronic data-processing techniques in accordance with Article 93 of Delegated Regulation (EU) 2015/2446, it shall send to the customs authority of the Member State where the goods are located two copies of the request made out in writing using the form set out in Annex 33-06.

3 The customs authority of the Member State where the goods are located shall comply promptly with the request referred to in paragraph 1.

The customs authority of the Member State where the goods are located shall obtain the information or carry out the checks requested by the customs authority competent to take the decision, within 30 days of the date of receipt of the request. It shall enter the results obtained in the relevant part of the original of the request referred to in paragraph 1 and shall return that document to the customs authority competent to take the decision together with all the documents referred to in the second subparagraph of paragraph 1.

Where the customs authority of the Member State where the goods are located is unable to obtain the information or carry out the checks requested within the period laid down in the second subparagraph, it shall return the request, duly annotated, within 30 days of the date of receipt of the request.

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Article 176

Completion of customs formalities(Article 116(1) of the Code)

1 Where repayment or remission is subject to the completion of customs formalities, the holder of the decision for repayment or remission shall inform the monitoring customs office that he has completed those formalities. Where the decision specifies that the goods may be exported or placed under a special procedure, and the debtor avails himself of that opportunity, the monitoring customs office shall be the customs office where the goods are placed under that procedure.

2 The monitoring customs office shall notify the customs authority competent to take the decision of the completion of the customs formalities to which the repayment or remission is subject by means of a reply referred to in Article 95 of Delegated Regulation (EU) 2015/2446 using the form set out in Annex 33-07 of this Regulation.

3 Where the customs authority competent to take the decision has decided that repayment or remission is justified, the amount of duty shall be repaid or remitted only after that customs authority has received the information referred to in paragraph 2.

4 The customs authority competent to take the decision may authorise completion of the customs formalities to which any repayment or remission may be subject, before it takes a decision. Such authorisation shall be without prejudice to that decision. In these cases, paragraphs 1 to 3 shall be applicable *mutatis mutandis*.

5 For the purposes of this article, monitoring customs office shall mean the customs office which ensures, where appropriate, that the formalities or requirements to which repayment or remission of the amount of import and export duty is subject, are fulfilled.

Article 177

Formalities related to the decision on repayment or remission(Article 116(2) of the Code)

1 When taking a decision on repayment or remission of the import or export duties subject to the prior completion of certain customs formalities, the customs authority shall set a time-limit, which shall not exceed 60 days from the date of the notification of that decision, for completion of those customs formalities.

2 Failure to observe the time-limit referred to in paragraph 1 shall result in loss of entitlement to repayment or remission except where person concerned proves that he was prevented from meeting that time-limit due to unforeseeable circumstances or *force majeure*.

Article 178

Parts or components of a single article(Article 116(1) of the Code)

Where repayment or remission is subject to destruction, abandonment to the State or placement under a special procedure or the export procedure of goods, but the corresponding formalities are completed only for one or more parts or components of those goods, the amount to be repaid or remitted shall be the difference between the amount of import or export duty on the goods and the amount of import or export duty which would have been applicable on the remainder of the goods if they had been placed

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in an unaltered state under a customs procedure involving the incurrence of a customs debt, on the date on which the goods were so placed.

Article 179

Waste and scrap(Article 116(1) of the Code)

Where destruction of goods authorised by the customs authority competent to take the decision produces waste or scrap, such waste or scrap shall be deemed to be non-Union goods once a decision granting repayment or remission has been taken.

Article 180

Export or destruction without customs supervision(Article 116(1) of the Code)

1 In cases covered by the second subparagraph of Article 116(1), Article 118 or in Article 120 of the Code, where export or destruction took place without customs supervision, repayment or remission on the basis of Article 120 of the Code shall be conditional on the following:

- a the applicant submitting to the customs authority competent to take the decision evidence needed to establish whether the goods in respect of which repayment or remission is requested fulfil one of the following conditions:
 - (a) the goods have been exported from the customs territory of the Union;
 - (b) the goods have been destroyed under the supervision of authorities or persons authorised by those authorities to certify such destruction;
- b the applicant returning to the customs authority competent to take the decision any document certifying or containing information confirming the customs status of Union goods of the goods in question, under cover of which the said goods may have left the customs territory of the Union, or the presentation of whatever evidence the said authority considers necessary to satisfy itself that the document in question cannot be used subsequently in connection with goods brought into the customs territory of the Union.

2 The evidence establishing that the goods in respect of which repayment or remission is requested have been exported from the customs territory of the Union shall consist of the following documents:

- a the certification of exit referred to in Article 334 of this Regulation;
- b the original or a certified copy of the customs declaration for the procedure involving the incurrence of the customs debt;
- c where necessary, commercial or administrative documents containing a full description of the goods which were presented with the customs declaration for the said procedure or with the customs declaration for export from the customs territory of the Union or with the customs declaration made for the goods in the third country of destination.

3 The evidence establishing that the goods in respect of which repayment or remission is requested have been destroyed under the supervision of authorities or persons authorised to certify officially such destruction shall consist of either of the following documents:

- a a report or declaration of destruction drawn up by the authorities under whose supervision the goods were destroyed, or a certified copy thereof;
- b a certificate drawn up by the person authorised to certify destruction, accompanied by evidence of his authority.

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Those documents shall contain a full description of the destroyed goods to establish, by means of comparison with the particulars given in the customs declaration for a customs procedure involving the incurrance of the customs debt and the supporting documents, that the destroyed goods are those which had been placed under the said procedure.

4 Where the evidence referred to in paragraphs 2 and 3 is insufficient for the customs authority to take a decision on the case submitted to it, or where certain evidence is not available, such evidence may be supplemented or replaced by any other documents considered necessary by the said authority.

Article 181

Information to be provided to the Commission(Article 121(4) of the Code)

1 Each Member State shall communicate to the Commission a list of the cases where repayment or remission has been granted on the basis of Article 119 or Article 120 of the Code and where the amount repaid or remitted to a certain debtor with respect to one or more import or export operations but as a result of a single error or special situation is more than EUR 50 000, except cases referred to in Article 116(3) of the Code.

2 The communication shall be made during the first and third quarters of each year for all cases in which it was decided to repay or remit duties during the preceding half-year.

3 Where a Member State has not taken any decision on cases referred to in paragraph 1 during the half-year in question, it shall send the Commission a communication with the entry 'Not applicable'.

4 Each Member State shall hold at the disposal of the Commission a list of the cases where repayment or remission has been granted on the basis of Article 119 or Article 120 of the Code and where the amount repaid or remitted is equal to or less than EUR 50 000.

5 For each of the cases referred to in this Article, the following information shall be provided:

- a the reference number of the customs declaration or of the document notifying the debt;
- b the date of the customs declaration or of the document notifying the debt;
- c the type of the decision;
- d the legal basis for the decision;
- e the amount and currency;
- f the case particulars (including a brief explanation as to why the customs authorities consider the conditions for remission/repayment of the relevant legal basis fulfilled).

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(1) [OJ L 226, 13.8.1987, p. 2.](#)

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