

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 IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

^{F1} Article 182

Electronic system relating to entry summary declarations (Article 16 of the Code)

- 1 An electronic system set up pursuant to Article 16(1) of the Code shall be used for:
- a submitting, processing and storing the particulars of the entry summary declarations and other information relating to those declarations, relating to customs risk analysis for security and safety purposes, including the support of aviation security, and relating to the measures that must be taken based on the results of that analysis;
 - b exchanging information concerning the particulars of the entry summary declaration and results of risk analysis of entry summary declarations, concerning other information necessary to perform that risk analysis, and concerning measures undertaken on the basis of risk analysis, including recommendations on places of control and the results of those controls;
 - c exchanging information for monitoring and evaluating the implementation of the common safety and security risk criteria and standards and of the control measures and priority control areas referred to in Article 46(3) of the Code.

The development and release dates of the sequenced deployment of the system are set out in the project UCC Import Control System 2 (ICS2) in the Annex to Commission Implementing Decision (EU) 2019/2151 ⁽¹⁾.

1a Economic operators shall use an EU harmonised trader interface, designed by the Commission and the Member States in agreement with each other, for submissions, requests for amendments, requests for invalidations, processing and storage of the particulars of entry summary declarations and for the exchange of related information with the customs authorities.

^{F2} 2

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2020/893 of 29 June 2020 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.](#)

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, CHAPTER 1 is up to date with all changes known to be in force on or before 23 May 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

F2 Words in Art. 182 revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), 5(2); 2020 c. 1, Sch. 5 para. 1(1)

F3 Article 183

Lodging of an entry summary declaration (Article 127(4), (5) and (6) of the Code)

Textual Amendments

F3 Art. 183 revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), 5(2); 2020 c. 1, Sch. 5 para. 1(1)

F4 Article 184

Obligations to inform relating to the provision of particulars of the entry summary declaration by persons other than the carrier (Article 127(6) of the Code)

Textual Amendments

F4 Art. 184 revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), 5(2); 2020 c. 1, Sch. 5 para. 1(1)

Article 185

Registration of the entry summary declaration (Article 127(1) of the Code)

1 The customs authorities shall register the entry summary declaration upon its receipt and shall immediately notify the declarant or his/her representative of its registration and shall communicate a MRN of the entry summary declaration and the date of registration to that person.

F5 2

3 The customs authorities shall immediately notify the carrier of the registration, provided that the carrier has requested to be notified and has access to the electronic systems referred to in Article 182 of this Regulation, in any of the following cases:

a where the entry summary declaration is lodged by a person referred to in the second subparagraph of Article 127(4) of the Code;

F6 b

F5 4]

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Textual Amendments

- F1 Substituted by Commission Implementing Regulation (EU) 2020/893 of 29 June 2020 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.
F5 Art. 185(2)(4) revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), 5(2); 2020 c. 1, Sch. 5 para. 1(1)
F6 Art. 185(3)(b) revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), 5(2); 2020 c. 1, Sch. 5 para. 1(1)

F7 Article 186

Risk analysis and controls relating to the entry summary declarations (Articles 46(3) and (5), 47(2) and 128 of the Code)

Textual Amendments

- F7 Art. 186 revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), 5(2); 2020 c. 1, Sch. 5 para. 1(1)

F1 Article 187

Transitional rules for risk analysis (Article 128 of the Code)

F8 1]

2 Risk analysis shall be carried out before the arrival of the goods at the customs office of first entry provided that the entry summary declaration has been lodged within the time-limits laid down in Articles 105 to 109 of Delegated Regulation (EU) 2015/2446 unless a risk is identified.

3 In case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, the customs authorities shall complete the risk analysis within 24 hours of the receipt of the entry summary declaration. Where that analysis provides reasonable grounds for the customs authorities to consider that the entry of the goods into the customs territory of the Union would pose such a serious threat to security and safety that immediate action is required, the customs authorities shall notify the person who lodged the entry summary declaration, and, where that person is different from the carrier, inform the carrier provided that the carrier has access to the electronic system referred to in Article 182 of this Regulation, that the goods are not to be loaded. That notification shall be made and that information shall be provided immediately after the detection of the relevant risk and within 24 hours of receipt of the entry summary declaration.

4 Where a vessel or aircraft is to call at more than one port or airport in the customs territory of the Union, provided that it moves between those ports without calling at any port or airport outside the customs territory of the Union the following applies:

[F9a for all the goods carried by the vessel or aircraft concerned, an entry summary declaration shall be lodged at the first [F10United Kingdom] port or airport. The customs

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authorities at that port or airport shall carry out the risk analysis for security and safety purposes for all the goods carried by the vessel or aircraft concerned. Additional risk analyses may be carried out for those goods at the port or airport at which they are discharged;]

- b in the case of consignments identified as posing a threat of such a serious nature that immediate intervention is required, the customs office of the first port or airport of entry in the [F11United Kingdom] shall take prohibitive action, and, in any case, pass on the results of the risk analysis to the subsequent ports or airports; and
- c at subsequent ports or airports in the customs territory of the Union, Article 145 of the Code shall apply for goods presented to customs at that port or airport.

[F15 Where goods for which the obligation to lodge an entry summary declaration is waived in accordance with points (c) to (k), (m) and (n) of Article 104(1) and Article 104(2) to (4) of Delegated Regulation (EU) 2015/2446 are brought into the customs territory of the Union, the risk analysis shall be carried out upon presentation of the goods, where available, on the basis of the temporary storage declaration or the customs declaration covering those goods.]

[F126 Goods presented to customs may be released for a customs procedure or re-exported as soon as the risk analysis has been carried out and the results of the risk analysis and, where required, the measures taken, allow such a release.

7 Risk analysis shall also be carried out if the particulars of the entry summary declaration are amended in accordance with Article 129 of the Code. In that case, without prejudice to the time-limit laid down in paragraph 3 of this Article for containerised cargo brought by sea, the risk analysis shall be completed immediately upon receipt of the particulars unless a risk is identified or an additional risk analysis needs to be carried out.]

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2020/893 of 29 June 2020 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.
- F8** Art. 187(1) revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **5(2)**; 2020 c. 1, Sch. 5 para. 1(1)
- F9** 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.
- F10** Words in Art. 187(4)(a) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **5(3)(g)**; 2020 c. 1, Sch. 5 para. 1(1)
- F11** Words in Art. 187(4)(b) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **5(3)(g)**; 2020 c. 1, Sch. 5 para. 1(1)
- F12** Inserted by Commission Implementing Regulation (EU) 2020/893 of 29 June 2020 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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[^{F1} Article 188

Amendment and invalidation of an entry summary declaration (Article 129(1) of the Code)

^{F13} 1

2 The customs authorities shall immediately notify the person who lodged the request for amendment or invalidation of their decision to register it or reject it.

Where the amendments to or invalidation of the particulars of the entry summary declaration are lodged by a person different from the carrier, the customs authorities shall also notify the carrier, provided that the carrier has requested to be notified and has access to the electronic system referred to in Article 182(1).

^{F13} 3]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2020/893 of 29 June 2020 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.](#)
- F13** Art. 188(1)(3) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **5(2)**; 2020 c. 1, **Sch. 5 para. 1(1)**

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- (1) [^{F1}Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 325, 16.12.2019, p. 168).]

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Textual Amendments

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Changes and effects yet to be applied to :

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