

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 I

Customs status of goods

Article 194

Electronic system relating to the proof of the customs status of Union goods(Article 16(1) of the Code)

For the exchange and storage of information relating to the proof of the customs status of Union goods, provided for in Article 199(1)(b) and (c) of this Regulation, an electronic system set up pursuant to Article 16(1) of the Code shall be used. An EU harmonised trader interface designed by the Commission and the Member States in agreement with each other shall be used for the exchange of information relating to the proof of the customs status of Union goods.

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

Section I

Regular shipping service

Article 195

Consultation of the Member States concerned by the regular shipping service(Article 22 of the Code)

Before granting an authorisation referred to in Article 120 of Delegated Regulation (EU) 2015/2446, after having examined whether the conditions laid down in Article 120(2) of that Delegated Regulation for the authorisation are met, the customs authority competent to take the decision shall consult the customs authorities of the Member States concerned by the regular shipping service for the purpose of Article 119(2)(b) of that Delegated Regulation as well as the customs authorities of any other Member States for which the applicant declares to have plans for future regular shipping services, on the fulfilment of the condition of Article 120(2)(b) of that Delegated Regulation.

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The time-limit for the consultation shall be 15 days from the date of communication by the customs authority competent to take the decision of the conditions and criteria which need to be examined by the consulted customs authorities.

Article 196

Registration of vessels and ports(Article 22 of the Code)

By way of derogation from the time-limit laid down in the first paragraph of Article 10 of this Regulation, a customs authority shall make the information communicated to it in accordance with Article 121(1) of Delegated Regulation (EU) 2015/2446 available through the system referred to in Article 10 within 1 working day of the communication of that information.

Until the date of deployment of the UCC Customs Decision system referred to in the Annex to the Implementing Decision 2014/255/EU, the information referred to in the first paragraph is to be made available through the electronic regular shipping services information and communication system.

That information shall be accessible to the customs authorities concerned by the authorised regular shipping service.

Article 197

Unforeseen circumstances during the transport by regular shipping services(Article 155(2) of the Code)

Where a vessel registered to a regular shipping service, as a result of unforeseen circumstances, tranships goods at sea, calls at or loads or unloads goods in a port outside the customs territory of the Union, in a port that is not part of the regular shipping service or in a free zone of a Union port, the shipping company shall inform the customs authorities of the subsequent Union ports of call, including those along the scheduled route of that vessel, without delay.

The date the vessel resumes its operation in the regular shipping service shall be communicated to those customs authorities in advance.

Article 198

Verification of conditions for regular shipping services(Article 153 of the Code)

1 The customs authorities of the Member States may require evidence from the shipping company that the provisions of Articles 120(2)(c) and (d) and (3) and 121(1) and (3) of Delegated Regulation (EU) 2015/2446 and of Article 197 of this Regulation have been observed.

2 Where a customs authority establishes that the provisions referred to in paragraph 1 have not been observed by the shipping company, the authority shall immediately inform the customs authorities of the other Member States in which the regular shipping service is operated, using the system referred to in Article 10 of this Regulation. Those authorities shall take the measures required.

Until the UCC Customs Decision system referred to in the Annex to the Implementing Decision 2014/255/EU is deployed, the electronic regular shipping services information

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and communication system shall be used instead of the system referred to in Article 10 of this Regulation.

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;
- [^{F1}g the excise declaration data referred to in Articles 21, 26 and 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]

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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.

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 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

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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

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goods manifest and for its presentation at the competent customs office, provided that such systems contain all the information required for such manifest.

F²Article 207

Proof of the customs status of Union goods in TIR or ATA carnets or forms 302(Article 6(3) and 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 NATO form 302 or in the EU 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 NATO form 302 or an electronic EU 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, the NATO form 302 or the EU 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.]

Textual Amendments

- F2** 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.](#)

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.

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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.

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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.

[^{F1}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 points (d) and (e) of Article 119(1) 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 or territory that the products or goods were under customs supervision while in that country or territory 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 required in accordance with paragraph 1 shall be made out 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.

^[F33] The certification required in accordance with paragraph 1 may be provided by any relevant forms or documents other than on a printout of a fishing logbook including a reference to that fishing logbook.]]

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

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certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

F3 Inserted by Commission Implementing Regulation (EU) 2019/1394 of 10 September 2019 amending and correcting Implementing Regulation (EU) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union.

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.

CHAPTER 2

Placing goods under a customs procedure

Section 1

General provisions

Article 216

Electronic system relating to placing goods under a customs procedure(Article 16(1) of the Code)

For the processing and exchange of information relating to the placing of goods under a customs procedure, electronic systems set up pursuant to Article 16(1) of the Code shall be used.

The first paragraph of this Article shall be applicable from the respective dates of the upgrading of the national import Systems, the deployment of the UCC Special Procedures and UCC AES referred to in the Annex to Implementing Decision 2014/255/EU.

Article 217

Issuing of receipt for oral declarations(Article 158(2) of the Code)

Where a customs declaration is made orally in accordance with Articles 135 or 137 of Delegated Regulation (EU) 2015/2446 for goods which are subject to import or export duty or other charges, the customs authorities shall issue a receipt to the person concerned against payment of the amount due for that duty or those charges.

The receipt shall include at least the following information:

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- (a) a description of the goods which is sufficiently precise to enable the goods to be identified;
- (b) the invoice value or, where it is not available, the quantity of the goods;
- (c) the amounts of duty and other charges collected;
- (d) the date on which it was issued;
- (e) the name of the authority which issued it.

f²Article 218

Customs formalities deemed to have been carried out by an act referred to in Article 141(1), (2), (4), (4a), (5) and (6) to (8) of Delegated Regulation (EU) 2015/2446(Articles 6(3)(a), 139, 158(2), 172, 194 and 267 of the Code)

For the purposes of Articles 138, 139 and 140 of Delegated Regulation (EU) 2015/2446, the following customs formalities, as applicable, shall be deemed to have been carried out by an act referred to in Article 141(1), (2), (4), (4a), (5), and (6) to (8) of that Delegated Regulation:]

- (a) the conveying of the goods in accordance with Article 135 of the Code and the presenting of the goods to customs in accordance with Article 139 of the Code;
- (b) the presenting of the goods to customs in accordance with Article 267 of the Code;
- (c) the acceptance of the customs declaration by the customs authorities in accordance with Article 172 of the Code;
- (d) the release of the goods by the customs authorities in accordance with Article 194 of the Code.

Textual Amendments

- F2** 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.](#)

Article 219

Cases where a customs declaration is not considered to have been lodged by an act referred to in Article 141 of Delegated Regulation (EU) 2015/2446(Articles 6(3)(a) and 158(2) of the Code)

Where a check reveals that an act referred to in Article 141 of Delegated Regulation (EU) 2015/2446 has been carried out but the goods brought into or taken out are not goods as referred to in Articles 138, 139 and 140 of that Delegated Regulation, the customs declaration for those goods shall be considered not to have been lodged.

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[^{F2}Article 220

Transitional rules for goods in postal consignments(Articles 158(2), 172 and 194 of the Code)

1 For the purposes of Article 138 of Delegated Regulation (EU) 2015/2446, the customs declaration for goods referred to in Article 141(3) of that Delegated Regulation shall be considered to have been accepted and the goods released when the goods are delivered to the consignee.

2 Where it has not been possible to deliver the goods to the consignee, the customs declaration shall be deemed not to have been lodged.

The goods which have not been delivered to the consignee shall be deemed to be in temporary storage until they are destroyed, re-exported or otherwise disposed in accordance with Article 198 of the Code.]

Textual Amendments

- F2** 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.](#)

[^{F4}Article 220a

Procedural rules applying to the use of NATO form 302 for customs procedures other than transit(Articles 6(3) and 158(2) of the Code)

1 The customs office designated by the Member State where the military activity on the customs territory of the Union starts shall supply the NATO forces stationed in its territory with NATO forms 302 which:

- a are pre-authenticated with the stamp and signature of an official of that office;
- b are serially numbered;
- c bear the full address of that designated customs office for the return copy of the NATO form 302.

2 At the time of dispatch of the goods, the NATO forces shall do either of the following:

- a lodge the NATO form 302 data electronically at the designated customs office;
- b complete the NATO form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.

3 Where the NATO forces proceed in accordance with point (b) of paragraph 2, they shall, without delay, provide a copy of the NATO form 302 to the customs office designated as responsible for the customs formalities and controls pertaining to the NATO forces dispatching the goods or on whose behalf the goods are being dispatched.

The other copies of the NATO form 302 shall accompany the consignment to the NATO forces of destination, which shall stamp and sign them upon arrival of the goods.

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At the time of arrival of the goods, two copies of the form shall be given to the customs office designated as responsible for the customs formalities and controls pertaining to the NATO forces of destination.

That designated customs office shall retain one copy and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the NATO forces dispatching the goods or on whose behalf the goods are being dispatched.

Textual Amendments

- F4** 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.](#)

Article 220b

Procedural rules applying to the use of EU form 302 for customs procedures other than transit (Articles 6(3) and 158(2) of the Code)

1 The customs office designated by the Member State where the military activity on the customs territory of the Union starts shall supply the military forces of a Member State stationed in its territory with EU forms 302 which:

- a are pre-authenticated with the stamp and signature of an official of that office;
- b are serially numbered;
- c bear the full address of that designated customs office for the return copy of the EU form 302.

2 At the time of dispatch of the goods, the military forces of the Member State shall do either of the following:

- a lodge the EU form 302 data electronically at the designated customs office;
- b complete the EU form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.

3 Where the military forces of the Member State proceed in accordance with point (b) of paragraph 2, they shall provide, without delay, a copy of the EU form 302, to the customs office designated as responsible for the customs formalities and controls pertaining to the military forces of the Member State dispatching the goods or on whose behalf the goods are being dispatched.

The other copies of the EU form 302 shall accompany the consignment to the military forces of the Member State of destination, which shall stamp and sign them upon arrival of the goods.

At the time of arrival of the goods, two copies of the form shall be given to the customs office designated as responsible for customs formalities and controls pertaining to the military forces of the Member State of destination.

That designated customs office shall retain one copy and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the military forces of the Member State dispatching the goods or on whose behalf the goods are being dispatched.]

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Textual Amendments

- F4** 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.](#)

Article 221

Competent customs office for placing goods under a customs procedure (Article 159 of the Code)

1 For the purposes of the waiver of the obligation for goods to be presented in accordance with Article 182(3) of the Code, the supervising customs office referred to in the second subparagraph of Article 182(3)(c) of the Code shall be the competent customs office for placing goods under a customs procedure referred to in Article 159(3) of the Code.

2 The following customs offices shall be competent for placing the goods under the export procedure:

- a the customs office responsible for the place where the exporter is established;
- b the customs office competent for the place where the goods are packed or loaded for export shipment;
- c a different customs office in the Member State concerned which is competent for administrative reasons for the operation in question.

Where the goods do not exceed EUR 3 000 in value per consignment and per declarant and are not subject to prohibitions or restrictions, the customs office competent for the place of exit of the goods from the Union customs territory shall also be competent for placing the goods under the export procedure in addition to the customs offices identified in the first subparagraph.

Where sub-contracting is involved, the customs office responsible for the place where the sub-contractor is established shall also be competent for placing the goods under the export procedure in addition to the customs offices identified in the first and second subparagraphs.

Where justified by the circumstances of an individual case, another customs office better placed for the presentation of the goods to customs shall also be competent for placing the goods under the export procedure.

3 Oral customs declarations for export and re-export shall be made at the customs office competent for the place of exit of the goods.

[^{F4} The competent customs office for declaring for release for free circulation goods in a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Council Regulation (EC) No 1186/2009⁽³⁾, under a VAT scheme other than the special scheme for distance sales of goods imported from third territories or third countries set out in Title XII Chapter 6 Section 4 of Council Directive 2006/112/EC⁽⁴⁾, shall be a customs office situated in the Member State where the dispatch or the transport of the goods ends.

5 The customs authority in each Member State in whose territory NATO forces eligible to use NATO form 302 are stationed shall designate the customs office or offices responsible

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for customs formalities and controls concerning goods to be moved or used in the context of military activities.

6 The customs authority in each Member State shall designate the customs office or offices responsible for customs formalities and controls concerning goods to be moved or used in the context of military activities carried out under cover of the EU form 302.]

Textual Amendments

- F4** 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.](#)

Article 222

Items of goods(Article 162 of the Code)

1 Where a customs declaration covers two or more items of goods, the particulars stated in that declaration relating to each item shall be regarded as constituting a separate customs declaration.

2 Except where specific goods contained in a consignment are subject to different measures, goods contained in a consignment shall be regarded as constituting a single item for the purposes of paragraph 1 where either of the following conditions is fulfilled:

- a they are to be classified under a single tariff subheading;
- b they are the subject of an application for simplification in accordance with Article 177 of the Code.

Section 2

Simplified customs declarations

Article 223

Management of tariff quota in simplified customs declarations(Article 166 of the Code)

1 Where a simplified declaration is lodged for release for free circulation of goods subject to a tariff quota managed in accordance with the chronological order of dates of acceptance of customs declarations, the declarant may request the granting of the tariff quota only when the necessary particulars are available either in the simplified declaration or in a supplementary declaration.

2 Where the request for the granting of a tariff quota managed in accordance with the chronological order of dates of acceptance of customs declarations is made in a supplementary declaration, the request may not be processed until the supplementary declaration has been lodged.

3 For the purposes of allocating the tariff quota the date of acceptance of the simplified declaration shall be taken into account.

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Article 224

Supporting documents for simplified declarations(Article 166 of the Code)

Where goods have been placed under a customs procedure on the basis of a simplified declaration, the supporting documents referred to in Article 163(2) of the Code shall be provided to the customs authorities before release of the goods.

Article 225

Supplementary declaration(Article 167(4) of the Code)

In the case of entry in the declarant's records pursuant to Article 182 of the Code, where the supplementary declaration is of a general, periodic or recapitulative nature and the economic operator is authorised under self-assessment to calculate the amount of import and export duty payable, that authorisation holder shall either lodge the supplementary declaration or the customs authorities may allow the supplementary declarations to be available through direct electronic access in the authorisation holder's system.

Section 3

Provisions applying to all customs declarations

Article 226

Master Reference Number(Article 172 of the Code)

Except for the cases where customs declaration is lodged orally or by an act deemed to be a customs declaration, or where the customs declaration takes the form of an entry in the declarant's records in accordance with Article 182 of the Code, the customs authorities, shall notify the declarant of the acceptance of the customs declaration and shall provide him with a MRN for that declaration and the date of its acceptance.

This article shall not apply until the respective dates of deployment of the AES, NCTS and the upgrading of the national import systems referred to in the Annex to Implementing Decision 2014/255/EU are operational.

Article 227

Customs declaration lodged prior to the presentation of the goods

Where the customs declaration is lodged in accordance with Article 171 of the Code, customs authorities shall process the particulars provided before the presentation of the goods in particular for the purposes of risk analysis.

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Section 4

Other simplifications

Subsection 1

Goods falling under different tariff sub-headings

Article 228

Goods falling under different tariff subheadings declared under a single subheading(Article 177(1) of the Code)

1 For the purposes of Article 177 of the Code, where the goods in a consignment fall within tariff subheadings subject to a specific duty expressed by reference to the same unit of measure, the duty to be charged on the whole consignment shall be based on the tariff subheading subject to the highest specific duty.

2 For the purposes of Article 177 of the Code, where the goods in a consignment fall within tariff subheadings subject to a specific duty expressed by reference to different units of measure, the highest specific duty for each unit of measure shall be applied to all of the goods in the consignment for which the specific duty is expressed by reference to that unit, and converted into an *ad valorem* duty for each type of those goods.

The duty to be charged on the whole consignment shall be based on the tariff subheading subject to the highest rate of the *ad valorem* duty resulting from the conversion pursuant to the first subparagraph.

3 For the purposes of Article 177 of the Code, where the goods in a consignment fall within tariff subheadings subject to an *ad valorem* duty and a specific duty, the highest specific duty as determined in accordance with paragraphs 1 or 2 shall be converted into an *ad valorem* duty for each type of goods for which the specific duty is expressed by reference to the same unit.

The duty to be charged on the whole consignment shall be based on the tariff subheading subject to the highest rate of *ad valorem* duty, including the *ad valorem* duty resulting from the conversion pursuant to the first subparagraph.

Subsection 2

Centralised clearance

Article 229

Consultation procedure between customs authorities in the case of authorisations for centralised clearance(Article 22 of the Code)

1 The consultation procedure referred to in [F¹Article 14] shall be followed where a customs authority receives an application for an authorisation for centralised clearance referred to in Article 179 of the Code involving more than one customs authority, unless the customs authority competent to take a decision is of the opinion that the conditions for granting such an authorisation are not fulfilled.

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2 At the latest 45 days after the date of acceptance of the application, the customs authority competent to take a decision shall communicate the following to the other customs authorities involved:

- a the application and the draft authorisation, including the time-limits referred to in Article 231(5) and (6) of this Regulation;
- b where appropriate, a control plan, elaborating the specific controls to be carried out by the different customs authorities involved once the authorisation is granted;
- c other relevant information considered necessary by the customs authorities involved.

3 The consulted customs authorities shall communicate their agreement or objections as well as any changes to the draft authorisation or to the proposed control plan within 45 days of the date on which the draft authorisation was communicated. Objections shall be duly justified.

Where objections are communicated, and no agreement is reached within 90 days of the date on which the draft authorisation was communicated, the authorisation shall not be granted for the parts on which objections were raised. Where the consulted customs authorities do not communicate objections within the prescribed time-limit, their agreement shall be deemed to be given.

4 Until the respective dates of deployment of the CCI and the AES referred to in the Annex to Implementing Decision 2014/255/EU, by derogation from paragraphs 2 and the first subparagraph of paragraph 3 of this Article, the periods referred to therein may be extended by 15 days by the customs authority competent to take this decision.

By derogation from the second subparagraph of paragraph 3 of this Article, the period referred to therein may be extended by 30 days by the customs authority competent to take this decision.

5 Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, by derogation from point b of paragraph 2 of this Article, the control plan referred to therein shall always be communicated.

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 230

Monitoring of the authorisation(Article 23(5) of the Code)

1 The customs authorities of the Member States shall inform the customs authority competent to take a decision without delay of any factors arising after the granting of the authorisation for centralised clearance which may influence its continuation or content.

[^{F12} The customs authority competent to take a decision shall make available all relevant information at its disposal to the customs authorities of the other Member States regarding the customs-related activities of the holder of the authorisation for centralised clearance.]

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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 231

Customs formalities and controls in respect of centralised clearance (Article 179(4) of the Code)

1 The holder of the authorisation for centralised clearance shall have the goods presented at a competent customs office as set out in that authorisation by lodging at the supervising customs office any of the following:

- a a standard customs declaration as referred to in Article 162 of the Code;
- b a simplified customs declaration as referred to in Article 166 of the Code;
- c a notification of presentation as referred to in Article 234(1)(a) of this Regulation.

2 Where the customs declaration takes the form of an entry in the declarant's records, Articles 234, 235 and 236 of this Regulation shall apply.

3 The presentation waiver granted in accordance with Article 182(3) of the Code shall apply to centralised clearance provided that the holder of the authorisation to lodge a customs declaration in the form of an entry in the declarant's records has fulfilled the obligation laid down in Article 234(1)(f) of this Regulation.

4 Where the supervising customs office has accepted the customs declaration or received the notification referred to in paragraph 1(c), it shall:

- a carry out the appropriate controls for the verification of the customs declaration or notification of presentation;
- b transmit immediately to the customs office of presentation the customs declaration or the notification and the results of the related risk analysis;
- c inform the customs office of presentation of either of the following:
 - (i) that the goods may be released for the customs procedure concerned;
 - (ii) that customs controls are required in accordance with Article 179(3)(c) of the Code.

5 Where the supervising customs office informs the customs office of presentation that the goods may be released for the customs procedure concerned, the customs office of presentation shall, within the time-limit laid down in the authorisation for centralised clearance, inform the supervising customs office whether or not its own controls of those goods, including controls related to national prohibitions and restrictions, affect such release.

6 Where the supervising customs office informs the customs office of presentation that customs controls are required in accordance with Article 179(3)(c) of the Code, the customs office of presentation shall, within the time-limit laid down in the authorisation for centralised clearance, acknowledge receipt of the request of the supervising customs office to carry out the required controls and, where appropriate, inform the supervising customs office of its own controls of the goods, including controls related to national prohibitions and restrictions.

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7 The supervising customs office shall inform the customs office of presentation of the release of the goods.

8 At export, the supervising customs office shall, upon release of the goods, make the particulars of the export declaration, supplemented as appropriate in accordance with Article 330 of this Regulation, available to the declared customs office of exit. The customs office of exit shall inform the supervising customs office of the exit of the goods in accordance with Article 333 of this Regulation. The supervising customs office shall certify the exit to the declarant in accordance with Article 334 of this Regulation.

9 By way of derogation from paragraph 1 of this Article, until the respective dates of deployment of the CCI and the AES referred to in the Annex to Implementing Decision 2014/255/EU, for goods covered by an authorisation for centralised clearance, the authorisation holder or the declarant shall:

- a present the goods at the places set out in the authorisation and designated or approved by the customs authorities in accordance with Article 139 of the Code, except where the obligation for the goods to be presented is waived in accordance with Article 182(3) of the Code; and
- b lodge a customs declaration or enter the goods in its records at the customs office specified in the authorisation.

10 Until the respective dates of deployment of the CCI and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the competent customs authorities shall apply the control plan which shall specify a minimum level of controls.

[^{F11} Until the respective dates of deployment of the AES and of the UCC Centralised Clearance for Import (CCI) referred to in the Annex to Implementing Decision (EU) 2016/578, paragraphs 5 and 6 of this Article shall not apply.]

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 232

Centralised clearance involving more than one customs authority (Article 179 of the Code)

1 The supervising customs office shall transmit the following to the customs office of presentation:

- a any amendment to or invalidation of the standard customs declaration that has occurred after the release of the goods;
- b where a supplementary declaration has been lodged, that declaration and any amendment or invalidation thereof.

2 Where the supplementary declaration is accessible to customs in the trader's IT System in accordance with Article 225 of this Regulation, the supervising customs office shall transmit the particulars no later than 10 days from the end of the period of time covered by the

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supplementary declaration, and any amendment or invalidation of that extracted supplementary declaration.

Subsection 3

Entry in the declarant's records

Article 233

Control plan(Article 23(5) of the Code)

1 The customs authorities shall set up a control plan specific to the economic operator when granting an authorisation to lodge a customs declaration in the form of an entry in the declarant's records in accordance with Article 182(1) of the Code, providing for the supervision of the customs procedures operated under the authorisation, defining the frequency of the customs controls and ensuring, inter alia, that effective customs controls can be carried out at all stages of the entry in the declarant's records procedure.

2 Where applicable the control plan shall take into account the limitation period for notification of the customs debt referred to in Article 103(1) of the Code.

3 The control plan shall provide for the control to be carried out in the event that a presentation waiver is granted in accordance with Article 182(3) of the Code.

4 In case of centralised clearance, the control plan, specifying the sharing of tasks between the supervising customs office and the customs office of presentation, shall take into account the prohibitions and restrictions applicable at the place where the customs office of presentation is located.

Article 234

Obligations of the holder of the authorisation to lodge a customs declaration in the form of an entry in the declarant's records(Article 182(1) of the Code)

1 The holder of the authorisation to lodge a customs declaration in the form of an entry in the declarant's records shall:

- a present the goods to customs, except where Article 182(3) of the Code applies, and enter the date of the notification of presentation in the records;
- b enter at least the particulars of a simplified customs declaration and any supporting documents in the records;
- c on request of the supervising customs office, make available the particulars of the customs declaration entered in the records and any supporting document, except where the customs authorities allow that the declarant provides a direct computerised access to that information in its records;
- d make available to the supervising customs office information on goods that are subject to restrictions and prohibitions;
- e provide the supervising customs office with supporting documents as referred to in Article 163(2) of the Code before the goods declared can be released;
- f where the waiver referred to in Article 182(3) of the Code applies, ensure that the holder of the authorisation for the operation of temporary storage facilities has the information necessary to prove the end of temporary storage;

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- g except where the obligation to lodge a supplementary declaration is waived in accordance with Article 167(2) of the Code, lodge the supplementary declaration to the supervising customs office in the manner and within the time-limit laid down in the authorisation.

2 The authorisation to lodge a customs declaration in the form of an entry in the declarant's records shall not apply to the following declarations:

- a customs declarations which constitute an application for an authorisation for a special procedure in accordance with Article 163 of Delegated Regulation (EU) 2015/2446;
- b customs declarations lodged instead of an entry summary declaration in accordance with Article 130(1) of the Code.

[^{F3} Where the supervising customs office has requested, in accordance with the third subparagraph of Article 182(3) of the Code, that goods be presented to customs because the customs authorities have identified a new serious financial risk or another specific situation in relation to an authorisation to lodge a customs declaration in the form of an entry in the declarant's records with waiver of the obligation to present the goods, the supervising customs office shall indicate to the holder of such authorisation:

- a the specific period of time during which to present to customs the goods covered by those situations,
- b the obligation to enter the date of notification of presentation in the records, and
- c the obligation to comply with points (b) to (e) and (g) of paragraph 1.

In these situations, the release of the goods shall take place in accordance with Article 194 of the Code.]

Textual Amendments

- F3** Inserted by [Commission Implementing Regulation \(EU\) 2019/1394 of 10 September 2019 amending and correcting Implementing Regulation \(EU\) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union.](#)

Article 235

Release of the goods where a customs declaration is lodged in the form of an entry in the declarant's records(Article 182 of the Code)

1 Where the authorisation to lodge a customs declaration in the form of an entry in the declarant's records lays down a time limit for informing the holder of that authorisation of any controls to be performed, the goods shall be deemed to have been released at the expiry of that time-limit, unless the supervising customs office has indicated within that time-limit its intention to perform a control.

2 Where the authorisation does not lay down a time-limit as referred to in paragraph 1, the supervising customs office shall release the goods in accordance with Article 194 of the Code.

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Article 236

Tariff quota(Article 182 of the Code)

1 Where a customs declaration is lodged in the form of an entry in the declarant's records for release for free circulation of goods subject to a tariff quota managed in accordance with the chronological order of dates of acceptance of customs declarations, the holder of the authorisation to lodge a customs declaration in that form shall request the granting of the tariff quota in a supplementary declaration.

2 Where the request for the granting of a tariff quota managed in accordance with the chronological order of dates of acceptance of customs declarations is made in a supplementary declaration, the request can only be processed after the lodging of that declaration. However, the date on which the goods are entered in the declarant's records shall be taken into account for the purposes of allocating the tariff quota.

3 By derogation from paragraph 1 of this Article, until the dates of the upgrading of the national import declaration systems referred to in the Annex to Implementing Decision 2014/255/EU, Member States may provide that the request to benefit from a tariff quota managed in accordance with the provisions of Articles 49 to 54 of this Regulation is made in a form other than that referred to in paragraph 1 of this Article, provided that all the necessary particulars are available for Member States to judge on the validity of the request.

Subsection 4

Self-assessment

Article 237

Determination of the amount of import and export duty payable(Article 185(1) of the Code)

1 Where an economic operator is authorised to determine the amount of import and export duty payable in accordance with Article 185(1) of the Code, that operator shall, at the end of the period fixed by the customs authorities in the authorisation, determine the amount of import and export duty payable for that period in accordance with the rules laid down in the authorisation.

2 Within 10 days of the end of the period fixed by the customs authorities in the authorisation, the holder of that authorisation shall submit to the supervising customs office details of the amount determined in accordance with paragraph 1. The customs debt shall be deemed to be notified at the time of that submission.

3 The holder of the authorisation shall pay the amount referred to in paragraph 2 within the period prescribed in the authorisation and at the latest within the deadline laid down in Article 108(1) of the Code.

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.

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.

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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.

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.

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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](#))

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.

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Section 2

Release

Article 246

Recording and notification of the release of goods(Article 22(3) of the Code)

The customs authorities shall notify the release of the goods to the declarant and record the release of the goods for the customs procedure concerned indicating at least the reference of the customs declaration or notification and the date of release of the goods.

Article 247

Unreleased goods(Article 22(3) of the Code)

1 Where, for any of the reasons listed in Article 198(1)(b) of the Code, the goods cannot be released or where, after their release, the goods are found not to have fulfilled the conditions for that release the customs authorities shall give the declarant a reasonable time-limit to remedy the situation of the goods.

2 The customs authorities may, at the risk and expense of the declarant, transfer the goods referred to in paragraph 1 to special premises under the customs authorities' supervision.

CHAPTER 4

Disposal of goods

Article 248

Destruction of goods(Article 197 of the Code)

The customs authorities shall establish the type and quantity of any waste or scrap resulting from the destruction of goods in order to determine any customs duty and other charges applicable to that waste or scrap when placed under a customs procedure or re-exported.

Article 249

Abandonment of goods(Article 199 of the Code)

1 The customs authorities may reject a request for a permission to abandon goods to the State in accordance with Article 199 of the Code where any of the following conditions is fulfilled:

- a the goods cannot be sold within the customs territory of the Union or the cost of that sale would be disproportionate to the value of the goods;
- b the goods are to be destroyed.

2 A request for the abandonment to the State shall be deemed to have been made in accordance with Article 199 of the Code where the customs authorities have made a public

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appeal for the owner of the goods to come forward and 90 days have passed without the owner doing so.

Article 250

Sale of goods and other measures taken by the customs authorities(Article 198(1) of the Code)

1 Customs authorities may sell goods abandoned to the State or confiscated only on the condition that the buyer immediately carries out the formalities to place the goods under a customs procedure or to re-export them.

2 Where the goods are sold at a price inclusive of the amount of import duty and other charges, the goods shall be considered to have been released for free circulation. The customs authorities shall calculate the amount of duty and enter it in the accounts. That sale shall be conducted according to the procedures applicable in the Member State concerned.

Changes to legislation: Commission Implementing Regulation (EU) 2015/2447, TITLE V is up to date with all changes known to be in force on or before 19 June 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

- (1) [^{F1}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).
- (3) [^{F4}Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).]
- (4) [^{F4}Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).]

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.
- F4** 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.

Changes to legislation:

Commission Implementing Regulation (EU) 2015/2447, TITLE V is up to date with all changes known to be in force on or before 19 June 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.

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Changes and effects yet to be applied to :

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