

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

TITLE IV

**GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION**

*CHAPTER 1*

***Entry summary declaration***

*Article 104*

**Waiver from the obligation to lodge an entry summary declaration (Article 127(2)(b) of the Code)**

1 The lodging of an entry summary declaration shall be waived in respect of the following goods:

- a electrical energy;
- b goods entering by pipeline;
- c items of correspondence;
- d household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty<sup>(1)</sup>, provided that they are not carried under a transport contract;
- e goods for which an oral customs declaration is permitted in accordance with Article 135 and Article 136(1) provided that they are not carried under a transport contract;
- f goods referred to in Article 138(b) to (d) or Article 139(1) which are deemed to be declared in accordance with Article 141 provided that they are not carried under a transport contract;
- g goods contained in travellers' personal baggage;
- h goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- i weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- j the following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union:
  - (i) goods which were incorporated in those offshore installations for the purposes of their construction, repair, maintenance or conversion;
  - (ii) goods which were used to fit or equip the offshore installations;
  - (iii) provisions used or consumed on the offshore installations;

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

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- (iv) non-hazardous waste from the said offshore installations;
- k goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;
- l the following goods on board vessels and aircraft:
  - (i) goods which have been supplied for incorporation as parts of or accessories in those vessels and aircraft;
  - (ii) goods for the operation of the engines, machines and other equipment of those vessels or aircrafts;
  - (iii) foodstuffs and other items to be consumed or sold on board;
- 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, the municipalities of Livigno and Campione d'Italia, or the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- n products of sea-fishing and other products taken from the sea outside the customs territory of the Union by Union fishing vessels;
- o vessels, and the goods carried thereon, entering the territorial waters of a Member State with the sole purpose of taking on board supplies without connecting to any of the port facilities;
- p goods covered by ATA or CPD carnets provided they are not carried under a transport contract.

2 Until 31 December 2020, the lodging of an entry summary declaration shall be waived in respect of goods in postal consignments the weight of which does not exceed 250 grams.

Where goods in postal consignments the weight of which does exceed 250 grams are brought into the customs territory of the Union but are not covered by an entry summary declaration penalties shall not be applied. Risk analysis shall be carried out upon the presentation of the goods and, where available, on the basis of the temporary storage declaration or the customs declaration covering those goods.

By 31 December 2020, the Commission shall review the situation of goods in postal consignments pursuant to this paragraph with a view to making such adaptations as may appear necessary taking into account the use of electronic means by postal operators covering the movement of goods.

(1) [OJ L 324, 10.12.2009, p. 23.](#)