

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

Article DA-IV-1-01 (410-03-DA [Article 410-07 MCCIP])

Waiver from the obligation to lodge an entry summary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (2)(b)	Article 131 (a)	Article 181c	-	DA

In accordance with Article 127(2)(b) of the Code, 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) consignments whose weight does not exceed 500 grams;
- (d) household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 provided they are not carried under a transport contract;
- (e) goods for which an oral customs declaration is permitted in accordance with Article DA-V-2-02(1), Article DA-V-2-02(2) and Article DA-V-2-03(1) provided they are not carried under a transport contract;
- (f) goods for which a customs declaration made by any other act is permitted in accordance with Article DA-V-2-04(b) to (d) and Article DA-V-2-04a(1) provided they are not carried under a transport contract;
- (g) goods contained in the travellers' personal baggage;
- (h) goods moved under cover of the form 302 provided for under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;

- (i) weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, 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 provided:
 - (i) goods which were incorporated in such offshore installations, for the purposes of their construction, repair, maintenance or conversion;
 - (ii) goods which were used to fit or equip the said offshore installations;
 - (iii) provisions used or consumed on the said offshore installations;
 - (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 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
- (l) goods which have been supplied for incorporation as parts of or accessories in vessels and aircraft and for the operation of the engines, machines and other equipment of vessels or aircrafts, as well as foodstuffs and other items to be consumed or sold on board;
- (m) goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Helgoland, the Republic of San Marino, the Vatican City State, the municipalities of Livigno and Campione d'Italia, the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- (n) products of sea-fishing and other products taken from the sea outside the customs territory of the Union by vessels registered or recorded in a Member State and flying the flag of that State;
- (o) goods on vessels entering the territorial waters of a Member State with the sole purpose of taking on board fuel supplies without connecting to any of the port facilities.

Article DA-IV-1-02 (410-04-DA [Article 410-06 MCCIP])

Time limits – Maritime traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a(1)	-	DA

In the case of maritime traffic, the entry summary declaration shall be lodged by the following time limits:

- (a) for containerised cargo, other than where point (c) or (d) applies, at least 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/break bulk cargo, other than where point (c) or (d) applies, at the latest four hours before arrival of the vessel at the first port of entry into the customs territory of the Union;
- (c) at least 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) Greenland;
 - (ii) the Faeroe Islands;
 - (iii) Iceland;
 - (iv) ports on the Baltic Sea, the North Sea, the Black Sea and the Mediterranean Sea;
 - (v) other ports in Morocco;
- (d) except where point (c) applies, at least two hours before arrival of the vessel at the first port of entry into the customs territory of the Union for movements of goods whose duration is less than 24 hours between a third country and any of the following territories:
 - (i) the French overseas departments;
 - (ii) the Azores;
 - (iii) Madeira;
 - (iv) the Canary Islands.

Article DA-IV-1-03 (410-04-DA [Article 410-06 MCCIP])

Time limits – Air traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a (2)	-	DA

1. In the case of air traffic, the entry summary declaration shall be lodged as early as possible before the goods are loaded onto the aircraft on which they are to be brought into the customs territory of the Union.

2. Where only certain particulars of the entry summary declaration are provided within the time limit referred to in paragraph 1, the other particulars shall be provided by the following time limits:

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

Article DA-IV-1-04 (410-04-DA [Article 410-06 MCCIP])

Time limits – Rail traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a (3)	-	DA

In the case of traffic by rail, the entry summary declaration shall be lodged by the following time limits:

- (a) at least two hours before arrival of the means of transport at the place for which the customs office of first entry is competent;
- (b) at least one hour before arrival of the means of transport at the place for which the customs office of first entry is competent, 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.

Article DA-IV-1-05 (410-04-DA [Article 410-06 MCCIP])

Time limits – Road traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a(4)	-	DA

In the case of traffic by road, the entry summary declaration shall be lodged at least one hour before arrival of the means of transport at the place for which the customs office of first entry is competent.

Article DA-IV-1-05a (410-04-DA [Article 410-06 MCCIP])

Time limits – Inland waterways traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a (3)	-	DA

In the case of traffic by inland waterways, the entry summary declaration shall be lodged at least two hours before arrival of the means of transport at the place for which the customs office of first entry is competent.

Article DA-IV-1-06 (410-04-DA [Article 410-06 MCCIP])

Time limits – Combined transportation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 183b (2)	-	DA

In the case of combined transportation, where the active means of transport entering the customs territory of the Union is only transporting another means of transport which after its entry into the customs territory of the Union, will move by itself as an active means of transport, the time limit for lodging the entry summary declaration shall be the time limit applicable to the active means of transport entering the customs territory of the Union, as specified in Articles DA-IV-1-02 to DA-IV-1-05.

Article DA-IV-1-07 (410-04-DA [Article 410-06 MCCIP])

Time limits – Force majeure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184b(c)	-	DA

The time limits referred to in Articles DA-IV-1-02 to DA-IV-1-05 shall not apply in cases of *force majeure*.

Article DA-IV-1-08 (410-XXX-DA)

Other persons required to submit particulars of the entry summary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127(6)	Article 131 (c)			DA

1. The cases where Article 127(6) of the Code applies shall be the following:
 - (a) where due to a contractual arrangement the particulars referred to in Article 127(5) of the Code cannot be obtained from one of the persons referred to in Article 127(4) of the Code;
 - (b) where due to the time limit referred to in Articles DA-IV-1-02 and DA-IV-1-03(1) the entry summary declaration is lodged in more than one submission;
 - (c) where goods are moved under the rules of the acts of the Universal Postal Union.
2. The other persons as referred to in Article 127(6) of the Code shall include postal operators, freight forwarders, importers and consignees.
3. Each person submitting particulars of an entry summary declaration shall be responsible for the particulars that it has submitted in accordance with Article 15(2)(a) and (b) of the Code.

CHAPTER 2

Arrival of goods

Article DA-IV-2-01 (420-01-DA)

Arrival and temporary storage of goods in trade with special fiscal territories

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 1(3)	Article 2	none	-	DA

Member States may apply to goods in trade between a special fiscal territory and another part of the customs territory of the Union, this Chapter and Chapter 2 of Title IV of the Code concerning the arrival of goods.

SECTION 1

PRESENTATION, UNLOADING AND EXAMINATION OF GOODS

Article DA-IV-2-02 deleted

Article DA-IV-2-03 (422-02-DA (new))

Conditions for approving a place of presentation of the goods other than the competent customs office

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 139(1)	Article 142			DA

1. A place other than the competent customs office shall be approved for the purposes of the presentation of goods to customs where the following conditions are fulfilled:

- (a) regular use of the approval is intended;
- (b) the applicant fulfils the criterion laid down in Article 39(a) of the Code.

2. The approval referred to in paragraph 1 shall not be required where the place is already authorised for the purposes of the operation of temporary storage facilities or for the placing of goods under a customs procedure.

SECTION 2

TEMPORARY STORAGE OF GOODS

Article DA-IV-2-04 (423-01-DA (new))

Conditions for approving a place to store goods in temporary storage

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 147(1)	Article 151			DA

In particular cases, customs authorities may approve places other than temporary storage facilities for the temporary storage of goods where the following conditions are fulfilled:

- (a) the requirements laid down in Article 148(2) and (3) of the Code are fulfilled;
- (b) such places allow for the handling of goods pursuant to Article 147 (2) of the Code;
- (c) such places allow for the preservation of the nature and the quantity of the goods.

Article DA-IV-2-05 deleted

Article DA-IV-2-06 (423-03-DA [from Article 710-15 MCCIP])

Records

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(4)	Article 7(c)	Articles 516, 806(c)(d) (f) (g)	-	DA

1. The records referred to in Article 148(4) of the Code shall contain the following:
 - (a) reference to the relevant temporary storage declaration and reference to the corresponding end of temporary storage;
 - (b) particulars of the owner of the goods where available;
 - (c) the date and reference to other customs documents and any other documents relating to the temporary storage;
 - (d) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
 - (e) location and particulars of any movement of goods;
 - (f) customs status of goods;
 - (g) particulars of forms of handling referred to in Article 147(2) of the Code;

- (h) where Article 86(1) of the Code applies, the costs for storage or forms of handling;
- (i) where records are not part of the main accounts for customs purposes, these records shall refer to the main accounts for customs purposes.

2. The customs authorities may waive the requirement for some of the information provided for in paragraph 1 where this does not adversely affect the customs supervision and controls of the goods.

Article DA-IV-2-07 (423-04-DA [Article 731-01(1) MCCIP])

Retail sale

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(1)	Article 151(b)	Article 527	-	DA

Storage facilities for the temporary storage of goods shall not be used for the purpose of retail sale.

Article DA-IV-2-08 (423-05-DA [Article 731-02 MCCIP])

Specially equipped temporary storage facilities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(1)	Articles 151(b)	Article 526	-	DA

Without prejudice to Article 147 (4) of the Code where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, the authorisation may specify that they may only be stored in temporary storage facilities specially equipped to receive them.

Article DA-IV-2-09 (423-06-DA [Article 731-03 MCCIP])

Operation of storage facilities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(1)	Article 151(b)	none	-	DA

Where a person is authorised to operate temporary storage facilities, those facilities cannot be operated by the holder of another authorisation.

Article DA-IV-2-10 (423-07-DA)

Other cases of movement of goods in temporary storage

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(5)(c)	Article 151(c)			DA

In accordance with Article 148(5) (c) of the Code, the customs authorities may authorise the movement of goods in temporary storage between different temporary storage facilities covered by different authorisations to operate temporary storage facilities provided the holders of those authorisations are AEOC or AEOF.