

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Customs Code (Modernised Customs Code) (repealed)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 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;

Status: Point in time view as at 23/04/2008.

Changes to legislation: *There are currently no known outstanding effects for the Regulation (EC) No 450/2008 of the European Parliament and of the Council (repealed), Section 5. (See end of Document for details)*

- (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).

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.

Status:

Point in time view as at 23/04/2008.

Changes to legislation:

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