

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Customs Code (Modernised Customs Code) (repealed)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 V

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A  
CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS**

CHAPTER 1

**Customs status of goods**

*Article 101*

**Presumption of customs status of Community goods**

1 Without prejudice to Article 161, all goods in the customs territory of the Community shall be presumed to have the customs status of Community goods, unless it is established that they are not Community goods.

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

- a the cases in which the presumption referred to in paragraph 1 of this Article does not apply;
- b the means by which the customs status of Community goods may be established;
- c the cases in which goods wholly obtained in the customs territory of the Community do not have the customs status of Community goods if they are obtained from goods placed under the external transit procedure, a storage procedure, the temporary admission procedure or the inward-processing procedure,

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

*Article 102*

**Loss of customs status of Community goods**

Community goods shall become non-Community goods in the following cases:

- (a) where they are moved out of the customs territory of the Community, insofar as the rules on internal transit or the measures laid down in accordance with Article 103 do not apply;
- (b) where they have been placed under the external transit procedure, a storage procedure or the inward-processing procedure, insofar as the customs legislation so allows;
- (c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;

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- (d) where the declaration for release of goods for free circulation is invalidated after release in accordance with measures adopted pursuant to the second subparagraph of Article 114(2).

### *Article 103*

#### **Community goods leaving the customs territory temporarily**

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the conditions under which Community goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Community and temporarily out of that territory without alteration of their customs status, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

## CHAPTER 2

### **Placing goods under a customs procedure**

#### Section 1

#### **General provisions**

### *Article 104*

#### **Customs declaration of goods and customs supervision of Community goods**

1 All goods intended to be placed under a customs procedure, except for the free-zone procedure, shall be covered by a customs declaration appropriate for the particular procedure.

2 Community goods declared for export, internal Community transit or outward processing shall be subject to customs supervision from the time of acceptance of the declaration referred to in paragraph 1 until such time as they leave the customs territory of the Community or are abandoned to the State or destroyed or the customs declaration is invalidated.

### *Article 105*

#### **Competent customs offices**

1 Except where Community legislation provides otherwise, Member States shall determine the location and competence of the various customs offices situated in their territory.

Member States shall ensure that official opening hours are fixed for those offices that are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.

2 The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures defining the various roles and responsibilities of competent customs offices, and notably of the following:

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- a the customs offices of entry, import, export or exit;
- b the customs offices carrying out the formalities for the placing of goods under a customs procedure;
- c the customs offices granting authorisations and supervising customs procedures.

### *Article 106*

#### **Centralised clearance**

1 Customs authorities may authorise a person to lodge, or make available, at the customs office responsible for the place where he is established a customs declaration for goods which are presented to customs at another customs office. In such cases, the customs debt shall be deemed to be incurred at the customs office at which the customs declaration is lodged or made available.

2 The customs office at which the customs declaration is lodged or made available shall carry out the formalities for the verification of the declaration, the recovery of the amount of import or export duty corresponding to any customs debt and for granting release of the goods.

3 The customs office at which the goods are presented shall, without prejudice to its own controls for security and safety purposes, carry out any examination justifiably requested by the customs office at which the customs declaration is lodged or made available and shall allow release of the goods, taking into account information received from that office.

4 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down in particular, rules in respect of the following:

- (a) the granting of the authorisation referred to in paragraph 1;
- (b) the cases in which review of the authorisation is to be carried out;
- (c) the conditions under which the authorisation is granted;
- (d) identification of the customs authority competent for the granting of the authorisation;
- (e) consultation with and provision of information to other customs authorities, where appropriate;
- (f) the conditions under which the authorisation may be suspended or revoked;
- (g) the specific role and responsibilities of the competent customs offices involved, particularly in respect of the controls to be applied;
- (h) the form of, and any time limit for, the completion of formalities,

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

Those measures shall take account of the following:

- with regard to point (c), where more than one Member State is involved, compliance by the applicant with the criteria laid down in Article 14 for the granting of the status of authorised economic operator,
- with regard to point (d), the place where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls, and where at least part of the activities to be covered by the authorisation are to be carried out.

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## Article 107

### Types of customs declaration

1 The customs declaration shall be lodged using an electronic data-processing technique. The customs authorities may allow the customs declaration to take the form of an entry in the declarant's records, provided that the customs authorities have access to those data in the declarant's electronic system and that the requirements for any necessary exchange of such data between customs offices are met.

2 Where this is provided for in the customs legislation, the customs authorities may accept a paper-based customs declaration, or a customs declaration made orally or by any other act whereby goods can be placed under a customs procedure.

3 The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

## Section 2

### Standard customs declarations

## Article 108

### Content of a declaration and supporting documents

1 Customs declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared. Customs declarations made using an electronic data-processing technique shall contain an electronic signature or other means of authentication. Paper-based declarations shall be signed.

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down the specifications to which customs declarations must correspond.

2 The supporting documents required for application of the provisions governing the customs procedure for which the goods are declared shall be made available to the customs authorities at the time when the declaration is lodged.

3 When a customs declaration is lodged using an electronic data-processing technique, the customs authorities may also allow supporting documents to be lodged using that technique. Customs authorities may accept, instead of the lodging of those documents, access to the relevant data in the economic operator's computer system.

However, upon request by the declarant, the customs authorities may allow those documents to be made available after release of the goods.

4 The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of paragraphs 2 and 3 of this Article.

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### Section 3

#### **Simplified customs declarations**

##### *Article 109*

#### **Simplified declaration**

1 The customs authorities shall, provided that the conditions of paragraphs 2 and 3 of this Article are fulfilled, authorise any person to have goods placed under a customs procedure on the basis of a simplified declaration which may omit certain of the particulars and supporting documents referred to in Article 108.

2 The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the conditions under which the authorisation referred to in paragraph 1 of this Article is to be given, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

3 The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures concerning the specifications to which the simplified declarations must correspond.

##### *Article 110*

#### **Supplementary declaration**

1 In the case of a simplified declaration pursuant to Article 109(1), the declarant shall furnish a supplementary declaration containing the further particulars necessary to complete the customs declaration for the customs procedure concerned.

The supplementary declaration may be of a general, periodic or recapitulative nature.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to the first subparagraph of this paragraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

2 The supplementary declaration and the simplified declaration referred to in Article 109(1) shall be deemed to constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted in accordance with Article 112.

Where the simplified declaration takes the form of an entry in the declarant's records and access to those data by the customs authorities, the declaration shall take effect from the date on which the goods are entered in the records.

3 The place where the supplementary declaration is to be lodged in accordance with the authorisation shall be deemed, for the purposes of Article 55, to be the place where the customs declaration has been lodged.

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## Section 4

### Provisions applying to all customs declarations

#### Article 111

##### Person lodging a declaration

1 Without prejudice to Article 110(1), a customs declaration may be made by any person who is able to present or make available all of the documents which are required for the application of the provisions governing the customs procedure in respect of which the goods are declared. That person shall also be able to present the goods in question or to have them presented to the competent customs office.

However, where acceptance of a customs declaration imposes particular obligations on a specific person, the declaration must be made by that person or by his representative.

2 The declarant shall be established in the customs territory of the Community. However, the following declarants shall not be required to be established within the Community:

- persons who lodge a declaration for transit or temporary admission,
- persons who declare goods occasionally, provided that the customs authorities deem this to be justified.

3 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the cases in which, and the conditions under which, the requirements referred to in paragraph 2 may be waived, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

#### Article 112

##### Acceptance of a declaration

1 Declarations which comply with the conditions laid down in this Chapter shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs or, to the satisfaction of the customs authorities, are made available for customs controls.

Where the declaration takes the form of an entry in the declarant's records and access to those data by the customs authorities, the declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records. The customs authorities may, without prejudice to the legal obligations of the declarant or to the application of security and safety controls, waive the obligation for the goods to be presented or to be made available for customs control.

2 Without prejudice to Article 110(2) or the second subparagraph of paragraph 1 of this Article, where a customs declaration is lodged at a customs office other than the office at which the goods are presented, the declaration shall be accepted when the office at which the goods are presented confirms the availability of the goods for customs controls.

3 The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.

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4 The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down detailed rules for the implementation of this Article.

### *Article 113*

#### **Amendment of a declaration**

1 The declarant shall, at his request, be permitted to amend one or more of the particulars of the declaration after the declaration has been accepted by customs. The amendment shall not render the declaration applicable to goods other than those which it originally covered.

2 No such amendment shall be permitted where it is requested after any of the following events:

- a the customs authorities have informed the declarant 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 released the goods.

3 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to paragraph 2(c) of this Article, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

### *Article 114*

#### **Invalidation of a declaration**

1 The customs authorities shall, at the request of the declarant, invalidate a declaration already accepted in the following cases:

- a where they are satisfied that the goods are immediately to be placed under another customs procedure;
- b where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the customs authorities have informed the declarant of their intention to examine the goods, a request for invalidation of the declaration shall not be accepted before the examination has taken place.

2 The declaration shall not be invalidated after the goods have been released.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to the first subparagraph of this paragraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

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## Section 5

### Other simplifications

#### Article 115

#### **Facilitation of the drawing-up of customs declarations for goods falling under different tariff subheadings**

Where a consignment is made up of goods falling within different tariff subheadings, and dealing with each of those goods in accordance with its tariff subheadings for the purpose of drawing-up the customs declaration would entail a burden of work and expense disproportionate to the import duties chargeable, the customs authorities may, at the request of the declarant, agree that import duties be charged on the whole consignment on the basis of the tariff subheadings of the goods which are subject to the highest rate of import or export duty.

The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

#### Article 116

#### **Simplification of customs formalities and controls**

1 Customs authorities may authorise simplifications, other than as referred to under Section 3 of this Chapter, of the customs formalities and controls.

2 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down in particular rules in respect of the following:

- (a) the granting of the authorisations referred to in paragraph 1;
- (b) the cases in which review of the authorisations is to be carried out and the conditions under which their use is to be monitored by the customs authorities;
- (c) the conditions under which the authorisations are granted;
- (d) the conditions under which an economic operator may be authorised to carry out certain customs formalities which should in principle be carried out by the customs authorities, including the self-assessment of import and export duties, and to perform certain controls under customs supervision;
- (e) identification of the customs authority competent for the granting of the authorisations;
- (f) consultation with and provision of information to other customs authorities, where appropriate;
- (g) the conditions under which the authorisations may be suspended or revoked;
- (h) the specific role and responsibilities of the competent customs offices involved, particularly in respect of the controls to be applied;
- (i) the form of, and any time limit for, the completion of formalities,

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



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Those measures shall take account of the following:

- the customs formalities to be completed and customs controls to be performed for security and safety purposes on goods brought into or leaving the customs territory of the Community,
- the rules adopted pursuant to Article 25(3),
- with regard to point (d), where more than one Member State is involved, the applicant shall hold the status of authorised economic operator in accordance with Article 14,
- with regard to point (e), the place where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls, and where at least part of the activities to be covered by the authorisation are to be carried out.

## CHAPTER 3

### Verification and release of goods

#### Section 1

#### Verification

##### *Article 117*

#### Verification of a customs declaration

The customs authorities may, for the purpose of verifying the accuracy of the particulars contained in a customs declaration which they have accepted:

- (a) examine the declaration and all of the supporting documents;
- (b) require the declarant to present other documents;
- (c) examine the goods;
- (d) take samples for analysis or for detailed examination of the goods.

##### *Article 118*

#### Examination and sampling of goods

1 Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.

2 The declarant shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the declarant to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.

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3 Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.

#### *Article 119*

### **Partial examination and sampling of goods**

1 Where only part of the goods covered by a customs declaration is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods covered by the same declaration.

However, the declarant may request a further examination or sampling of the goods if he considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods declared. The request shall be granted, provided that the goods have not been released or that, if they have been released, the declarant proves that they have not been altered in any way.

2 For the purposes of paragraph 1, where a customs declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.

3 The Commission shall, in accordance with the management procedure referred to in Article 184(3), adopt measures laying down the procedure to be followed in the event of divergent results of examinations pursuant to paragraph 1 of this Article.

#### *Article 120*

### **Results of the verification**

1 The results of verifying the customs declaration shall be used for the application of the provisions governing the customs procedure under which the goods are placed.

2 Where the customs declaration is not verified, paragraph 1 shall apply on the basis of the particulars contained in the declaration.

3 The results of the verification made by the customs authorities shall have the same conclusive force throughout the customs territory of the Community.

#### *Article 121*

### **Identification measures**

1 The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the customs procedure for which those goods have been declared.

Those identification measures shall have the same legal effect throughout the customs territory of the Community.

2 Means of identification affixed to the goods or means of transport shall be removed or destroyed only by the customs authorities or, where they are authorised to do so by the customs authorities, by economic operators, unless, as a result of unforeseeable circumstances or *force*

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*majeure*, their removal or destruction is essential to ensure the protection of the goods or the means of transport.

## Article 122

### Implementing measures

The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Section.

## Section 2

### Release

## Article 123

### Release of the goods

1 Without prejudice to Article 117, where the conditions for placing the goods under the procedure concerned are fulfilled and provided that any restriction has been applied and the goods are not subject to any prohibition, the customs authorities shall release the goods as soon as the particulars in the customs declaration have been verified or are accepted without verification.

The first subparagraph shall also apply where verification as referred to in Article 117 cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.

2 All the goods covered by the same declaration shall be released at the same time.

For the purposes of the first subparagraph, where a customs declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate customs declaration.

3 Where the goods are presented at a customs office other than the office at which the customs declaration has been accepted, the customs authorities involved shall exchange the information necessary for the release of the goods, without prejudice to appropriate controls.

## Article 124

### Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee

1 Where the placing of goods under a customs procedure gives rise to a customs debt, the release of the goods shall be conditional upon the payment of the amount of import or export duty corresponding to the customs debt or the provision of a guarantee to cover that debt.

However, without prejudice to the third subparagraph, the first subparagraph shall not apply to temporary admission with partial relief from import duties.

Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the customs authorities require the provision of a guarantee, those goods

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shall not be released for the customs procedure in question until such guarantee is provided.

2 The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down exceptions to the first and third subparagraphs of paragraph 1 of this Article.

## CHAPTER 4

### Disposal of goods

#### Article 125

### Destruction of goods

Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to customs to be destroyed and shall inform the holder of the goods accordingly. The costs of destruction shall be borne by the holder of the goods.

#### Article 126

### Measures to be taken by the customs authorities

1 The customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods in the following cases:

- a where one of the obligations laid down in customs legislation concerning the introduction of non-Community goods into the customs territory of the Community has not been fulfilled, or the goods have been withheld from customs supervision;
- b where the goods cannot be released for any of the following reasons:
  - (i) it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the customs authorities;
  - (ii) the documents which must be produced before the goods can be placed under, or released for, the customs procedure requested have not been made available;
  - (iii) payments or a guarantee which should have been made or provided in respect of import or export duties, as the case may be, have not been made or provided within the period prescribed;
  - (iv) they are subject to prohibitions or restrictions;
- c where the goods have not been removed within a reasonable period after their release;
- d where, after their release, the goods are found not to have fulfilled the conditions for that release;
- e where goods are abandoned to the State in accordance with Article 127.

2 Non-Community goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the temporary storage procedure.

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### *Article 127*

#### **Abandonment**

1 Non-Community goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the holder of the procedure or, where applicable, the holder of the goods.

2 Abandonment shall not entail any expense for the State. The holder of the procedure or, where applicable, the holder of goods, shall bear the costs of any destruction or other disposal of goods.

### *Article 128*

#### **Implementing measures**

The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the implementation of this Chapter, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

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