

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 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 134

**Customs declarations in trade with special fiscal territories(Article 1(3) of the Code)**

1 The following provisions shall apply to the trade in Union goods referred to in Article 1(3) of the Code:

- a Chapters 2, 3 and 4 of Title V of the Code;
- b Chapters 2 and 3 of Title VIII of the Code;
- c Chapters 2 and 3 of Title V of this Regulation;
- d Chapters 2 and 3 of Title VIII of this Regulation.

2 Any person may comply with its obligations under the provisions referred to in paragraph 1 by presenting an invoice or a transport document in the following cases:

- a where goods are dispatched from the special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, within the same Member State;
- b where goods are introduced into the special fiscal territory from another part of the customs territory of the Union, which is not a special fiscal territory, within the same Member State;
- c where goods are dispatched from another part of the customs territory of the Union, which is not a special fiscal territory, to the special fiscal territory within the same Member State;
- d where goods are introduced into another part of the customs territory of the Union, which is not a special fiscal territory, from the special fiscal territory within the same Member State.

### *Article 135*

#### **Oral declaration for release for free circulation(Article 158(2) of the Code)**

1 Customs declarations for release for free circulation may be lodged orally for the following goods:

- a goods of a non-commercial nature;
- b goods of a commercial nature contained in the travellers' personal baggage provided that they do not exceed either EUR 1 000 in value or 1 000 kg in net mass;
- c products obtained by Union farmers on properties located in a third country and products of fishing, fish-farming and hunting activities, which benefit from duty relief under Articles 35 to 38 of Regulation (EC) No 1186/2009;
- d seeds, fertilisers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries, which benefit from duty relief under Articles 39 and 40 of Regulation (EC) No 1186/2009.

2 Customs declarations for release for free circulation may be lodged orally for the goods referred to in Article 136(1) provided that the goods benefit from relief from import duty as returned goods.

### *Article 136*

#### **Oral declaration for temporary admission and re-export(Article 158(2) of the Code)**

1 Customs declarations for temporary admission may be lodged orally for the following goods:

- a pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport, as referred to in Articles 208 to 213;
- b personal effects and goods for sports purposes referred to in Article 219;
- c welfare materials for seafarers used on a vessel engaged in international maritime traffic referred to in point (a) of Article 220;
- d medical, surgical and laboratory equipment referred to in Article 222;
- e animals referred to in Article 223 provided that they are intended for transhumance or grazing or for the performance of work or transport;
- f equipment referred to in Article 224(a);
- g instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant satisfying the conditions laid down in Article 226(1);
- h disaster relief material used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union;
- i portable musical instruments temporarily imported by travellers and intended to be used as professional equipment;
- j packings which are imported filled and are intended for re-export, whether empty or filled, bearing the permanent, indelible markings identifying a person established outside the customs territory of the Union;
- k radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside

the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles;

- 1 other goods, where this is authorised by the customs authorities.
- 2 Re-export declarations may be made orally when discharging a temporary admission procedure for the goods referred to in paragraph 1.

#### *Article 137*

#### **Oral declaration for export(Article 158(2) of the Code)**

- 1 Customs declarations for export may be made orally for the following goods:
  - a goods of a non-commercial nature;
  - b goods of a commercial nature provided that they do not exceed either EUR 1 000 in value or 1 000 kg in net mass;
  - c means of transport registered in the customs territory of the Union and intended to be re-imported, and spare parts, accessories and equipment for those means of transport;
  - d domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country which benefit from duty relief under Article 115 of Regulation (EC) No 1186/2009;
  - e products obtained by agricultural producers farming on properties located in the Union, which benefit from duty relief under Articles 116, 117 and 118 of Regulation (EC) No 1186/2009;
  - f seeds exported by agricultural producers for use on properties located in third countries, which benefit from duty relief under Articles 119 and 120 of Regulation (EC) No 1186/2009;
  - g fodder and feeding stuffs accompanying animals during their exportation and benefitting from duty relief under Article 121 of Regulation (EC) No 1186/2009.
- 2 Customs declarations for export may be lodged orally for the goods referred to in Article 136 (1) where those goods are intended to be re-imported.

#### *Article 138*

#### **Goods deemed to be declared for release for free circulation in accordance with Article 141(Article 158(2) of the Code)**

Where not declared using other means, the following goods shall be deemed to be declared for release for free circulation in accordance with Article 141:

- (a) goods of a non-commercial nature contained in traveller's personal baggage, which benefit from relief from import duty either under Article 41 of Regulation (EC) No 1186/2009 or as returned goods;
- (b) goods referred to in Article 135(1)(c) and (d);
- (c) means of transport which benefit from relief from import duty as returned goods in accordance with Article 203 of the Code;
- (d) portable musical instruments re-imported by travellers and benefitting from relief from import duty as returned goods in accordance with Article 203 of the Code;
- (e) items of correspondence;

- (f) goods in a postal consignment, which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009.

*Article 139*

**Goods deemed to be declared for temporary admission and re-export in accordance with Article 141(Article 158(2) of the Code)**

1 Where not declared using other means, the goods referred to in points (e) to (j) of Article 136(1) shall be deemed to be declared for temporary admission in accordance with Article 141.

2 Where not declared using other means, the goods referred to in points (e) to (j) of Article 136(1) shall be deemed to be declared for re-export in accordance with Article 141 discharging the temporary admission procedure.

*Article 140*

**Goods deemed to be declared for export in accordance with Article 141(Article 158(2) of the Code)**

1 Where not declared using other means, the following goods shall be deemed to be declared for export in accordance with Article 141:

- a goods referred to in Article 137;
- b portable musical instruments of travellers.

2 Where goods are dispatched to Heligoland, the goods shall be deemed to be declared for export in accordance with Article 141.

*Article 141*

**Acts deemed to be a customs declaration(Article 158(2) of the Code)**

1 In respect of goods referred to in Articles 138(a) to (d), 139 and 140(1), any of the following acts shall be deemed to be a customs declaration:

- a going through the green or 'nothing to declare' channel in a customs office where the two-channel system is in operation;
- b going through a customs office which does not operate the two-channel system;
- c affixing a 'nothing to declare' sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions.

2 Items of correspondence shall be deemed to be declared for release for free circulation by their entry into the customs territory of the Union.

Items of correspondence shall be deemed to be declared for export or re-export by their exit from the customs territory of the Union.

3 Goods in a postal consignment, which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009, shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code provided that the data required are accepted by the customs authorities.

4 Goods in a postal consignment not exceeding EUR 1 000 which are not liable for export duty, shall be deemed to be declared for export by their exit from the customs territory of the Union.

*Article 142*

**Goods which cannot be declared orally or in accordance with Article 141(Article 158(2) of the Code)**

Articles 135 to 140 shall not apply to the following:

- (a) goods in respect of which formalities have been completed with a view to obtaining refunds or financial advantages on export under the common agricultural policy;
- (b) goods in respect of which an application for the repayment of duty or other charges is made;
- (c) goods which are subject to a prohibition or restriction;
- (d) goods which are subject to any other special formality provided for in Union legislation which the customs authorities are required to apply.

*Article 143*

**Paper-based customs declarations(Article 158(2) of the Code)**

Travellers may lodge a paper-based customs declaration in respect of goods carried by them.

*Article 144*

**Customs declaration for goods in postal consignments(Article 6(2) of the Code)**

A postal operator may lodge a customs declaration for release for free circulation containing the reduced data set referred to in Annex B in respect of goods in a postal consignment where the goods fulfil all of the following conditions:

- (a) their value does not exceed EUR 1 000;
- (b) no application for repayment or remission is made in relation to them;
- (c) they are not subject to prohibitions and restrictions.

## Section 2

### ***Simplified customs declarations***

#### *Article 145*

#### **Conditions for authorisation of regular use of simplified customs declarations(Article 166(2) of the Code)**

1 An authorisation to regularly place goods under a customs procedure on the basis of a simplified declaration in accordance with Article 166 (2) of the Code shall be granted if the following conditions are fulfilled:

- a the applicant complies with the criterion laid down in Article 39(a) of the Code;
- b where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products;
- c the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;
- d where applicable, the applicant has satisfactory procedures in place for the handling of import and export licences connected to prohibitions and restrictions, including measures to distinguish goods subject to the prohibitions or restrictions from other goods and to ensure compliance with those prohibitions and restrictions.

2 AEOCs shall be deemed to fulfil the conditions referred to in points (b), (c) and (d) of paragraph 1, in so far as their records are appropriate for the purposes of the placement of goods under a customs procedure on the basis of a simplified declaration.

#### *Article 146*

#### **Supplementary declaration(Article 167(1) of the Code)**

1 Where the customs authorities are to enter the amount of import or export duty payable in the accounts in accordance with the first subparagraph of Article 105(1) of the Code, the supplementary declaration referred to in the first subparagraph of Article 167(1) of the Code shall be lodged within 10 days of the release of the goods.

2 Where an entry in the accounts takes place in accordance with the second subparagraph of Article 105(1) of the Code and the supplementary declaration is of a general, periodic or recapitulative nature, the period of time covered by the supplementary declaration shall not exceed one calendar month.

3 The time-limit for lodging the supplementary declaration referred to in paragraph 2 shall be set by the customs authorities. It shall not exceed 10 days from the end of the period of time covered by the supplementary declaration.

### *Article 147*

#### **Time-limit for the declarant to be in possession of the supporting documents in the case of supplementary declarations(Article 167(1) of the Code)**

1 The supporting documents that were missing when the simplified declaration was lodged shall be in the possession of the declarant within the time-limit for lodging the supplementary declaration in accordance with Article 146(1) or (3).

2 The customs authorities may, in duly justified circumstances, allow for a longer time-limit for making available the supporting documents than the one provided for in paragraph 1. That time-limit shall not exceed 120 days from the date of the release of the goods.

3 Where the supporting document concerns the customs value, the customs authorities may, in duly justified circumstances, set a longer time-limit than the one provided for in paragraphs 1 or 2 taking due account of the limitation period referred to in Article 103(1) of the Code.

### *Section 3*

#### ***Provisions applying to all customs declarations***

### *Article 148*

#### **Invalidation of a customs declaration after release of the goods(Article 174(2) of the Code)**

1 Where it is established that goods have been declared in error for a customs procedure under which a customs debt on import is incurred instead of being declared for another customs procedure, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

- a the application is made within 90 days of the date of acceptance of the declaration;
- b the goods have not been used in a way incompatible with the customs procedure under which they would have been declared had the error not occurred;
- c at the time of the erroneous declaration, the conditions were fulfilled for placing the goods under the customs procedure under which they would have been declared had the error not occurred;
- d a customs declaration for the customs procedure under which the goods would have been declared had the error not occurred has been lodged.

2 Where it is established that the goods have been declared in error instead of other goods, for a customs procedure for which a customs debt on import is incurred, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

- a the application is made within 90 days of the date of acceptance of the declaration;
- b the goods erroneously declared have not been used other than as authorised in their original state and have been restored to their original state;
- c the same customs office is competent with regard to the goods erroneously declared and the goods which the declarant had intended to declare;

- d the goods are to be declared for the same customs procedure as those erroneously declared.

3 Where goods which have been sold under a distance contract as defined in Article 2(7) of Directive 2011/83/EU of the European Parliament and of the Council<sup>(1)</sup> have been released for free circulation and are returned, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

- a the application is made within 90 days of the date of acceptance of the customs declaration;
- b the goods have been exported with a view to their return to the original supplier's address or to another address indicated by that supplier.

4 In addition to the cases referred to in paragraphs 1, 2 and 3, customs declarations shall be invalidated after the goods have been released, upon reasoned application by the declarant, in any of the following cases:

- a where goods have been released for export, re-export or outward processing and have not left the customs territory of the Union;
- b where Union goods have been declared in error for a customs procedure applicable to non-Union goods, and their customs status as Union goods has been proved afterwards by means of a T2L, T2LF or a customs goods manifest;
- c where goods have been erroneously declared under more than one customs declaration;
- d where an authorisation with retroactive effect is granted in accordance with Article 211(2) of the Code;
- e where Union goods have been placed under the customs warehousing procedure in accordance with Article 237(2) of the Code and can no longer be placed under that procedure in accordance with Article 237(2) of the Code.

5 A customs declaration in respect of goods which are subject to export duty, to an application for repayment of import duty, to refunds or other export amounts or to other special measures on export, may only be invalidated in accordance with paragraph 4(a) if the following conditions are fulfilled:

- a the declarant provides the customs office of export or, in case of outward processing, the customs office of placement, with evidence that the goods have not left the customs territory of the Union;
- b where the customs declaration is paper-based, the declarant returns, to the customs office of export or, in case of outward processing, the customs office of placement, all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration;
- c the declarant provides the customs office of export with evidence that any refunds and other amounts or financial advantages provided for on export for the goods in question have been repaid or that the necessary measures have been taken by the competent authorities to ensure that they are not paid;
- d the declarant complies with any other obligations by which he is bound in respect of the goods;
- e any adjustments made on an export licence presented in support of the customs declaration are cancelled.



#### Section 4

#### **Other simplifications**

#### Article 149

#### **Conditions for granting authorisations for centralised clearance(Article 179(1) of the Code)**

1 In order for centralised clearance to be authorised in accordance with Article 179 of the Code, applications for centralised clearance shall pertain to any of the following:

- a release for free circulation;
- b customs warehousing;
- c temporary admission;
- d end-use;
- e inward processing;
- f outward processing;
- g export;
- h re-export.

2 Where the customs declaration takes the form of an entry in the declarant's records, centralised clearance may be authorised under the conditions laid down in Article 150.

#### Article 150

#### **Conditions for granting authorisations for entry in the declarant's records(Article 182(1) of the Code)**

1 An authorisation to lodge a customs declaration in the form of an entry in the declarant's records shall be granted where the applicants demonstrate that they fulfil the criteria laid down in Article 39(a), (b) and (d) of the Code.

2 In order for an authorisation to lodge a customs declaration in the form of an entry in the declarant's records to be granted in accordance with Article 182(1) of the Code, the application shall pertain to any of the following:

- a release for free circulation;
- b customs warehousing;
- c temporary admission;
- d end-use;
- e inward processing;
- f outward processing;
- g export and re-export.

3 Where the application for authorisation concerns release for free circulation, the authorisation shall not be granted for the following:

- a simultaneous release for free circulation and home use of goods which are exempt from VAT in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;
- b re-import with simultaneous release for free circulation and home use of goods which are exempt from VAT in accordance with Article 138 of Directive 2006/112/EC and,

when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC.

4 Where the application for authorisation concerns export and re-export, an authorisation shall only be granted where both of the following conditions are fulfilled:

- a the obligation to lodge a pre-departure declaration is waived in accordance with Article 263(2) of the Code;
- b the customs office of export is also the customs office of exit or the customs office of export and the customs office of exit have made arrangements ensuring that the goods are subject to customs supervision on exit.

5 Where the application for authorisation concerns export and re-export, export of excise goods is not allowed, unless Article 30 of Directive 2008/118/EC is applicable.

6 An authorisation for entry in the declarant's records shall not be granted where the application concerns a procedure for which a standardised exchange of information between customs authorities is required in accordance with Article 181 unless the customs authorities agree to other means of electronic exchange of information being used.

#### *Article 151*

##### **Conditions for granting authorisations for self-assessment(Article 185(1) of the Code)**

Where an applicant referred to in Article 185(2) of the Code is a holder of an authorisation for entry in the declarant's records, self-assessment shall be authorised on condition that the application for self-assessment pertains to the customs procedures referred to in Article 150(2) or to re-export.

#### *Article 152*

##### **Customs formalities and controls under self-assessment(Article 185(1) of the Code)**

Holders of authorisations for self-assessment may be authorised to carry out controls, under customs supervision, of compliance with prohibitions and restrictions as specified in the authorisation.

- (1) Directive 2011/83/EU of the European Parliament and of the Council of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council ([OJ L 304, 22.11.2011, p. 64](#)).