

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 VII

**SPECIAL PROCEDURES**

*CHAPTER 1*

***General provisions***

*Section 3*

***Other procedural rules***

*Article 263*

**Customs declaration lodged at another customs office(Article 159(3) of the Code)**

The competent customs authority may allow in exceptional cases that the customs declaration be lodged at a customs office that is not specified in the authorisation. In that case, the competent customs authority shall inform the supervising customs office without delay.

*Article 264*

**Discharge of a special procedure(Article 215 of the Code)**

1 Where goods have been placed under a special procedure using two or more customs declarations by virtue of one authorisation, the placing of such goods or of the products obtained therefrom under a subsequent customs procedure, or their assignment to their prescribed end-use, shall be considered to discharge the procedure for the goods in question placed under the earliest of the customs declarations.

2 Where goods have been placed under a special procedure using two or more customs declarations by virtue of one authorisation and the special procedure is discharged by taking the goods out of the customs territory of the Union or by destruction of the goods with no waste remaining, the taking out of the goods or the destruction with no waste remaining shall be considered to discharge the procedure for the goods in question placed under the earliest of the customs declarations.

3 By derogation from paragraphs 1 and 2, the holder of the authorisation or the holder of the procedure may request the discharge to be made in relation to specific goods placed under the procedure.

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*Status: Point in time view as at 31/12/2020.*

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4 The application of paragraphs 1 and 2 shall not lead to unjustified import duty advantages.

5 Where the goods under the special procedure are placed together with other goods, and there is total destruction or irretrievable loss, the customs authorities may accept evidence produced by the holder of the procedure indicating the actual quantity of goods under the procedure which was destroyed or lost.

Where the holder of the procedure cannot produce evidence acceptable to the customs authorities, the amount of goods which has been destroyed or lost shall be established by reference to the proportion of goods of the same type under the procedure at the time when the destruction or loss occurred.

#### *Article 265*

### **Bill of discharge(Article 215 of the Code)**

1 Without prejudice to Articles 46 and 48 of the Code, the supervising customs office shall control the bill of discharge as referred to in Article 175(1) of Delegated Regulation (EU) 2015/2446 without delay.

The supervising customs office may accept the amount of import duty payable as determined by the holder of the authorisation.

2 The amount of import duty payable shall be entered in the accounts as referred to in Article 104 of the Code within 14 days from the date on which the bill of discharge was communicated to the supervising customs office.

#### *Article 266*

### **Transfer of rights and obligations(Article 218 of the Code)**

The competent customs authority shall decide whether a transfer of rights and obligations as referred to in Article 218 of the Code may take place or not. If such transfer may take place, the competent customs authority shall establish the conditions under which the transfer is allowed.

#### *Article 267*

### **Movement of goods under a special procedure(Article 219 of the Code)**

1 Movement of goods to the customs office of exit with a view to discharging a special procedure other than end-use and outward processing by taking goods out of the customs territory of the Union shall be carried out under cover of the re-export declaration.

2 Where goods are moved under outward processing from the customs office of placement to the customs office of exit, the goods shall be subject to the provisions that would have been applicable had the goods been placed under the export procedure.

3 Where goods are moved under end-use to the customs office of exit, the goods shall be subject to the provisions that would have been applicable had the goods been placed under the export procedure.

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4 Customs formalities other than keeping of records as referred to in Article 214 of the Code are not required for any movement which is not covered by paragraphs 1 to 3.

5 Where movement of goods takes place in accordance with paragraphs 1 or 3, the goods shall remain under the special procedure until they have been taken out of the customs territory of the Union.

#### Article 268

##### **Formalities for the use of equivalent goods(Article 223 of the Code)**

1 The use of equivalent goods shall not be subject to the formalities for placing goods under a special procedure.

2 Equivalent goods may be stored together with other Union goods or non-Union goods. In such cases, the customs authorities may establish specific methods of identifying the equivalent goods with a view to distinguishing them from the other Union goods or non-Union goods.

Where it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

3 In the case of end-use, the goods which are replaced by equivalent goods shall no longer be under customs supervision in any of the following cases:

- a the equivalent goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- b the equivalent goods are exported, destroyed or abandoned to the State;
- c the equivalent goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duty has been paid.

#### Article 269

##### **Status of equivalent goods(Article 223 of the Code)**

1 In case of customs warehousing and temporary admission, the equivalent goods shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the equivalent goods have left the customs territory of the Union.

2 In case of inward processing, the equivalent goods and the processed products obtained therefrom shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the processed products have left the customs territory of the Union.

However, where the goods placed under the inward processing procedure are put on the market before the procedure is discharged, their status shall change at the time when they are put on the market. In exceptional cases, where the equivalent goods are expected not to be available at the time when the goods are put on the market, the customs authorities may allow, at the request of the holder of the procedure, the equivalent goods to be available at a later time within a reasonable period to be determined by them.

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3 In case of prior export of processed products under inward processing, the equivalent goods and the processed products obtained therefrom shall become non-Union goods with retroactive effect at the time of their release for the export procedure if the goods to be imported are placed under that procedure.

Where the goods to be imported are placed under inward processing, they shall at the same time become Union goods.

#### Article 270

##### **Electronic system relating to eATA carnets(Article 16(1) of the Code)**

An electronic information and communication system (eATA Carnet System) set up pursuant to Article 16(1) of the Code shall be used for the processing, exchange and storage of information pertaining to eATA carnets issued based on Article 21a of the Istanbul Convention. Information shall be made available through this system by the competent customs authorities without delay.

#### Article 271

##### **Electronic system relating to Standardised exchange of information(Article 16(1) of the Code)**

1 An electronic information and communication system set up pursuant to Article 16(1) of the Code shall be used for the standardised exchange of information (INF) pertaining to any of the following procedures:

- a inward processing EX/IM or outward processing EX/IM;
- b inward processing IM/EX or outward processing IM/EX, where more than one Member State is involved;
- c inward processing IM/EX where one Member State is involved and the responsible customs authority as referred to in Article 101(1) of the Code has requested an INF.

Such system shall also be used for the processing and storage of the relevant information. Where an INF is required, the information shall be made available through this system by the supervising customs office without delay. Where a customs declaration, re-export declaration or re-export notification refers to an INF, the competent customs authorities shall update the INF without delay.

In addition, the electronic information and communication system shall be used for the standardised exchange of information pertaining to commercial policy measures.

[<sup>F1</sup>1a Economic operators shall use an EU harmonised trader interface designed by the Commission and the Member States in agreement with each other for the standardised exchange of information (INF) pertaining to the procedures referred to in paragraph 1.]

[<sup>F2</sup>2 Paragraphs 1 and 1a of this Article shall apply from the date of deployment of the UCC Information Sheets (INF) for Special Procedures set out in the Annex to Implementing Decision (EU) 2019/2151.]

#### **Textual Amendments**

- F1** 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](#)

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

- 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.

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