

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 3

*Verification and release of goods*

*Section 1*

**Verification**

*Article 238*

**Place and time of examination of the goods(Article 189 of the Code)**

Where the competent customs office has decided to examine the goods in accordance with Article 188(c) of the Code or take samples in accordance with Article 188(d) of the Code, it shall designate the time and place for that purpose and shall inform the declarant thereof.

At the request of the declarant, the competent customs office may designate a place other than the customs premises or a time outside the official opening hours of that customs office.

*Article 239*

**Examination of the goods(Articles 189 and 190 of the Code)**

1 Where the customs office decides to examine only part of the goods, it shall inform the declarant of the items which they wish to examine.

2 Where the declarant refuses to be present at the examination of the goods or fails to provide the necessary assistance as required by the customs authorities, they shall set a time-limit for his presence or assistance.

Where the declarant has not complied with the requirements of the customs authorities on expiry of the time-limit, the customs authorities shall proceed with the examination of the goods, at the declarant's risk and expense. Where necessary, the customs authorities may call on the services of an expert designated in accordance with the law of the Member State concerned in so far as no provisions exist in Union law.

---

**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 03 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) View outstanding changes

---

#### Article 240

##### **Taking of samples(Articles 189 and 190 of the Code)**

1 Where the customs office decides to take samples of the goods, it shall inform the declarant thereof.

2 Where the declarant refuses to be present when the samples are taken or fails to provide the necessary assistance as required by the customs authorities, they shall set a time-limit for his presence or assistance.

Where the declarant has not complied with the requirements of the customs authorities on expiry of the time-limit, the customs authorities shall proceed with the taking of samples, at the declarant's risk and expense.

3 Samples shall be taken by the customs authorities themselves. However, they may require samples to be taken by the declarant or call on an expert to take the samples, under their supervision. The expert shall be designated in accordance with the law of the Member State concerned in so far as no provisions exist in Union law.

4 The quantities taken as samples shall not exceed what is needed for analysis or more detailed examination, including possible subsequent analysis.

5 The quantities taken as samples shall not be deducted from the quantity declared.

6 Where an export or outward processing declaration is concerned, the declarant may replace the quantities of goods taken as samples by identical goods, in order to make up the consignment.

#### Article 241

##### **Examination of samples(Articles 189 and 190 of the Code)**

1 Where the examination of samples of the same goods leads to different results requiring different customs treatment, further samples shall be taken, where possible.

2 Where the results of the examination of the further samples confirm the different results, the goods shall be deemed to consist of different goods in quantities corresponding to the results of the examination. The same shall apply where it is not possible to take further samples.

#### Article 242

##### **Return or disposal of samples taken(Articles 189 and 190 of the Code)**

1 The samples taken shall be returned to the declarant at his request, except in the following cases:

- a where the samples have been destroyed by the analysis or the examination;
- b where the samples need to be kept by the customs authorities for the purposes of either of the following:
  - (i) further examination;
  - (ii) appeal or court 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 03 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) View outstanding changes

---

2 Where the declarant does not make a request for the samples to be returned, the customs authorities may require the declarant to remove any samples that remain or dispose of them in accordance with Article 198(1)(c) of the Code.

#### Article 243

### Results of the verification of the customs declaration and of the examination of the goods(Article 191 of the Code)

1 Where the customs authorities verify the accuracy of the particulars contained in a customs declaration, they shall record the fact that a verification has been carried out and the results of that verification.

Where only part of the goods has been examined, the goods examined shall be recorded.

Where the declarant was absent, his absence shall be recorded.

2 The customs authorities shall inform the declarant of the results of the verification.

3 Where the results of the verification of the customs declaration are not in accordance with the particulars given in the declaration, the customs authorities shall establish and record which particulars are to be taken into account for the purposes of the following:

- a calculating the amount of import or export duty and other charges on the goods;
- b calculating any refunds or other amounts or financial advantages provided for on export under the common agricultural policy;
- c applying any other provisions governing the customs procedure under which the goods are placed.

4 Where the declared non-preferential origin is found to be incorrect, the origin to be taken into account for the purpose of paragraph 3(a) shall be established on the basis of the evidence presented by the declarant or, where this is not sufficient or satisfactory, on the basis of any available information.

#### Article 244

### Provision of a guarantee(Article 191 of the Code)

Where the customs authorities consider that the verification of the customs declaration may result in a higher amount of import or export duty or other charges to become payable than that resulting from the particulars of the customs declaration, the release of the goods shall be conditional upon the provision of a guarantee sufficient to cover the difference between the amount according to the particulars of the customs declaration and the amount which may finally be payable.

However, the declarant may request the immediate notification of the customs debt to which the goods may ultimately be liable instead of lodging this guarantee.

#### Modifications etc. (not altering text)

- C1 [Art. 244](#) modified (1.8.2021) by the [Value Added Tax Regulations 1995 \(S.I. 1995/2518\)](#), [reg. 133AI](#) (as inserted by [S.I. 2021/715](#), [regs. 1, 43](#))

---

**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 03 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) View outstanding changes

---

### Article 245

#### **Release of the goods after verification(Articles 191 and 194(1) of the Code)**

1 Where, on the basis of the verification of the customs declaration, the customs authorities determine an amount of import or export duty different from the amount which results from the particulars in the declaration, Article 195(1) of the Code shall apply as regards the amount thus assessed.

2 Where the customs authorities have doubts about whether or not a prohibition or restriction applies and this cannot be resolved until the results of the checks carried out by the customs authorities are available, the goods in question shall not be released.

**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 03 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.

[View outstanding changes](#)

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

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