

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 VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER I

Formalities prior to the exit of goods

Article 244

Time-limit for the lodging of pre-departure declarations(Article 263(1) of the Code)

1 The pre-departure declaration referred to in Article 263 of the Code shall be lodged at the competent customs office within the following time-limits:

- a in the case of maritime traffic:
 - (i) for containerised cargo movements other than those referred to in points (ii) and (iii), at the latest 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Union;
 - (ii) for containerised cargo movements between the customs territory of the Union and [^{F1}Norway, Ireland], the Faeroe Islands, Iceland or ports on the Baltic Sea, the North Sea, [^{F2}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], at the latest two hours before departure from a port in the customs territory of the Union;
 - (iii) ^{F3}...
 - (iv) for movements not involving containerised cargo, at the latest 2 hours prior to departure from a port in the customs territory of the Union;
- b in the case of air traffic, at the latest 30 minutes prior to departure from an airport in the customs territory of the Union;
- c in the case of road and inland waterways traffic, at the latest one hour before the goods are to leave the customs territory of the Union;
- d in the case of rail traffic:
 - (i) where the train voyage from the last train formation station to the customs office of exit takes less than two hours, at the latest one hour before arrival of the goods at the place for which the customs office of exit is competent;
 - (ii) in all other cases, at the latest two hours before the goods are to leave the customs territory of the Union.

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2 Notwithstanding paragraph 1, where the pre-departure declaration concerns goods for which [^{F4}an agricultural export] refund is claimed ^{F5}..., it shall be lodged at the competent customs office at the latest at the time of loading the goods ^{F6}....

3 In the following situations, the time-limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the customs territory of the Union:

- a where the goods have arrived at the customs office of exit on another means of transport from which they are transferred before leaving the customs territory of the Union (inter-modal transport);
- b where the goods have arrived at the customs office of exit on a means of transport which is itself transported on an active means of transport when leaving the customs territory of the Union (combined transportation).

4 The time-limits referred to in paragraphs 1, 2 and 3 shall not apply in the case of *force majeure*.

Textual Amendments

- F1** Words in Art. 244(1)(a)(ii) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(ia)(i)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(k)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F2** Words in Art. 244(1)(a)(ii) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(ia)(ii)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(k)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F3** Art. 244(1)(a)(iii) 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)**
- F4** Words in Art. 244(2) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(j)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F5** Words in Art. 244(2) 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)(j)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in Art. 244(2) 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)(j)(iii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

Modifications etc. (not altering text)

- C1** Art. 244 excluded (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2020 (S.I. 2020/1613), regs. 1(2), **2(7)(a)**

Article 245

Waiver from the obligation to lodge a pre-departure declaration(Article 263(2)(b) of the Code)

1 [^{F7}The] lodging of a pre-departure declaration shall be waived for the following goods:

- a electrical energy;
- b goods leaving by pipeline;
- c items of correspondence;

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- d goods moved under the rules of the acts of the Universal Postal Union;
 - [^{F8}e the goods in Article 104(1)(d) provided that they are not carried under a transport contract;]
 - f goods contained in travellers' personal baggage ^{F9}...
 - [^{F10}g goods which are permitted to be declared for export orally or by conduct in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018;]
 - h goods covered by ATA and CPD carnets;
 - [^{F11}i goods moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302;]
 - j goods carried on vessels moving between Union ports without any intervening call at any port outside the customs territory of the Union;
 - k goods carried on aircraft moving between Union airports without any intervening call at any airport outside the customs territory of the Union;
 - l weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of [^{F12}the United Kingdom], in military transport or transport operated for the sole use of the military authorities;
 - m the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods to be used for construction, repair, maintenance or conversion of the offshore installations;
 - (ii) goods to be used to fit or equip the offshore installations;
 - (iii) provisions to be used or consumed on the offshore installations;
 - n goods for which relief can be claimed 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;
 - o goods which are supplied for incorporation as part of or accessories in vessels or aircraft and for the operation of the engines, machines and other equipment of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;
 - [^{F11}p goods dispatched from the customs territory of the Union to [^{F13}the Isle of Man, the Channel Islands or] Gibraltar^{F14}....]
 - [^{F15}q goods dispatched from the customs territory of the Union to the Republic of Ireland, providing:
 - (i) the goods have been placed under a common transit procedure in accordance with the Convention on a common transit procedure; and
 - (ii) the customs office of destination in respect of the goods is in Northern Ireland.]
- 2 The lodging of a pre-departure declaration shall be waived for goods in the following situations:
- a where a vessel that transports the goods between Union ports is to call at a port outside the customs territory of the Union and the goods are to remain loaded on board the vessel during the call at the port outside the customs territory of the Union;
 - b where an aircraft that transports the goods between Union airports is to call at an airport outside the customs territory of the Union and the goods are to remain loaded on board the aircraft during the call at the airport outside the customs territory of the Union;

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- c where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the customs territory of the Union and which will carry them out of that territory;
- d where the goods were loaded at a previous port or airport in the customs territory of the Union where a pre-departure declaration was lodged or a waiver from the obligation to lodge a pre-departure declaration was applicable and remain on the means of transport that will carry them out of the customs territory of the Union;
- e where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them out of the customs territory of the Union, provided that the following conditions are fulfilled:
 - (i) the transhipment is undertaken within 14 days of the presentation of the goods in accordance with [F16]provision made by or under the Taxation (Cross-border Trade) Act 2018] or in exceptional circumstances, within a longer period authorised by the customs authorities where the period of 14 days is not sufficient to deal with those circumstances;
 - (ii) information about the goods is available to the customs authorities;
 - (iii) the destination of the goods and the consignee do not change to the knowledge of the carrier;
- f where goods were brought into the customs territory of the Union but they were rejected by the competent customs authority and were immediately returned to the country of export;
- [F17]g where goods have been transhipped from the means of transport that brought them into a point of entry, being a Union port, Union airport or the Cheriton Channel Tunnel Terminal at Folkestone, Kent, onto a different means of transport, providing:
 - (i) the goods will be exported on that means of transport from a place that is not the point of entry;
 - (ii) the goods are declared for a common transit procedure as defined in paragraph 16(1) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 within 14 days of the date of the presentation of the goods in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018;
 - (iii) the goods are moved under a single transport contract;
 - (iv) information about the goods is available to the customs authorities; and
 - (v) the destination of the goods and the consignee do not change to the knowledge of the carrier.]
- [F18]h where goods that are not under a customs procedure are declared for a free zone procedure and are moved from a free zone to a place from which they are exported, providing—
 - i the goods will be exported within 14 days of first being received in a free zone after being declared for a free zone procedure;
 - ii the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration; and
 - iii information about the goods is available to the customs authorities;

No...

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- i where goods are subject to a common transit procedure that starts outside Great Britain and are chargeable goods deemed to be declared for a transit procedure in accordance with paragraph 1(1) of Schedule 1 to the Transit Regulations, providing—
 - i the goods will be exported from Great Britain—
 - aa where paragraph 2(1) of Schedule 1 to the Transit Regulations applies, within 14 days of presentation of the goods to the HMRC customs office of transit; or
 - bb where paragraph 2(A1) of Schedule 1 to the Transit Regulations applies, within 14 days of the arrival of the goods in Great Britain;
 - ii information about the goods is available to the customs authorities;
 - iii the goods are moved on a single means of transport within the meaning of paragraph 19(3) of Schedule 1 to the Transit Regulations, through Great Britain;
 - iv the goods are moved under a single transport contract; and
 - v the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration;
- j where products of sea-fishing and other products taken from the territorial waters of the United Kingdom are to be landed outside the United Kingdom.

In this paragraph—

“common transit procedure” has the same meaning as it has in paragraph 1(2) of Schedule 1 to the Transit Regulations;

a “declaration of goods for a “free zone procedure”” has the same meaning as it has in regulation 2(2)(b) of the Customs Import Duty (EU Exit) Regulations 2018;

a “declaration of goods for a “transit procedure”” has the same meaning as it has in paragraph 5 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018;

“Transit Regulations” means the Customs Transit Procedures (EU Exit) Regulations 2018.]

[^{F193} Until 1 October 2021, the lodging of a pre-departure declaration shall be waived in respect of:

- a goods carried in RoRo vehicles;
- b pallets, containers and means of transport where those items are—
 - (i) carried under a transport contract; and
 - (ii) to be removed from the customs territory of the Union to a place where, in relation to that territory, such a declaration was not required before exit day.

In this paragraph, “RoRo vehicle” means a wheeled motorised vehicle or a non-motorised wheeled trailer which may be attached to such a vehicle, which is driven onto, and off, a train or vessel which conveys the vehicle or trailer on board and where the vehicle or trailer is used for the purposes of freight transport.]

Textual Amendments

- F7** Word in Art. 245(1) substituted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019](#) (S.I. 2019/715), regs. 1(2), **3(3)(k)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F8** Art. 245(1)(e) substituted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019](#) (S.I. 2019/715), regs. 1(2), **3(3)(k)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F9** Words in Art. 245(1)(f) omitted (1.7.2022) by virtue of [The Customs \(Safety and Security Procedures\) Regulations 2022](#) (S.I. 2022/633), regs. 1, **3(3)(a)**

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, TITLE VIII. (See end of Document for details)

- F10** Art. 245(1)(g) substituted (1.7.2022) by The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(3)(b)**
- F11** 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.
- F12** Words in Art. 245(1)(l) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(k)(iv)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F13** Words in Art. 245(1)(p) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(k)(v)(aa)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(m)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F14** Words in Art. 245(1)(p) omitted (31.12.2020) by virtue of The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(k)(v)(bb)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(m)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F15** Art. 245(1)(q) inserted (1.10.2021) by The Customs (Safety and Security Procedures) Regulations 2021 (S.I. 2021/1011), regs. 1(2), **2(3)**
- F16** Words in Art. 245(2)(e)(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)(m)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F17** Art. 245(2)(g) inserted (1.7.2022) by The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(3)(c)**
- F18** Art. 245(2)(h)-(j) and words inserted (19.12.2023) by The Customs (Safety and Security Procedures) Regulations 2023 (S.I. 2023/1011), regs. 1(2), **2(2)**
- F19** Art. 245(3) inserted (1.7.2021) by The Customs Safety and Security Procedures (EU Exit) Regulations 2021 (S.I. 2021/778), regs. 1(3), **2(3)**

Modifications etc. (not altering text)

- C2** Art. 245 excluded (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2020 (S.I. 2020/1613), regs. 1(2), **2(7)(a)**

CHAPTER 2

Formalities on exit of goods

Article 246

Means for the exchange of information in cases of presentation of goods at the customs office of exit(Article 6(3)(a) of the Code)

Where goods are presented at the customs office of exit in accordance with Article 267(2) of the Code means for the exchange of information other than electronic data-processing techniques may be used for the following:

- (a) identification of the export declaration;
- (b) communications regarding discrepancies between the goods declared and released for the export procedure and the goods presented.

Article 247

Means for providing evidence that the goods have left the customs territory of the Union(Article 6(3)(a) of the Code)

For the purposes of certifying the exit of goods, evidence that the goods have left the customs territory of the Union may be provided to the customs office of export using means other than electronic data- processing techniques.

CHAPTER 3

Export and re-export

Article 248

Invalidation of the customs declaration or the re-export declaration(Article 174 of the Code)

1 Where there is a discrepancy in the nature of the goods released for export, re-export or outward processing compared to those presented to the customs office of exit, the customs office of export shall invalidate the declaration concerned.

2 Where, after a period of 150 days from the date of release of the goods for the export procedure, the outward processing procedure or re-export, the customs office of export has received neither information on the exit of the goods nor evidence that the goods have left the customs territory of the Union, that office may invalidate the declaration concerned.

[^{F20}3 Where the customs office of export is informed, in accordance with Article 340 of Implementing Regulation (EU) 2015/2447, that the goods were not taken out of the customs territory of the Union, it shall immediately invalidate the declaration concerned and, where appropriate, it shall immediately invalidate the relevant certification of exit of goods made pursuant to 334(1) of Implementing Regulation (EU) 2015/2447.]

Textual Amendments

F20 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.

Article 249

Means for the retrospective lodgement of an export or re-export declaration(Article 6(3)(a) of the Code)

Where an export or re-export declaration was required but the goods have been taken out of the customs territory of the Union without such declaration, means of exchange of information other than electronic data-processing techniques may be used for the retrospective lodgement of that export or re-export declaration.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, TITLE VIII.