

Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446

CHAPTER 2

VALUE OF GOODS FOR CUSTOMS PURPOSES

Article 6

Declaration of particulars relating to customs value

1 Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, a customs declaration for release for free circulation shall include particulars relating to customs value.

2 Customs authorities may allow for means other than electronic data-processing techniques to be used in relation to the provision of the particulars referred to in paragraph 1.

3 Where the particulars referred to in paragraph 1 are provided using means other than electronic data processing techniques, this shall be done using the form set out in Annex 8.

4 The customs authorities may waive the obligation to provide the particulars referred to in paragraph 1 of this Article where the customs value of the goods in question cannot be determined on the basis of Article 70 of the Code.

5 Except where it is essential for the correct determination of the customs value, the customs authorities shall waive the obligation to provide the particulars referred to in paragraph 1 in any of the following cases:

- a where the customs value of the imported goods in a consignment does not exceed EUR 20 000, provided that that consignment is not part of split or multiple consignments from the same consignor to the same consignee;
- b where the transaction underlying the release for free circulation of the goods is of a non-commercial nature;
- c where the submission of the particulars in question is not necessary for the application of the Common Customs Tariff;
- d where the customs duties provided for in the Common Customs Tariff are not chargeable.

6 In the case of continuing traffic in goods from the same seller to the same buyer under the same commercial conditions, the customs authorities may waive the ongoing requirement to provide the particulars referred to in paragraph 1.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, CHAPTER 2.