

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 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,

---

*Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, Section 1 is up to date with all changes known to be in force on or before 02 October 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) View outstanding changes*

---

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.

#### *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.

---

**Changes to legislation:** Commission Implementing Regulation (EU) 2015/2447, Section 1 is up to date with all changes known to be in force on or before 02 October 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) View outstanding changes

---

### 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.

### 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.

---

**Changes to legislation:** Commission Implementing Regulation (EU) 2015/2447, Section 1 is up to date with all changes known to be in force on or before 02 October 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) [View outstanding changes](#)

---

### *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*.

### *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.

**Changes to legislation:**

Commission Implementing Regulation (EU) 2015/2447, Section 1 is up to date with all changes known to be in force on or before 02 October 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Recital 61 replacement by [EUR 2017/989](#) Regulation