

Regulation (EC) No 450/2008 of the European Parliament and  
of the Council of 23 April 2008 laying down the Community  
Customs Code (Modernised Customs Code) (repealed)

TITLE IV

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

CHAPTER 1

**Entry summary declaration**

*Article 87*

**Obligation to lodge an entry summary declaration**

1 Goods brought into the customs territory of the Community shall be covered by an entry summary declaration, with the exception of means of transport temporarily imported and means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Community without a stop within that territory.

2 Except where otherwise specified in the customs legislation, an entry summary declaration shall be lodged at the competent customs office before the goods are brought into the customs territory of the Community.

Customs authorities may accept, instead of the lodging of the entry summary declaration, the lodging of a notification and access to the entry summary declaration data in the economic operator's computer system.

3 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the following:

- a the cases, other than those referred to in paragraph 1 of this Article, in which the requirement for an entry summary declaration may be waived or adapted and the conditions under which it may be so waived or adapted;
- b the deadline by which the entry summary declaration is to be lodged or made available before the goods are brought into the customs territory of the Community;
- c the rules for exceptions from and variations to the deadline referred to in point (b);
- d the rules for determining the competent customs office at which the entry summary declaration is to be lodged or made available and where risk analysis and risk-based entry controls are to be carried out,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

In adopting those measures, account shall be taken of the following:

- a special circumstances;
- b the application of those measures to certain types of goods traffic, modes of transport or economic operators;
- c international agreements which provide for special security arrangements.