

**TITLE V**

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER  
A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND  
DISPOSAL OF GOODS**

**CHAPTER 1**

*Customs status of goods*

## CHAPTER 2

### *Placing goods under a customs procedure*

#### SECTION 1

#### GENERAL PROVISIONS

#### SUBSECTION 1

#### SPECIAL FISCAL TERRITORIES

#### *Article DA-V-2-01 (521-1-07-DA)*

#### **Customs declarations in trade with special fiscal territories**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 1(3)	Article 2	Article 206		DA

1. A customs declaration shall be lodged for the dispatch or introduction of goods to, from or between special fiscal territories. The provisions of Chapters 2 to 4 of Title V of the Code and of Chapters 2 to 4 of Title V of this Regulation shall apply *mutatis mutandis* to such customs declaration, subject to the provisions of this Article. The provisions of *Chapters 2 and 3 of Title VIII* of this Regulation insofar as they concern formalities on exit of goods, export and re-export, shall apply *mutatis mutandis* to the dispatch of goods to or from a special fiscal territory.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 1(3)	Article 2	Article 206		DA

2. Member States may introduce procedures whereby a person, on his request, would be allowed to use the declaration on dispatch of goods consigned to, from or between special fiscal territories as the declaration on introduction for the same goods, subject to the following conditions:

- (a) the declaration lodged on dispatch contains the particulars required for a declaration on introduction of the same goods or shall be supplemented with the missing particulars;
- (b) that person acts as declarant or direct representative of the declarant for both declarations;
- (c) the declaration lodged on dispatch can be accepted by the customs authorities as the declaration on introduction for the goods concerned, subject to prior consultation and agreement between the Member States concerned on the use of such simplification, where more than one Member State is involved.

3. Member States may introduce procedures whereby a person, on his request, would be allowed to use the declaration on introduction of goods consigned to, from or between special fiscal territories as the declaration on dispatch for the same goods, subject to the following conditions:

- (a) the declaration lodged on introduction contains the particulars required for a declaration on dispatch of the same goods or shall be supplemented with the missing particulars;
- (b) that person acts as declarant or direct representative of the declarant for both declarations;
- (c) the declaration lodged on introduction can be accepted by the customs authorities as the declaration on dispatch for the goods concerned, subject to prior consultation and agreement between the Member States concerned on the use of such simplification, where more than one Member State is involved.

## SUBSECTION 2

### CUSTOMS DECLARATIONS LODGED USING MEANS OTHER THAN ELECTRONIC DATA-PROCESSING TECHNIQUES

*Article DA-V-2-02 (522-4-01-DA)*

#### **Oral declaration for release for free circulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 225	-	DA

1. Customs declarations may be made orally for the release for free circulation of the following:

- (a) goods of a non-commercial nature;
- (b) consignments made up of goods the intrinsic value of which does not exceed a total of EUR 150, dispatched direct from a third country to a consignee in the Union;
- (c) products obtained by Union farmers on properties located in a third country, products of fishing, fish-farming and hunting activities entitled to duty relief under Title II, Chapter VIII of Regulation (EC) No 1186/2009;
- (d) seeds, fertilizers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries entitled to duty relief under Title II, Chapter IX of Regulation (EC) No 1186/2009.

2. Customs declarations may be made orally for the goods referred to in Article DA-V-2-03 (1) (522-4-02-DA (1) (a) to (k) ) in the case of goods benefiting from relief from import duty as returned goods.

*Article DA-V-2-03 (522-4-02-DA)*

**Oral declaration for temporary admission and re-export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 229	-	DA

1. Customs declarations for temporary admission may be made orally for the following goods, in accordance with the conditions laid down in Article DA-VII-1-04:

- (a) animals for transhumance or grazing or for the performance of work or transport and other goods for use in frontier zones satisfying the conditions laid down in Article DA-VII-4-20(a) (741-3-07 (a));
- (b) packings referred to in Article DA-VII-4-24(a) (741-3-11-DA (a)), bearing the permanent, indelible markings of a person established outside the customs territory of the Union;
- (c) 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 organizations 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;
- (d) instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant satisfying the conditions laid down in Article DA-VII-4-22(1) (741-3-09-DA(1));
- (e) personal effects and goods for sports purposes imported by travellers referred to in Article DA-VII-4-15 (741-3-02-DA);
- (f) pallets, spare parts, accessories and equipment for pallets, containers, spare parts, accessories and equipment for containers, means of transport, spare parts, accessories and equipment for means of transport referred to in Articles DA-VII-4-05 (741-2-02-DA) to Article DA-VII-4-09a;
- (g) welfare materials for seafarers satisfying the condition laid down in Article DA-VII-4-16(a) (741-3-03-DA);
- (h) disaster relief material satisfying the conditions laid down in Article DA-VII-4-17 (741-3-04-DA);
- (i) medical, surgical and laboratory equipment satisfying the conditions laid down in Article DA-VII-4-18 (741-3-05-DA);

- (j) portable musical instruments satisfying the conditions laid down in Article DA-VII-4-22(2) (741-3-09-DA);
- (k) other goods, where this is authorised by the customs authorities.

2. Re-export declarations may be made orally for discharging a temporary admission procedure for the goods referred to in paragraph 1.

*Article DA-V-2-03a (522-4-01-DA)*

### **Oral declaration for export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article , 226	-	DA

1. Customs declarations may be made orally for the export of goods in any of the following cases:

- (a) goods of a non-commercial nature;
- (b) goods of a commercial nature provided the following conditions are fulfilled:
  - (i) the total value per consignment and per declarant does not exceed EUR 1000 and 1000 kilograms;
  - (ii) the goods are not being carried by an independent carrier as part of a larger freight movement;
- (c) means of transport registered in the customs territory of the Union and intended to be re-imported;
- (d) domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country entitled to duty relief under Title III, Chapter II of Regulation (EC) No 1186/2009;
- (e) products obtained by agricultural producers farming on properties located in the Union entitled to duty relief under Title III, Chapter III of Regulation (EC) No 1186/2009;
- (f) seeds exported by agricultural producers for use on properties located in third countries entitled to duty relief under Title III, Chapter IV of Regulation (EC) No 1186/2009;
- (g) fodder and feeding stuffs accompanying animals during their exportation entitled to duty relief under Title III, Chapter V of Regulation (EC) No 1186/2009.

2. Customs declarations may be made orally for the export of the goods referred to in Article DA-V-2-03 (1) ((522-4-02-DA (1)) in the case of goods intended to be re-imported.

*Article DA-V-2-04 (522-4-03-DA)*

### **Customs declarations made by any other act for release for free circulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA

The following, where not declared using electronic data-processing techniques, using entry in the declarant's records or orally, shall be considered to have been declared for release for free circulation by one of the act referred to in Article DA-V-2-05 (522-4-04):

- (a) goods of a non-commercial nature contained in traveller's personal baggage entitled to relief from import duty either under Title II, Chapter X of Council Regulation (EC) No 1186/2009 or as returned goods;
- (b) goods referred to in Article DA-V-2-02(1)(c) and (d);
- (c) means of transport entitled to relief from import duty as returned goods;
- (d) portable musical instruments imported by travellers and entitled to relief from import duty as returned goods.

*Article DA-V-2-04a (522-4-03-DA)*

**Customs declarations made by any other act for temporary admission and re-export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA

1. Where not declared using electronic data-processing techniques, using entry in the declarant's records or orally the goods referred to in points (e) to (j) of Article DA-V-2-03(1) (522-4-02-DA (1) ) shall be considered to have been declared for temporary admission by one of the act referred to in Article DA-V-2-05 (522-4-04-DA).

2. Where not declared using electronic data-processing techniques, using entry in the declarant's records or orally the goods referred to in paragraph 1 shall be considered to have been declared for re-export by one of the act referred to in Article DA-V-2-05 (522-4-04-DA) discharging the temporary admission procedure.

*Article DA-V-2-04b (522-4-03-DA)*

**Customs declarations made by any other act for export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA

1. Where not declared using electronic data-processing techniques, using entry in the declarant's records or orally the goods referred to in points (a) and (c) to (g) of Article DA-V-2-03a(1) (522-4-02-DA (1) ), shall be considered to have been declared for export by one of the act referred to in Article DA-V-2-05 (522-4-04).

2. Where not declared using electronic data-processing techniques or using entry in the declarant's records the goods dispatched to Helgoland. shall be considered to have been declared for export by one of the act referred to in Article DA-V-2-05 (522-4-04).

*Article DA-V-2-05 (522-4-04-DA)*

**Acts deemed to be a customs declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 233		DA

1. For the purposes of Article DA-V-2-04 to DA-V-2-04b, the act which is deemed to be a customs declaration may take any of the forms provided for in paragraphs 2 and 3.

2. Where goods are conveyed in accordance with Article 135(1) of the Code, the form shall be any of the following:

- (a) going through the green or 'nothing to declare' channel in customs offices where the two-channel system is in operation;
- (b) going through a customs office which does not operate the two-channel system without spontaneously making an oral or paper-based customs declaration;
- (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.

3. In the case of exemption from the obligation to convey goods in accordance with Article 135(1) of the Code, in the case of export in accordance with Article DA-V-2-04a and in the case of re-export in accordance with Article DA-V-2-04a(2), the form shall be the sole act of crossing the frontier of the customs territory of the Union.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160	Articles 237(1), (3)	-	DA

4. Items of correspondence brought into or taken out of the customs territory of the Union shall be considered to have been declared to customs by the following acts:

- (a) for release for free circulation by the sole act of their entry into the customs territory of the Union;
- (b) for export and re-export, by the sole act of their exit from the customs territory of the Union.

*Article DA-V-2-06 (522-4-05-DA)*

**Exclusion from oral declaration and declaration by any other act**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160	Articles 235 & 227(1)	-	DA

1. Articles DA-V-2-02 (522-4-01-DA) to DA-V-2-04b (522-4-03-DA) shall not apply to the following:

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

2. Articles DA-V-2-02 and DA-V-2-03a shall not apply where the person clearing the goods is acting as a customs representative.

*(moved to IA-V-2-01b)Article DA-V-2-08 (522-5-01-DA)(moved to DA-V-2-05)*

*Article DA-V-2-09 (522-5-02-DA)(deleted – to be moved to Annex B)*

**SECTION 2**

**(MOVED TO TITLE VI) PAPER-BASED CUSTOMS DECLARATIONS**

*Article DA-V-2-12 (522-3-01-DA)*

**Scope**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160			DA

In accordance with Article 158(2) of the Code, a traveller may lodge a paper-based customs declaration.

## SECTION 3

### SIMPLIFIED CUSTOMS DECLARATIONS

*Article DA-V-2-13 (521-1-03-DA)*

#### **Conditions for authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 166(2)	Article 168(a)	Article 253c	ex Annex 67	DA

1. Without prejudice to any specific conditions relating to authorisations for a special procedure, an authorisation to place goods under a customs procedure on the basis of a simplified declaration as referred to in Article 166(2) of the Code shall be granted where the applicant demonstrates that he or she fulfils the following conditions:

- (a) he or she complies with the criterion laid down in Article 39(a) of the Code;
- (b) he or she maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will allow audit-based customs control. Records kept for customs purposes shall be integrated in the applicant accounting system or, at least allow the cross check of information with the accounting system and shall permit the extraction of all relevant information.. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
- (c) he or she has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable preventing, detecting and correcting mistakes and of detecting illegal or irregular transactions;
- (d) where applicable, he or she has satisfactory procedures in place for the handling of licences and authorisations connected to commercial policy measures or to trade in agricultural products;
- (e) he or she ensures that relevant employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;
- (f) where applicable, he or she has procedures in place for the handling of import and/or export licences connected to prohibitions and restrictions, including measures to distinguish these goods from other goods and to ensure compliance with these prohibitions and restrictions.

2. An AEOC or an AEOF shall be deemed to comply with the obligation referred to in points (b) to (f) of paragraph 1, insofar as his or her records are appropriate for the purpose of the placement of goods under a customs procedure on the basis of a simplified declaration.

*Article DA-V-2-14 (523-02-DA)*

**Supplementary declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 167(1)	Article 168(b)	Articles 253-289	Annex	DA

1. Where the supplementary declaration completes or replaces one simplified declaration, the time-limit, set by the customs authorities, for lodging the supplementary declaration shall not exceed 10 days from the lodging of the simplified declaration.

2. In the case referred to in the third subparagraph of Article 167(1) of the Code, the aggregation period shall not exceed 31 days.

In that case, the time-limit for lodging the supplementary declaration shall not exceed 10 days from the end of the aggregation period.

*Article DA-V-2-15 (522-2-03-DA)*

**Time limit for providing supporting documents**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 167(1)	Article 168(c)	Article 256(1)	-	DA

1. Any supporting documents that were missing at the time the simplified declaration was lodged shall be made available with the supplementary declaration in the form prescribed by the customs authorities and within the time limit referred to in Article DA-V-2-14.

2. Without prejudice to any other provision of the Union legislation, the customs authorities may, in duly justified circumstances, allow for a time limit longer than the one provided for in paragraph 2. 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 or extend the period previously set. The total period allowed shall not exceed one year from the date of the release of the goods.

*Article DA-V-2-16 (523-03-DA)*

**Other cases of waiver from the obligation to lodge a supplementary declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 167(2)(b)	Article 168(d)	Articles 253-289		DA

1. In accordance with Article 167(2)(b) of the Code the obligation to lodge a supplementary declaration shall be waived for goods placed under a special procedure provided that all of the following conditions are fulfilled:
  - (a) two or more authorisations for a special procedure are granted to the same person;
  - (b) that special procedure is discharged by the placement of the goods under the subsequent special procedure using entry in the declarant's records.
2. In accordance with Article 167(2)(b) of the Code the obligation to lodge a supplementary declaration may be waived upon application where the applicant is the holder of an authorisation for self-assessment for the purposes of Article DA-V-2-23a(1)(a) and (2) and the customs declaration takes the form of an entry in the declarant's records.

## SECTION 4

### PROVISIONS APPLYING TO ALL CUSTOMS DECLARATIONS

#### *Article DA-V-2-17 (524-05-DA)*

#### **Invalidation of a customs declaration after release of the goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 174(2)	Article 175	Article 251	-	DA

1. A customs declaration shall be invalidated at the declarant's justified request after the goods have been released in any of the following cases:
  - (a) where it is established that the goods have been declared in error for a customs procedure for which a customs debt on import is incurred instead of being placed under another customs procedure, if a request to that effect is made within 90 days of the date of acceptance of the declaration, provided that the conditions laid down in paragraph 2 are fulfilled;
  - (b) 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, if a request to that effect is made within 90 days of the date of acceptance of the declaration, provided that the conditions laid down in paragraph 4 are fulfilled;
  - (c) where goods have been released for export or outward processing and do not leave the customs territory of the Union;
  - (d) where Union goods have been declared in error for a customs procedure applicable for the non-Union goods and their customs status as Union goods has been proved afterwards in accordance with Article DA-V-1-06 (513-02-DA);
  - (e) where the goods have been declared in error under more than one customs declaration;

- (f) where distance selling goods released for free circulation are returned, if a request to that effect is made within 90 days of the date of acceptance of the customs declaration, provided that the goods have been exported to the original supplier's address or to another address indicated by the said supplier;
  - (g) where an authorisation with retroactive effect is granted in accordance with Article 211(2) of the Code;
  - (h) where Union goods have been placed under the customs warehousing procedure in accordance with Article 237(2) of the Code.
2. The invalidation referred to in paragraph 1(a) shall be conditional on the fulfilment of the following:
- (a) any use of the goods has not contravened the conditions of the customs procedure under which they will be placed;
  - (b) when the goods were declared, they could have been placed under the customs procedure under which they will be placed, provided all the requirements for this have been fulfilled;
  - (c) the goods are immediately placed under another customs procedure.
3. In case of an invalidation referred to in paragraph 1(a), the customs declaration placing the goods under another customs procedure shall take effect from the date of acceptance of the invalidated customs declaration.
4. The invalidation referred to in paragraph 1(b) shall be conditional on the fulfilment of the following:
- (a) the goods originally declared have not been used other than as authorised in their original status and have been restored to their original status;
  - (b) the goods which ought to have been declared for the customs procedure originally intended fulfil the following conditions:
    - (i) they could, when the original declaration was lodged, have been presented to the same customs office;
    - (ii) they have been declared for the same customs procedure as that originally intended.
5. In the case of goods which are subject to export duty, to an application for repayment, to refunds or other export amounts or to other special measures on export, the invalidation referred to in paragraph 1(c) shall be conditional on the fulfilment of the following:
- (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) the declarant returns, in so far as paper documents are concerned, to the said office 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 departments concerned to ensure that they are not paid;

- (d) the declarant, in accordance with the provisions in force, complies with any other obligations to regularise the position of the goods;
- (e) any adjustments made on an export licence presented in support of the customs declaration are cancelled.

6. In the case of paragraph 1(h), the customs declaration shall be invalidated insofar as the Union legislation referred to in Article 237(2) of the Code so allows.

## SECTION 5

### OTHER SIMPLIFICATIONS

#### SUBSECTION 1

#### CENTRALISED CLEARANCE

*Article DA-V-2-18 (521-2-01-DA)*

#### **Conditions for authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 179(1)	Article 180			DA

1. Centralised clearance may be authorised for 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 for the customs procedures referred to in Article DA-V-2-20.

## SUBSECTION 2

### ENTRY IN THE DECLARANT'S RECORDS

*Article DA-V-2-20 (521-1-03-DA)*

#### Conditions for authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 182(1)	Article 183	Article 253c	ex Annex 67	DA

1. Entry in the declarant's records may be authorised for any of the following:
  - (a) release for free circulation; however,
    - (i) the authorisation may not be used for simultaneous release for free circulation and home use of goods which are subject of a VAT-exempt supply to another Member State 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;
    - (ii) the authorisation may not be used for re-import with simultaneous release for free circulation and home use of goods which are subject of a VAT-exempt supply to another Member State 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) customs warehousing;
  - (c) temporary admission;
  - (d) end-use;
  - (e) inward processing;
  - (f) outward processing;
  - (g) export and re-export where the obligation to lodge a pre-departure declaration is waived in accordance with Article 263(2) of the Code.
2. Entry in the declarant's records shall not be authorised where a standardised exchange of information between customs authorities is required or may be required for a special procedure as referred to in Article *DA-VII-1-20*.
3. Without prejudice to any specific conditions relating to authorisations for a special procedure, an authorization to lodge a customs declaration in the form of an entry in the declarant's records as referred to in Article 182(1) of the Code shall be granted where the applicant demonstrates that he or she fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

### SUBSECTION 3

#### SELF-ASSESSMENT

*Article DA-V-2-22 (521-1-03-DA)*

##### **Conditions for authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 185(1)	Article 186(a)		ex Annex 67	DA

1. Where a standard or a simplified declaration is lodged to the customs authorities, self-assessment may be authorised for any customs procedure and for re-export.
2. Where the customs declaration takes the form of an entry in the declarant's records, self-assessment may be authorised for the customs procedures referred to in Article DA-V-2-20.

*Article DA-V-2-23a (525-2-01-DA)*

##### **Customs formalities and controls under self-assessment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 185(1)	Article 186(b)		-	DA

1. Self-assessment may be authorised for carrying out any of the following customs formalities delegated by the supervising customs office:
  - (a) determination of the amount of import and export duty payable;
  - (b) for goods declared for export or re-export, carrying out certain functions of the offices of exit, including the supervision of the goods to be taken out of the customs territory of the Union and confirming the exit of the goods.
2. Self-assessment may be authorised for controlling, under customs supervision, the compliance with prohibitions and restrictions, as specified in the authorisation.

### CHAPTER 3

#### *Verification and release of goods*

*Article DA-V-3-01 (532-01-DA)*

##### **Release not conditional upon provision of a guarantee**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 195(2)	Article 196	Article 248(4)	-	DA

The customs authorities may not require the provision of a guarantee in respect of goods which are the subject of a drawing request on a tariff quota if they determine, before release of the goods, that the tariff quota in question is non-critical.

*Article DA-V-3-02*

**Release of goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)		-	DA

In accordance with Article 6(3)(a) of the Code, release of the goods shall be notified in accordance with the provisions in force in the Member States in the following cases:

- (a) where the declaration is not made using electronic data processing techniques;
- (b) where it concerns the holder of the goods in temporary storage.