

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

Article 104

Waiver from the obligation to lodge an entry summary declaration (Article 127(2)(b) of the Code)

1 The lodging of an entry summary declaration shall be waived in respect of the following goods:

- a electrical energy;
- b goods entering by pipeline;
- c items of correspondence;
- d [^{F1}personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs], provided that they are not carried under a transport contract;
- e goods for which an oral customs declaration is permitted in accordance with [^{F2}provision made by or under the Taxation (Cross-border Trade) Act 2018] provided that they are not carried under a transport contract;
- [^{F3}f goods referred to in Article 138(b) to (d) and (h) or in Article 139(1) [^{F4}in respect of which a customs declaration is permitted to be made][^{F5}by conduct in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018] provided that they are not carried under a transport contract;]
- g goods contained in travellers' personal baggage ^{F6}....
- [^{F3}h goods moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302;]
- i weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of [^{F7}the United Kingdom], in military transport or transport operated for the sole use of the military authorities;
- j the following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods which were incorporated in those offshore installations for the purposes of their construction, repair, maintenance or conversion;
 - (ii) goods which were used to fit or equip the offshore installations;
 - (iii) provisions used or consumed on the offshore installations;

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- (iv) non-hazardous waste from the said offshore installations;
- k goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;
- l the following goods on board vessels and aircraft:
 - (i) goods which have been supplied for incorporation as parts of or accessories in those vessels and aircraft;
 - (ii) goods for the operation of the engines, machines and other equipment of those vessels or aircrafts;
 - (iii) foodstuffs and other items to be consumed or sold on board;
- [^{F3}m goods brought into the customs territory of the Union from [^{F8}the Isle of Man, the Channel Islands or] Gibraltar^{F9}...;]
- n products of sea-fishing and other products taken from the sea outside the customs territory of the Union by [^{F10}United Kingdom] fishing vessels;
- o vessels, and the goods carried thereon, entering the territorial waters of [^{F11}the United Kingdom] with the sole purpose of taking on board supplies without connecting to any of the port facilities;
- p goods covered by ATA or CPD carnets provided they are not carried under a transport contract^[F3;]
- [^{F12}q waste from ships, under the condition that the advance waste notification as referred to in Article 6 of Directive (EU) 2019/883 has been made in the maritime National Single Window or through other reporting channels acceptable to the competent authorities including customs.]

[^{F32} The lodging of an entry summary declaration shall be waived in respect of goods in postal consignments^{F13}....]

^{F14}3

[^{F34} The lodging of an entry summary declaration shall be waived in respect of goods in a consignment the intrinsic value of which does not exceed [^{F15}£19], provided that the customs authorities accept, with the agreement of the economic operator, to carry out a risk analysis using the information contained in, or provided by, the system used by the economic operator^{F16}....]

5. [^{F17}The] lodging of an entry summary declaration shall be waived in respect of goods which ^{F18}... are in transit to or are brought into the customs territory of the Union from a place where, in relation to that territory, such a declaration was not required before exit day.

[^{F19}6 The lodging of an entry summary declaration shall be waived in respect of goods described in regulation 26(5) of the Customs (Northern Ireland) (EU Exit) Regulations 2020.]

Textual Amendments

- F1** Words in Art. 104(1)(d) substituted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **3(3)(e)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F2** Words in Art. 104(1)(e) substituted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(3)(e)(ia)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(d)**); 2020 c. 1, **Sch. 5 para. 1(1)**

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TITLE IV CHAPTER 1

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- F3** Substituted by Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.
- F4** Words in Art. 104(1)(f) substituted (1.7.2022) by The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(2)(a)**
- F5** Words in Art. 104(1)(f) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(e)(ib)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(d)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F6** Words in Art. 104(1)(g) omitted (1.7.2022) by virtue of The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(2)(b)**
- F7** Words in Art. 104(1)(i) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(e)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F8** Words in Art. 104(1)(m) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(e)(iii)(aa)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(2)(e)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F9** Words in Art. 104(1)(m) omitted (31.12.2020) by virtue of The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(e)(iii)(bb)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(2)(e)**)
- F10** Words in Art. 104(1)(n) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(e)(iv)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F11** Words in Art. 104(1)(o) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(e)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F12** Inserted by Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.
- F13** Words in Art. 104(2) omitted (31.12.2020) by virtue of S.I. 2019/715, **reg. 3(3)(e)(v)** (as substituted by The Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020 (S.I. 2020/1379), regs. 1(3), **4(2)(f)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F14** Deleted by Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.
- F15** Word in Art. 104(4) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(e)(vii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F16** Words in Art. 104(4) omitted (31.12.2020) by virtue of The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(e)(viii)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(h)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F17** Word in Art. 104(5) substituted (1.7.2022) by The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(2)(c)(i)**
- F18** Words in Art. 104(5) omitted (1.7.2022) by virtue of The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(2)(c)(ii)**
- F19** Art. 104(6) inserted (1.1.2022) by The Customs (Safety and Security Procedures) Regulations 2021 (S.I. 2021/1011), regs. 1(3), **2(2)**

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Article 105

Time-limits for lodging the entry summary declaration in case of transport by sea(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by sea, the entry summary declaration shall be lodged within the following time-limits:

- (a) for containerised cargo, other than where point (c) or point (d) applies, at the latest 24 hours before the goods are loaded onto the vessel on which they are to be brought into the customs territory of the Union;
- (b) for bulk or break bulk cargo, other than where point (c) or (d) applies, at the latest four hours before the arrival of the vessel at the first port of entry into the customs territory of the Union;
- (c) at the latest two hours before arrival of the vessel at the first port of entry into the customs territory of the Union in case of goods coming from any of the following:
 - (i) [^{F20}Ireland or Norway];
 - (ii) the Faeroe Islands;
 - (iii) Iceland;
 - (iv) ports on the Baltic Sea, the North Sea, [^{F21}the English Channel, or the Atlantic coast of Europe from the point where it meets the English Channel to and including the port of Algeciras];
 - (v) ^{F22} ...
- (d) ^{F23} ...

Textual Amendments

F20 Words in Art. 105(c)(i) substituted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(3)(g)(i)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(2)(j)**); 2020 c. 1, **Sch. 5 para. 1(1)**

F21 Words in Art. 105(c)(iv) substituted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(3)(g)(ii)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(2)(j)**); 2020 c. 1, **Sch. 5 para. 1(1)**

F22 Art. 105(c)(v) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**); 2020 c. 1, **Sch. 5 para. 1(1)**

F23 Art. 105(d) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**); 2020 c. 1, **Sch. 5 para. 1(1)**

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^{F3} Article 106

Time limits for lodging the entry summary declaration in case of transport by air (Article 127(2)(b), (3),(6) and (7) of the Code)

1 Where the goods are brought into the customs territory of the Union by air, the full particulars of the entry summary declaration shall be lodged as soon as possible and in any case within the following time limits:

- a for flights with a duration of less than four hours, at the latest by the time of the actual departure of the aircraft;
- b for other flights, at the latest four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.

F24 2

F25 2a

F26 3

F27 4]

Textual Amendments

- F3** Substituted by [Commission Delegated Regulation \(EU\) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013, and amending Delegated Regulation \(EU\) 2016/341 supplementing Regulation \(EU\) No 952/2013, laying down the Union Customs Code.](#)
- F24** Art. 106(2) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F25** Art. 106(2a) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F26** Art. 106(3) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F27** Art. 106(4) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**); 2020 c. 1, **Sch. 5 para. 1(1)**

Article 107

Time-limits for lodging the entry summary declaration in case of transport by rail(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by rail, the entry summary declaration shall be lodged within the following time-limits:

- (a) where the train voyage from the last train formation station located in a third country to the customs office of first entry takes less than two hours, at the latest one hour before arrival of the goods ^{F28} ...;

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(b) in all other cases, at the latest two hours before the arrival of the goods ^{F29}....

Textual Amendments

F28 Words in Art. 107(a) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **3(3)(h)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

F29 Words in Art. 107(b) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **3(3)(h)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

Article 108

Time-limits for lodging the entry summary declaration in case of transport by road(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by road, the entry summary declaration shall be lodged at the latest one hour before the arrival of the goods ^{F30}....

Textual Amendments

F30 Words in Art. 108 omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **3(3)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

Article 109

Time-limits for lodging the entry summary declaration in case of transport by inland waterways(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by inland waterways, the entry summary declaration shall be lodged at the latest two hours before arrival of the goods ^{F31}....

Textual Amendments

F31 Words in Art. 109 omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **3(3)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

Article 110

Time-limits for lodging the entry summary declaration in case of combined transportation(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union on a means of transport which is, itself, transported on an active means of transport, the time-limit for

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lodging the entry summary declaration shall be the time-limit applicable to the active means of transport.

Article 111

Time-limits for lodging the entry summary declaration in case of *force majeure*(Article 127(3) and (7) of the Code)

The time-limits referred to in Articles 105 to 109 shall not apply in the case of *force majeure*.

^{F32}Article 112

Provision of particulars of the entry summary declaration by other persons in specific cases as regards transport by sea or inland waterways(Article 127(6) of the Code)

Textual Amendments

F32 Art. 112 revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), [reg. 3\(2\)](#) (as substituted by [S.I. 2020/1379](#), [regs. 1\(3\)](#), [4\(1\)](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

^{F33}Article 113

Provision of particulars of the entry summary declaration by other persons in specific cases as regards transport by air(Article 127(6) of the Code)

Textual Amendments

F33 Art. 113 revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), [reg. 3\(2\)](#) (as substituted by [S.I. 2020/1379](#), [regs. 1\(3\)](#), [4\(1\)](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#)

^{F34} Article 113a

Provision of particulars of the entry summary declaration by other persons (Article 127 (6) of the Code)

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Textual Amendments

- F34** Art. 113a revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**); 2020 c. 1, **Sch. 5 para. 1(1)**

Changes to legislation:

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Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 5(1)(a)(i) words substituted by [S.I. 2019/714 reg. 3\(2\)\(b\)\(ii\)\(aa\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Art. 5(1)(a)(iv) omitted by [S.I. 2019/714 reg. 3\(2\)\(b\)\(ii\)\(bb\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Art. 5(1)(a)(iv) revoked by [S.I. 2019/715 reg. 3\(2\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted immediately before IP completion day by S.I. 2020/1379, regs. 1(3), 4(1))
- Art. 5(2A) inserted by [S.I. 2019/714 reg. 3\(2\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Art. 7(1)(b) words substituted by [S.I. 2019/714 reg. 3\(4\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Annex 12-1Ch. 3 words substituted by [S.I. 2019/714 reg. 3\(5\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Art. 104(5) words substituted in earlier amending provision S.I. 2019/715, reg. 3(3) (f) by [S.I. 2019/1219 reg. 4](#) (This amendment not applied to legislation.gov.uk. Reg. 4 revoked immediately before IP completion day by S.I. 2020/1379, regs. 1(3), 7(2))
- Art. 104(6) inserted by [S.I. 2019/1219 reg. 3\(2\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2)(3) revoked immediately before IP completion day by S.I. 2020/1379, regs. 1(3), 7(2))
- Art. 244(5)-(8) inserted by [S.I. 2019/1219 reg. 3\(3\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2)(3) revoked immediately before IP completion day by S.I. 2020/1379, regs. 1(3), 7(2))
- Art. 245(1A) inserted by [S.I. 2019/715 reg. 3\(3\)\(l\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(3)(l) omitted immediately before IP completion day by virtue of S.I. 2020/1379, regs. 1(3), 4(2)(n))
- Art. 245(2)(h)-(j) inserted by [S.I. 2023/1011 reg. 2\(2\)](#)
- Art. 245(3)(4) inserted by [S.I. 2019/1219 reg. 3\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(1)(4) revoked on IP completion day by S.I. 2020/1613, regs. 1(2), 3)