

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Customs Code (Modernised Customs Code) (repealed)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 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:

- 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.

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## 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.



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