

Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code

Article 1

Amendments to Delegated Regulation (EU) 2015/2446

Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) Article 1 is amended as follows:
 - (a) point 15 is replaced by the following:
 - (15) “customs office of first entry” means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives or, where applicable, is destined to arrive, in the customs territory of the Union from a territory outside that territory;;
 - (b) the following points are added:
 - (46) “express consignment” means an individual item conveyed by or under the responsibility of an express carrier;
 - (47) “express carrier” means an operator providing integrated services of expedited/time-definite collection, transport, customs clearance and delivery of parcels whilst tracking the location of, and maintaining control over, such items throughout the supply of the service;
 - (48) “intrinsic value” means
 - (a) for commercial goods: the price of the goods themselves when sold for export to the customs territory of the Union, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s);
 - (b) for goods of a non-commercial nature: the price which would have been paid for the goods themselves if they were sold for export to the customs territory of the Union;
 - (49) “goods to be moved or used in the context of military activities” means any goods to be moved or used:
 - (a) in activities arranged by or under the control of the relevant military authorities of one or more Member State(s) or of a third country with which one or more Member State(s) has (have) concluded an agreement to

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carry out military activities within the customs territory of the Union; or

- (b) in the context of any military activities undertaken:
- under the Common Security and Defence Policy of the European Union (CSDP), or
 - under the North Atlantic Treaty, signed in Washington D.C. on 4 April 1949.

(50) “NATO form 302” means a document for customs purposes as provided for in the relevant procedures implementing the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;

(51) “EU form 302” means a document for customs purposes set out in Annex 52-01 and issued by or on behalf of the national competent military authorities of a Member State for goods to be moved or used in the context of military activities;

(52) “waste from ships” means waste from ships within the meaning of point 3 of Article 2 of Directive (EU) 2019/883 of the European Parliament and of the Council⁽¹⁾;

(53) “maritime National Single Window” means a maritime National Single Window within the meaning of point 3 of Article 2 of Regulation (EU) 2019/1239 of the European Parliament and of the Council⁽²⁾..

(2) In Article 6(1), point (a) is replaced by the following:

- (a) such registration is required by Union legislation or by the legislation of a Member State;.

(3) In Article 13, paragraph 4 is replaced by the following:

4. Where there are serious grounds for suspecting an infringement of customs or tax legislation and the customs and fiscal authorities conduct investigations based on those grounds, the time limit to take the decision shall be extended by the time necessary to complete those investigations. That extension shall not exceed nine months. Unless it would jeopardise the investigations, the applicant shall be informed of the extension..

(4) In Article 17(1), the second sub-paragraph is replaced by the following:

However, where the customs authority considers that the holder of the decision may not fulfil the criteria set out in Article 39(a) of the Code, the decision shall be suspended until it is established whether a serious infringement or repeated infringements, including a serious criminal offence, have been committed by any of the following persons:

- (a) the holder of the decision;
- (b) the person in charge of the company which is the holder of the decision concerned or exercising control over its management;

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- (c) the employee in charge of customs matters in the company which is the holder of the decision concerned..
- (5) Article 76 is replaced by the following:

Article 76

Derogation for the calculation of the amount of import duty on processed products resulting from inward processing (Article 86(3) and 86(4) of the Code)

1 Article 86(3) of the Code shall apply without a request from the declarant where all of the following conditions are fulfilled:

- a the processed products resulting from the inward processing procedure are imported directly or indirectly by the relevant holder of the authorisation within a period of one year after their re-export;
- b the goods would, at the time of the acceptance of the customs declaration for placing the goods under the inward processing procedure, have been subject to an agricultural or commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions had they been declared for release for free circulation;
- c no examination of the economic conditions was required in accordance with Article 166.

2 Article 86(3) of the Code shall also apply without a request from the declarant where the processed products were obtained from goods placed under inward processing which would, at the time of the acceptance of the first customs declaration for placing the goods under the inward processing procedure, have been subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation and the case is not covered by Article 167(1) (h), (i), (m) or (p) of this Regulation.

3 Paragraphs 1 and 2 shall not apply where the goods placed under inward processing would not be subject anymore to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions at the time when a customs debt is incurred for the processed products.

4 Paragraph 2 shall not apply to goods declared for inward processing no later than 16 July 2021 if those goods are covered by an authorisation which was granted before 16 July 2020.

(6) Article 104 is amended as follows:

(a) paragraph 1 is amended as follows:

(i) points (f), (h) and (m) are replaced by the following:

(f) goods referred to in Article 138(b) to (d) and (h) or in Article 139(1) which are deemed to be declared in accordance with Article 141 provided that they are not carried under a transport contract;;

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- (h) goods moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302;;
 - (m) goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State or the municipality of Livigno;;
 - (ii) the following point is added:
 - (q) waste from ships, under the condition that the advance waste notification as referred to in Article 6 of Directive (EU) 2019/883 has been made in the maritime National Single Window or through other reporting channels acceptable to the competent authorities including customs.;
- (b) paragraph 2 is replaced by the following:

2. The lodging of an entry summary declaration shall be waived in respect of goods in postal consignments, as follows:

 - a where the postal consignments are transported by air and have a Member State as final destination, until the date set out in accordance with the Annex to Commission Implementing Decision (EU) 2019/2151⁽³⁾ for the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;
 - b where the postal consignments are transported by air and have a third country or territory as final destination, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;
 - c where the postal consignments are transported by sea, road or rail, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447.;
- (c) paragraph 3 is deleted;
- (d) paragraph 4 is replaced by the following:

4. The lodging of an entry summary declaration shall be waived in respect of goods in a consignment the intrinsic value of which does not exceed EUR 22, provided that the customs authorities accept, with the agreement of the economic operator, to carry out a risk analysis using the information contained in, or provided by, the system used by the economic operator, as follows:

 - a where the goods are in express consignments that are transported by air, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;

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- b where the goods are transported by air in other than postal or express consignments, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;
 - c where the goods are transported by sea, inland waterways, road or rail, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447..
- (7) Article 106 is replaced by the following:

‘Article 106

Time limits for lodging the entry summary declaration in case of transport by air(Article 127(2)(b), (3),(6) and (7) of the Code)

- 1 Where the goods are brought into the customs territory of the Union by air, the full particulars of the entry summary declaration shall be lodged as soon as possible and in any case within the following time limits:
- a for flights with a duration of less than four hours, at the latest by the time of the actual departure of the aircraft;
 - b for other flights, at the latest four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.
- 2 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, postal operators and express carriers shall lodge, in accordance with Article 183 of Implementing Regulation (EU) 2015/2447, at least the minimum dataset of the entry summary declaration as soon as possible and at the latest before the goods are loaded onto the aircraft on which they are to be brought into the customs territory of the Union.
- 2a From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, economic operators other than postal operators and express carriers shall lodge at least the minimum dataset of the entry summary declaration as soon as possible and at the latest before the goods are loaded onto the aircraft on which they are to be brought into the customs territory of the Union.
- 3 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, where only the minimum dataset of the entry summary declaration has been provided within the time limits referred to in paragraphs 2 and 2a, the other particulars shall be provided within the time limits specified in paragraph 1.
- 4 Until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, the minimum dataset of the entry summary declaration lodged in accordance with paragraph 2 shall be

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considered as the full entry summary declaration for goods in postal consignments having a Member State as final destination and for goods in express consignments with an intrinsic value not exceeding EUR 22. '.

(8) Article 112 is amended as follows:

- (a) paragraph 2 is deleted;
- (b) paragraph 3 is replaced by the following:

3. Until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, paragraph 1 of this Article shall not apply..

(9) Article 113 is amended as follows:

- (a) paragraphs 2 and 3 are deleted;
- (b) paragraph 4 is replaced by the following:

4. Until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, paragraph 1 of this Article shall not apply..

(10) In Title IV, in Chapter 1, the following Article 113a is added:

Article 113a

**Provision of particulars of the entry summary
declaration by other persons(Article 127 (6) of the Code)**

1 Each person submitting the particulars referred to in Article 127(5) of the Code shall be responsible for the particulars that he/she has submitted in accordance with Article 15(2)(a) and (b) of the Code.

2 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) in Implementing Regulation (EU) 2015/2447, where the postal operator does not make the particulars required for the entry summary declaration of postal consignments available to a carrier that is obliged to lodge the rest of the particulars of the declaration through that system, the postal operator of destination, if the goods are consigned to the Union, or the postal operator of the Member State of first entry, if the goods are transiting through the Union, shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

3 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, where the express carrier does not make the particulars required for the entry summary declaration of express consignments transported by air available to the carrier, the express carrier shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code..

(11) Article 127 is replaced by the following:

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Article 127

Proof of the customs status of Union goods in TIR or ATA carnets or NATO forms 302 or EU forms 302

(Article 6(3)(a) of the Code)

Where Union goods are transported in accordance with the TIR Convention, the ATA Convention, the Istanbul Convention or under cover of a NATO form 302 or an EU form 302, the proof of the customs status of Union goods may be submitted by means other than electronic data-processing techniques..

- (12) In Article 128d(1), the introductory sentence is replaced by the following:
1. The authorisation referred to in Article 128c shall be granted only to international shipping companies which fulfil the following conditions:.
- (13) Article 138 is amended as follows:
- (a) point (f) is replaced by the following:
 - (f) until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, goods in a postal consignment, which benefit from relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009;.
 - (b) the following points are added:
 - (g) until the date preceding the date set out in the fourth subparagraph of Article 4(1) of Directive (EU) 2017/2455, goods the intrinsic value of which does not exceed EUR 22;
 - (h) organs and other human or animal tissue or human blood suitable for permanent grafting, implantation or transfusion, in case of emergency;.
 - (c) the following points are added:
 - (i) goods covered by an EU form 302 or by a NATO form 302 which benefit from import duty relief as returned goods in accordance with Article 203 of the Code;
 - (j) waste from ships, under the condition that the advance waste notification as referred to in Article 6 of Directive (EU) 2019/883 has been made in the maritime National Single Window or through other reporting channels acceptable to the competent authorities including customs;.
 - (d) the second paragraph is deleted.
- (14) Article 139 is amended as follows:
- (a) the following title is inserted:

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Goods deemed to be declared for temporary admission, transit or re-export in accordance with Article 141

(Article 158(2) of the Code);

- (b) the following paragraphs are added:
3. Where not declared using other means, goods covered by a NATO form 302 or by an EU form 302 shall be deemed to be declared for temporary admission in accordance with Article 141.
 4. Where not declared using other means, goods covered by a NATO form 302 or by an EU form 302 shall be deemed to be declared for re-export in accordance with Article 141.
 5. Where not declared using other means, goods covered by an EU form 302 shall be deemed to be declared for transit in accordance with Article 141..

(15) In Article 140(1), the following points are added:

- (c) items of correspondence;
- (d) goods in a postal or express consignment the value of which does not exceed EUR 1 000 and which are not liable for export duty;
- (e) organs and other human or animal tissue or human blood suitable for permanent grafting, implantation or transfusion, in case of emergency;
- (f) goods covered by a NATO form 302 or by an EU form 302..

(16) Article 141 is amended as follows:

- (a) the title is replaced by the following:

Acts deemed to be a customs declaration or a re-export declaration

(Article 158(2) of the Code);

- (b) paragraph 1 is amended as follows:
- (i) the introductory sentence is replaced by the following:
 1. In respect of goods referred to in Articles 138(a) to (d) and (h), 139 and 140(1), any of the following acts shall be deemed to be a customs declaration;
 - (ii) in point (d), the following points are added:
 - (iv) where means of transport as referred to in Article 212 are deemed to be declared for temporary admission in accordance with Article 139(1) of this Regulation;
 - (v) where non-Union means of transport complying with the conditions established in Article 203 of the Code are brought to the customs territory of the Union in accordance with Article 138(c) of this Regulation.;
- (c) paragraphs 3 and 4 are replaced by the following:

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3. Until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, goods in a postal consignment can be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code provided that all of the following conditions are met:

- a the customs authorities have accepted the use of this act and the data provided by the postal operator;
- b VAT is not declared under the special scheme set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC for distance sales of goods imported from third countries or third territories, nor using the special arrangements for declaration and payment of import VAT set out in Title XII Chapter 7 of that Directive;
- c the goods benefit from relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009;
- d the consignment is accompanied by a CN22 declaration or a CN23 declaration.

4 Goods in a postal consignment the value of which does not exceed EUR 1 000 which are not liable for export duty, shall be deemed to be declared for export by their exit from the customs territory of the Union.;

(d) between paragraphs 4 and 5, the following paragraph is inserted:

4a. Goods in an express consignment the value of which does not exceed EUR 1 000 and which are not liable for export duty shall be deemed to be declared for export by their presentation to the customs office of exit, provided that the data in the transport document and/or invoice are available to and accepted by the customs authorities.;

(e) the following paragraphs are inserted:

6. Goods to be moved or used in the context of military activities under cover of a NATO form 302 shall be deemed to be declared for release for free circulation, temporary admission, export or re-export by their presentation to customs pursuant to Articles 139 or 267(2) of the Code, respectively, provided that the data set out in the NATO form 302 are accepted by and available to the customs authorities.

This form may be submitted by means other than electronic data-processing techniques.

7 Goods to be moved or used in the context of military activities under cover of an EU form 302 shall be deemed to be declared for release for free circulation, temporary admission, transit, export or re-export by their presentation to Customs pursuant to Articles 139 or 267(2) of the Code respectively, provided that the data set out in Annex 52-01 are accepted by and available to the customs authorities.

This form may be submitted by means other than electronic data-processing techniques.

8 Waste from ships shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of

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the Code, under the condition that the advance waste notification as referred to in Article 6 of Directive (EU) 2019/883 has been made in the maritime National Single Window or through other reporting channels acceptable to the competent authorities including customs..

- (17) In Article 142, points (b), (c) and (d) are replaced by the following:
- (b) goods in respect of which an application for the repayment of duty or other charges is made unless such application relates to the invalidation of the customs declaration for release for free circulation of goods subject to relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009;
 - (c) goods which are subject to prohibitions and restrictions, except for:
 - (i) goods moved or used under cover of a NATO form 302 or an EU form 302;
 - (ii) waste from ships;
 - (d) goods which are subject to any other special formality provided for in Union legislation which the customs authorities are required to apply, except for goods moved or used under cover of a NATO form 302 or an EU form 302..
- (18) Article 143a is amended as follows:
- (a) the title and paragraph 1 are replaced by the following:

Article 143a

**Declaration for release for free
circulation of consignments of low value**

(Article 6(2) of the Code)

1 From the date set out in the fourth subparagraph of Article 4(1) of Directive (EU) 2017/2455, a person may declare for release for free circulation a consignment which benefits from relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009 on the basis of the specific dataset referred to in Annex B, under the condition that the goods in that consignment are not subject to prohibitions and restrictions.;

- (b) the following paragraph is added:
 - 3. Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2019/2151, Member States may provide that the declaration referred to in paragraph 1 of this Article shall be subject to the data requirements set out in Annex 9 to Delegated Regulation (EU) 2016/341..

- (19) Article 144 is replaced by the following:

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Article 144

Customs declaration for goods in postal consignments(Article 6(2) of the Code)

1 A postal operator may lodge a customs declaration for release for free circulation containing the reduced data set referred to in column H6 of Annex B in respect of goods in a postal consignment where the goods fulfil the following conditions:

- a their value does not exceed EUR 1 000;
- b they are not subject to prohibitions and restrictions.

2 Until the dates of the upgrading of the National Import Systems referred to in the Annex to the Implementing Decision (EU) 2019/2151, Member States may provide that the customs declaration for release for free circulation referred to in paragraph 1 of this Article of goods in postal consignments other than those referred to in Article 143a of this Regulation shall be considered to have been lodged and accepted by the act of their presentation to customs, provided the goods are accompanied by a CN22 declaration or a CN23 declaration..

(20) Articles 146 and 147 are replaced by the following:

Article 146

Supplementary declaration(Article 167(1) of the Code)

1 Where the customs authorities are to enter the amount of import or export duty payable in the accounts in accordance with the first subparagraph of Article 105(1) of the Code, the time limit for lodging the supplementary declaration referred to in the first subparagraph of Article 167(1) of the Code, where that declaration is of a general nature, shall be 10 days from the date of the release of the goods.

2 Where an entry in the accounts takes place in accordance with the second subparagraph of Article 105(1) of the Code or where no customs debt is incurred and the supplementary declaration is of a periodic or recapitulative nature, the period of time covered by the supplementary declaration shall not exceed one calendar month.

3 The time limit for lodging a supplementary declaration of a periodic or recapitulative nature shall be 10 days from the date on which the period of time covered by the supplementary declaration ends.

3a. Where no customs debt is incurred, the time limit for lodging the supplementary declaration may not exceed 30 days from the date of the release of the goods.

3b. The customs authorities shall, in duly justified circumstances, allow for a longer time limit for the lodging of the supplementary declaration referred to in paragraph 1, 3 or 3a. That time limit shall not exceed 120 days from the date of the release of the goods. However, in exceptional duly justified circumstances related to the customs value of goods, that time limit may be further extended to, but may not exceed, two years from the date of the release of the goods.

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- 4 Until the respective dates of deployment of the AES and the upgrading of the relevant National Import Systems referred to in the Annex to Implementing Decision (EU) 2019/2151 and without prejudice to Article 105(1) of the Code, customs authorities may allow for time limits other than those specified in paragraphs 1 to 3b of this Article.

Article 147

Time limit for the declarant to be in possession of the supporting documents in the case of supplementary declarations

(Article 167(1) of the Code)

The supporting documents that were missing when the simplified declaration was lodged shall be in the possession of the declarant within the time limit for lodging the supplementary declaration in accordance with Article 146(1), (3), (3a), (3b) or (4)..

- (21) Article 163 is amended as follows:
- (a) in paragraph 1, the following point is added:
 - (g) where goods listed in Annex 71-02 whose customs value does not exceed EUR 150 000 are already placed or are to be placed under the inward processing procedure and are to be destroyed under customs supervision due to exceptional and duly justified circumstances.;
 - (b) in paragraph 2, point (g) is deleted.
- (22) In Article 166(1), point (b) is replaced by the following:
- (b) where the calculation of the amount of import duty is made in accordance with Article 85 of the Code, the goods intended to be placed under the inward processing procedure would be subject to an agricultural or a commercial policy measure, if they were declared for release for free circulation and the case is not covered by Article 167(1) (h), (i), (m) or (p);.
- (23) In Article 167(1), point (k) is replaced by the following:
- (k) the processing into products to be incorporated in or used for aircraft for which an authorised release certificate EASA Form 1 or an equivalent certificate as referred to in Article 2 of Council Regulation (EU) No 2018/581⁽⁴⁾ has been issued;.
- (24) Article 168 is deleted.
- (25) Article 177 is replaced by the following:

Article 177

Storage of Union goods together with non-Union goods in a storage facility(Article 211(1) of the Code)

- 1 Where Union goods are stored together with non-Union goods in a storage facility for customs warehousing and it is impossible or would only be possible at a

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disproportionate cost to identify at all times each type of goods (common storage), the authorisation as referred to in Article 211(1)(b) of the Code shall establish that accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of goods.

2 Union goods stored together with non-Union goods in a storage facility as referred to in paragraph 1 shall share the same eight-digit CN code, the same commercial quality and the same technical characteristics.

3 For the purposes of paragraph 2, non-Union goods which would be subject, at the time where they would be going to be stored together with Union goods, to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation, shall not be considered to have the same commercial quality as the Union goods .

4 Paragraph 3 shall not apply where non-Union goods are stored together with Union goods which were previously declared as non-Union goods for release for free circulation and for which the duties referred to in paragraph 3 have been paid..

(26) In Article 220, the second paragraph is replaced by the following:

The applicant and the holder of the procedure may be established inside the customs territory of the Union..

(27) In Article 224, the following paragraph is added:

The applicant and the holder of the procedure may be established inside the customs territory of the Union for goods mentioned in point (b)..

(28) In Article 227, the following paragraph is added:

The applicant and the holder of the procedure may be established inside the customs territory of the Union..

(29) In Article 229, the following paragraph is added:

The applicant and the holder of the procedure may be established inside the customs territory of the Union..

(30) In Article 230, the following paragraph is added:

The applicant and the holder of the procedure may be established inside the customs territory of the Union..

(31) The following new Article 235a is inserted:

Article 235a

Goods to be moved or used in the context of military activities

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for goods to be moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302.

The applicant and the holder of the procedure may be established inside the customs territory of the Union..

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- (32) In Article 237, the following paragraph is added:
3. For goods referred to in the first paragraph of Article 235a, the time limit for discharge shall be 24 months from the time the goods are placed under the temporary admission procedure, unless international agreements establish a longer time limit..
- (33) In Article 245(1), points (i) and (p) are replaced by the following:
- (i) goods moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302;;
- (p) goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State or the municipality of Livigno..
- (34) In Article 248, the following paragraph is added:
3. Where the customs office of export is informed, in accordance with Article 340 of Implementing Regulation (EU) 2015/2447, that the goods were not taken out of the customs territory of the Union, it shall immediately invalidate the declaration concerned and, where appropriate, it shall immediately invalidate the relevant certification of exit of goods made pursuant to 334(1) of Implementing Regulation (EU) 2015/2447..
- (35) Annex 52-01, as set out in Annex I to this Regulation, is inserted.
- (36) In Annex 71-03, after the first paragraph and before the list of forms of handling, the following two paragraphs are inserted:
- In addition, none of the following forms of handling may result in an unjustified import duty advantage.
- For the purposes of the previous paragraph, any of the usual forms of handling listed below which entail a change in the CN code or in the origin of non-Union goods shall be deemed to result in an unjustified import duty advantage if the goods would be, at the time where the usual forms of handling begin, subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation..
- (37) In Annex 71-04, in Part II ‘INWARD PROCESSING’, point (7) ‘Milk and milk products’ is deleted.
- (38) Annex 71-05 is amended as set out in Annex II to this Regulation.

Article 2

Amendments to Delegated Regulation (EU) 2016/341

Delegated Regulation (EU) 2016/341 is amended as follows:

- (1) in Article 56, paragraph 2 is deleted;
- (2) Annex 1 is amended as set out in Annex III to this Regulation;
- (3) in Annex 9, in Appendix A, in the Introductory notes to the tables, point 4.2 is deleted.

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Article 3

Corrections to Delegated Regulation (EU) 2015/2446

Delegated Regulation (EU) 2015/2446 is corrected as follows:

- (1) in Article 37, point 8 is replaced by the following:
 - (8) “regional cumulation” means a system whereby products which according to this Section originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there;;
- (2) in Article 128a(2), points (e) and (f) are replaced by the following:
 - (e) that the front of the commercial documents concerned or box “C”. Office of departure” on the front of the forms used for the purposes of compiling the “T2L” or “T2LF” document and, where appropriate, the continuation sheets, shall be:
 - (i) stamped in advance with the stamp of the customs office referred to in point (a) and signed by an official of that office; or
 - (ii) stamped by the authorised issuer with a special stamp conforming to the specimen in Part II, Chapter II of Annex 72-04 to Implementing Regulation (EU) 2015/2447. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose. Boxes 1 and 2 and 4 to 6 of the special stamp shall be completed with the following information:
 - Coat of arms or any other signs or letter characterising the country,
 - Competent customs office,
 - Date,
 - Authorised issuer,
 - Authorisation number.
 - (f) Not later than on consignment of the goods, the authorised issuer shall complete and sign the form. He shall also enter in box “D”. Control by “office of departure” of the “T2L” or “T2LF” document, or in a clearly identifiable space on the commercial document used, the name of the competent customs office, the date of completion of the document, and one of the following endorsements:
 - Одобрен издател
 - Emisor autorizado
 - Schválený vydavatel
 - Autoriseret udsteder
 - Zugelassener Aussteller
 - Volitatud väljastaja
 - Εγκεκριμένος εκδότης

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- Authorised issuer
- Emetteur agréé
- Ovlaštenog izdavatelja
- Emittente autorizzato
- Atzītais izdevējs
- Įgaliotasis išdavėjas
- Engedélyes kibocsátó
- Emittent awtoriztat
- Toegelaten afgever
- Upoważnionego wystawcę
- Emissor autorizado
- Emitent autorizat
- Schválený vystaviteľ
- Pooblašćeni izdajatelj
- Valtuutettu antaja
- Godkänd utfärdare;

(3) in Article 150(3), points (a) and (b) are replaced by the following:

- (a) release for free circulation of goods which are exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;
- (b) re-import with release for free circulation of goods which is exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC..

Article 4

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Article 1(13)(b) and Article 1(16)(b)(i) shall apply from 15 March 2020.

FI ...

Done at Brussels, 3 April 2020.

For the Commission

The President

Ursula VON DER LEYEN

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Textual Amendments

- F1** Words in [Signature](#) omitted (31.12.2020) by virtue of S.I. 2019/715, reg. 7(1)(f) (as inserted by [The Customs Safety, Security and Economic Operators Registration and Identification \(Amendment etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1379\)](#), regs. 1(3), **6(b)**)

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- (1) Directive (EU) 2019/883 of the European Parliament and of the Council of 17 April 2019 on port reception facilities for the delivery of waste from ships, amending Directive 2010/65/EU and repealing Directive 2000/59/EC ([OJ L 151, 7.6.2019, p. 116](#)).
- (2) Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU ([OJ L 198, 25.7.2019, p. 64](#)).[?]
- (3) Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code ([OJ L 325, 16.12.2019, p.168](#)).[?]
- (4) Council Regulation (EU) 2018/581 of 16 April 2018 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft, and repealing Regulation (EC) No 1147/2002 ([OJ L 98, 18.4.2018, p. 1](#)).[?]

Changes to legislation:

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