

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 V

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A
CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS**

CHAPTER 1

Customs status of goods

Section 2

Proof of customs status of Union goods

Subsection 1

General provisions

Article 199

Means of proof of the customs status of Union goods(Article 153(2) of the Code)

1 Any of the following means, as applicable, shall be used to prove that the goods have the customs status of Union goods:

- a the transit declaration data of goods placed under internal transit. In that case Article 119(3) of Delegated Regulation (EU) 2015/2446 does not apply;
- b T2L or T2LF data referred to in Article 205 of this Regulation;
- c the customs goods manifest referred to in Article 206 of this Regulation;
- d the invoice or transport document referred to in Article 211 of this Regulation;
- e the fishing logbook, landing declaration, transshipment declaration and vessel monitoring system data, as appropriate, referred to in Article 213 of this Regulation;
- f a means of proof referred to in Articles 207 to 210 of this Regulation;
- g the excise declaration data referred to in Article 34 of Council Directive 2008/118/EC⁽¹⁾;
- h the label referred to in Article 290 of this Regulation.

2 By derogation from paragraph 1 of this Article, until the date of deployment of the UCC Proof of Union Status system referred to in the Annex to the Implementing Decision 2014/255/EU, the proof of the customs status of Union goods may be provided in the form of the shipping company's manifest relating to those goods.

3 By derogation from paragraph 1(d) of this Article, until the date of deployment of the UCC Proof of Union Status system referred to in the Annex to the Implementing Decision

2014/255/EU, the proof of the customs status of Union goods may be provided in the form of an invoice or transport document relating to goods the value of which exceeds EUR 15 000.

4 Where the means of proof referred to in paragraph 1 is used for goods with the customs status of Union goods with a packaging not having the customs status of Union goods, that means of proof shall include the following indication:

N packaging — [code 98200]

5 Where the means of proof referred to in paragraph 1(b), (c) and (d) is issued retrospectively, it shall include the following indication:

Issued retrospectively — [code 98201]

6 The means of proof referred to in paragraph 1 shall not be used in respect of goods for which the export formalities have been completed or which have been placed under the outward processing procedure.

Article 200

Endorsement, registration and use of certain means of proof of the customs status of Union goods(Article 153(2) of the Code)

1 The competent customs office shall endorse and register the means of proof of the customs status of Union goods referred to in Article 199(1)(b) and (c) of this Regulation, except for cases referred to in Article 128(1) of Delegated Regulation (EU) 2015/2446, and communicate the MRN of those means of proof to the person concerned.

2 A document confirming the registration of the means of proof referred to in paragraph 1 shall be made available at the request of the person concerned by the competent customs office. It shall be provided using the form set out in Annex 51-01.

3 The means of proof referred to in paragraph 1 shall be presented to the competent customs office where the goods are presented after re-entering the customs territory of the Union, by indicating its MRN.

4 That competent customs office shall monitor the use of the means of proof referred to in paragraph 1 with a view to ensure in particular that the means of proof is not used for goods other than those for which it is issued.

Article 201

Endorsement of an invoice(Article 153(2) of the Code)

Until the date of deployment of the UCC Proof of Union Status system referred to in the Annex to Implementing Decision 2014/255/EU, where the total value of the Union goods exceeds EUR 15 000 the invoice or transport document referred to in Article 199(3) of this Regulation, duly completed and signed by the person concerned, shall be endorsed by the competent customs office.

Article 202

Endorsement of T2L or T2LF documents(Article 153(2) of the Code)

Until the date of deployment of the UCC Proof of Union Status system referred to in the Annex to Implementing Decision 2014/255/EU, where Member States have provided that means other than electronic data processing techniques may be used, the competent customs office shall endorse the T2L or T2LF documents and, where necessary, any continuation sheets or loading lists used.

Article 203

Endorsement of the shipping company's manifest(Article 153(2) of the Code)

Until the date of deployment of the UCC Proof of Union Status system referred to in the Annex to Implementing Decision 2014/255/EU, at the request of the shipping company, the manifest it has duly completed and signed shall be endorsed by the competent customs office.

Article 204

Authorisation 'day-after' manifest(Article 153(2) of the Code)

Until the date of deployment of the UCC Proof of Union Status system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities may authorise the manifest referred to in Article 199(2) serving to demonstrate the customs status of Union goods to be drawn up the day after the departure of the vessel, at the latest. However, the manifest shall always be drawn up before the arrival of the vessel at the port of destination.

Article 205

Proof of the customs status of Union goods in the form of T2L or T2LF data(Article 153(2) of the Code)

1 Where the MRN is indicated to prove the customs status as Union goods, the T2L or T2LF data serving as the basis for the MRN may only be used for the first presentation of the goods.

Where the T2L or T2LF is used only for a part of the goods upon their first presentation, a new proof shall be established for the remaining part of the goods in accordance with Article 200 of this Regulation and Article 123 of Delegated Regulation (EU) 2015/2446.

2 Travellers, other than economic operators, shall lodge their requests for endorsement of a T2L or T2LF using the form set out in Annex 51-01.

Article 206

Proof of the customs status of Union goods in the form of a customs goods manifest(Article 153(2) of the Code)

1 Each customs goods manifest shall be attributed one MRN.

Such a manifest may only be attributed a MRN where it covers goods having the customs status of Union goods loaded on the vessel in a Union port.

2 Customs authorities may accept that commercial, port or transport information systems are used for submission of the request for endorsement and registration of the customs goods manifest and for its presentation at the competent customs office, provided that such systems contain all the information required for such manifest.

Article 207

Proof of the customs status of Union goods in TIR or ATA carnets or forms 302(Article 153(2) of the Code)

1 In accordance with Article 127 of Delegated Regulation (EU) 2015/2446, Union goods shall be identified in the TIR or ATA carnet or in the form 302 by the code 'T2L' or 'T2LF'. The holder of the procedure may include one of those codes, as appropriate, accompanied by his signature in the relevant documents in the space reserved for the description of goods before presenting it to the customs office of departure for authentication. The appropriate code 'T2L' or 'T2LF' shall be authenticated with the stamp of the customs office of departure accompanied by the signature of the competent official.

In case of an electronic form 302 the holder of the procedure may also include one of these codes in the form 302 data. In that case, the authentication by the office of departure shall be done in electronic form.

2 When the TIR carnet, the ATA carnet or the form 302 covers both Union goods and non-Union goods, they shall be listed separately and the code 'T2L' or 'T2LF', as appropriate, shall be entered in such a way that it clearly relates only to Union goods.

Article 208

Proof of the customs status of Union goods for motorised road vehicles(Article 153(2) of the Code)

1 In case of motorised road vehicles registered in a Member State which have temporarily left and re-entered the customs territory of the Union the customs status of Union goods shall be considered proven where they are accompanied by their registration plates and registration documents and the registration particulars shown on those plates and documents unambiguously indicate that registration.

2 Where the customs status of Union goods cannot be considered proven in accordance with paragraph 1, the proof of the customs status of Union goods shall be provided by one of the other means listed in Article 199 of this Regulation.

Article 209

Proof of the customs status of Union goods for packaging(Article 153(2) of the Code)

1 In case of packaging, pallets and other similar equipment, excluding containers, belonging to a person established in the customs territory of the Union which are used for the transport of goods that have temporarily left and re-entered the customs territory of the Union, the customs status of Union goods shall be considered proven where the packaging, pallets and other similar equipment can be identified as belonging to that person, they are declared as having the customs status of Union goods and there is no doubt as to the veracity of the declaration.

2 Where the customs status of Union goods cannot be considered proven in accordance with paragraph 1, the proof of the customs status of Union goods shall be provided by one of the other means listed in Article 199 of this Regulation.

Article 210

Proof of the customs status of Union goods for goods in baggage carried by a passenger(Article 153(2) of the Code)

In case of goods in baggage carried by a passenger which are not intended for commercial use and have temporarily left and re-entered the customs territory of the Union the customs status of Union goods shall be considered to be proven where the passenger declares that they have the customs status of Union goods and there is no doubt as to the veracity of the declaration.

Article 211

Proof of the customs status of Union goods for goods the value of which does not exceed EUR 15 000(Article 153(2) of the Code)

In case of goods having the customs status of Union goods the value of which does not exceed EUR 15 000, the customs status of Union goods may be proven by the production of the invoice or transport document relating to those goods provided that it relates only to goods having the customs status of Union goods.

Article 212

Verification of means of proof and administrative assistance(Article 153(2) of the Code)

The customs authorities of the Member States shall assist one another in checking the authenticity and accuracy of the means of proof referred to in Article 199 of this Regulation and in verifying that the information and documents provided in accordance with the provisions of this Title and Articles 123 to 133 of Delegated Regulation (EU) 2015/2446 are correct and that the procedures used to prove the customs status of Union goods have been correctly applied.

*Subsection 2****Specific provisions concerning products of sea-fishing and goods obtained from such products****Article 213***Proof of the customs status of Union goods for products of sea-fishing and goods obtained from such products(Article 153(2) of the Code)**

Where products and goods referred to in Article 119(1)(d) and (e) of Delegated Regulation (EU) 2015/2446 are brought into the customs territory of the Union in accordance with Article 129 of that Delegated Regulation, the customs status of Union goods shall be proven by the production of a fishing logbook, a landing declaration, transshipment declaration and vessel monitoring system data, as appropriate, as required in accordance with Council Regulation (EC) No 1224/2009⁽²⁾.

However, the customs authority which is responsible for the Union port of unloading to which those products and goods are directly transported by the Union fishing vessel which caught the products and, where applicable, processed them, may consider the customs status of Union goods to be proven in either of the following cases:

- (a) there is no doubt about the status of those products and/or goods;
- (b) the fishing vessel has an overall length of less than 10 metres.

*Article 214***Products of sea-fishing and goods obtained from such products transhipped and transported through a country or territory which is not part of the customs territory of the Union(Article 153(2) of the Code)**

1 Where, before arriving to the customs territory of the Union, the products or goods referred to in Article 119(1)(d) and (e) of Delegated Regulation (EU) 2015/2446 have been transhipped and transported through a country or territory which is not part of the customs territory of the Union, a certification by the customs authority of that country that the products or goods were under customs supervision while in that country and have undergone no handling other than that necessary for their preservation shall be presented for those products and goods on their entry into the customs territory of the Union.

2 The certification for products and goods transhipped and transported through a third country shall be made on a printout of the fishing logbook referred to in Article 133 of Delegated Regulation (EU) 2015/2446, accompanied by a printout of the transshipment declaration, as appropriate.

*Article 215***Proof of the customs status of Union goods for products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union(Article 153(2) of the Code)**

The proof of the customs status of Union goods for products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs

territory of the Union shall be provided by means of the fishing logbook or any other means referred to in Article 199 of this Regulation.

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

- (1) Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ([OJ L 9, 14.1.2009, p. 12](#)).
- (2) Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 ([OJ L 343, 22.12.2009, p. 1](#)).