

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Customs Code (Modernised Customs Code) (repealed)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.

## Article 88

### **Lodgement and responsible person**

1 The entry summary declaration shall be lodged using an electronic data-processing technique. Commercial, port or transport information may be used provided it contains the necessary particulars for an entry summary declaration.

Customs authorities may, in exceptional circumstances, accept paper-based entry summary declarations, provided that they apply the same level of risk management as that applied to entry summary declarations made using an electronic data-processing technique and that the requirements for the exchange of such data with other customs offices can be met.

2 The entry summary declaration shall be lodged by the person who brings the goods into the customs territory of the Community or who assumes responsibility for the carriage of the goods into that territory.

3 Notwithstanding the obligations of the person referred to in paragraph 2, the entry summary declaration may be lodged instead by one of the following persons:

- a the importer or consignee or other person in whose name or on whose behalf the person referred to in paragraph 2 acts;
- b any person who is able to present the goods in question or to have them presented to the competent customs authority.

4 Where the entry summary declaration is lodged by a person other than the operator of the means of transport by which the goods are brought on to Community customs territory, that operator shall lodge with the appropriate customs office a notification of arrival in the form of a manifest, a dispatch note or a load sheet containing the information required in order to enable all the goods transported which are to be covered by an entry summary declaration to be identified.

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures stipulating the information which must appear on the notification of arrival.

Paragraph 1 shall apply, *mutatis mutandis*, to the notification of arrival mentioned in the first subparagraph of this paragraph.

## Article 89

### **Amendment of entry summary declaration**

1 The person who lodges the entry summary declaration shall, at his request, be permitted to amend one or more particulars of that declaration after it has been lodged.

However, no such amendment shall be possible after any of the following events:

- a the customs authorities have informed the person who lodged the entry summary declaration that they intend to examine the goods;
- b the customs authorities have established that the particulars in question are incorrect;
- c the customs authorities have allowed the removal of the goods from the place where they were presented.

2 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to paragraph 1(c) of this Article, defining, in particular, the following:

- a criteria for establishing grounds for amendments after removal;
- b the data elements which may be amended;
- c the time limit after removal within which amendment may be permitted,

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

#### *Article 90*

### **Customs declaration replacing entry summary declaration**

The competent customs office may waive the lodging of an entry summary declaration in respect of goods for which, prior to the expiry of the deadline referred to in point (b) of the first subparagraph of Article 87(3), a customs declaration is lodged. In that case, the customs declaration shall contain at least the particulars necessary for the entry summary declaration. Until such time as the customs declaration is accepted in accordance with Article 112, it shall have the status of an entry summary declaration.

## CHAPTER 2

### **Arrival of goods**

#### Section 1

### **Entry of goods into the customs territory of the Community**

#### *Article 91*

### **Customs supervision**

1 Goods brought into the customs territory of the Community shall, from the time of their entry, be subject to customs supervision and may be subject to customs controls. Where applicable, they shall be subject to such prohibitions and restrictions as are justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls on drug precursors, goods infringing certain intellectual property rights and cash entering the Community, as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

They shall remain under such supervision for as long as is necessary to determine their customs status and shall not be removed therefrom without the permission of the customs authorities.

Without prejudice to Article 166, Community goods shall not be subject to customs supervision once their customs status is established.

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

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Non-Community goods shall remain under customs supervision until their customs status is changed, or they are re-exported or destroyed.

2 The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.

#### *Article 92*

### **Conveyance to the appropriate place**

1 The person who brings goods into the customs territory of the Community shall convey them without delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities, or into a free zone.

Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Community, where the free zone adjoins the land frontier between a Member State and a third country.

The goods shall be presented to the customs authorities in accordance with Article 95.

2 Any person who assumes responsibility for the carriage of goods after they have been brought into the customs territory of the Community shall become responsible for compliance with the obligation laid down in paragraph 1.

3 Goods which, although still outside the customs territory of the Community, may be subject to customs controls by the customs authority of a Member State as a result of an agreement concluded with the relevant country or territory outside the customs territory of the Community, shall be treated in the same way as goods brought into the customs territory of the Community.

4 Paragraph 1 shall not preclude application of any special provisions with respect to letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, goods transported within frontier zones or in pipelines and wires as well as any other traffic of negligible economic importance, provided that customs supervision and customs control possibilities are not thereby jeopardised.

5 Paragraph 1 shall not apply to means of transport and 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.

#### *Article 93*

### **Intra-Community air and sea services**

1 Articles 87 to 90, 92(1) and 94 to 97 shall not apply to goods which have temporarily left the customs territory of the Community while moving between two points in that territory by sea or air, provided that carriage has been effected by a direct route and by an air or regular shipping service without a stop outside the customs territory of the Community.

2 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down special provisions for air and regular shipping services, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

#### Article 94

### Conveyance under special circumstances

1 Where, by reason of unforeseeable circumstances or *force majeure*, the obligation laid down in Article 92(1) cannot be complied with, the person bound by that obligation or any other person acting on that person's behalf shall inform the customs authorities of the situation without delay. Where the unforeseeable circumstances or *force majeure* do not result in total loss of the goods, the customs authorities shall also be informed of their precise location.

2 Where, by reason of unforeseeable circumstances or *force majeure*, a vessel or aircraft covered by Article 92(5) is forced to put into port or to land temporarily in the customs territory of the Community and the obligation laid down in Article 92(1) cannot be complied with, the person who brought the vessel or aircraft into the customs territory of the Community, or any other person acting on that person's behalf, shall inform the customs authorities of the situation without delay.

3 The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities.

#### Section 2

### Presentation, unloading and examination of goods

#### Article 95

### Presentation of goods to customs

1 Goods brought into the customs territory of the Community shall be presented to customs immediately upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone by one of the following persons:

- a the person who brought the goods into the customs territory of the Community;
- b the person in whose name or on whose behalf the person who brought the goods into that territory acts;
- c the person who assumed responsibility for carriage of the goods after they were brought into the customs territory of the Community.

2 Notwithstanding the obligations of the person described in paragraph 1, presentation of the goods may be effected instead by one of the following persons:

- a any person who immediately places the goods under a customs procedure;
- b the holder of an authorisation for the operation of storage facilities or any person who carries out an activity in a free zone.

3 The person presenting the goods shall make a reference to the entry summary declaration or customs declaration which has been lodged in respect of the goods.

4 Paragraph 1 shall not preclude application of any special provisions with respect to letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, goods transported within frontier zones or in pipelines and wires as well as any other traffic of negligible economic importance, provided that customs supervision and customs control possibilities are not thereby jeopardised.

#### *Article 96*

### **Unloading and examination of goods**

1 Goods shall be unloaded or trans-shipped from the means of transport carrying them solely with the permission of the customs authorities in places designated or approved by those authorities.

However, such permission shall not be required in the event of an imminent danger necessitating the immediate unloading of all or part of the goods. In that case, the customs authorities shall immediately be informed accordingly.

2 The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.

3 Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.

#### Section 3

### **Formalities after presentation**

#### *Article 97*

### **Obligation to place non-Community goods under a customs procedure**

1 Without prejudice to Articles 125 to 127, non-Community goods presented to customs shall be placed under a customs procedure.

2 Except as otherwise provided, the declarant shall be free to choose the customs procedure under which he wishes to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

#### *Article 98*

### **Goods deemed to be placed in temporary storage**

1 Except where goods are immediately placed under a customs procedure for which a customs declaration has been accepted, or have been placed in a free zone, non-Community goods presented to customs shall be deemed to have been placed under temporary storage, in accordance with Article 151.

2 Without prejudice to the obligation laid down in Article 87(2) and the exceptions or waiver provided for by the measures adopted under Article 87(3), where it is found that non-Community goods presented to customs are not covered by an entry summary declaration, the holder of the goods shall lodge such a declaration immediately.

#### Section 4

### **Goods moved under a transit procedure**

#### *Article 99*

### **Waiver for goods arriving under transit**

Article 92, with the exception of the first subparagraph of paragraph 1 thereof, and Articles 95 to 98 shall not apply when goods already under a transit procedure are brought into the customs territory of the Community.

#### *Article 100*

### **Provisions applicable to non-Community goods after a transit procedure has ended**

Articles 96, 97 and 98 shall apply to non-Community goods moving under a transit procedure, once such goods have been presented to the customs office of destination in the customs territory of the Community, in accordance with the rules governing transit.