

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Customs Code (Modernised Customs Code) (repealed)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 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.

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.