Commission Delegated Regulation (EU) 2016/651 of 5 April 2016 correcting Delegated Regulation (EU) 2015/2446 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

COMMISSION DELEGATED REGULATION (EU) 2016/651

of 5 April 2016

correcting Delegated Regulation (EU) 2015/2446 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

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code[(1)], and in particular Article 160 thereof,

Whereas:

(1) Following the publication of Commission Delegated Regulation (EU) 2015/2446[(2)], two errors were detected.

(2) The first error concerns the presumption of a customs declaration laid down in Article 139 of Delegated Regulation (EU) 2015/2446 for some of the types of goods referred to in Article 136(1) of that Delegated Regulation. That presumption was intended to cover the same types of goods as under the currently applicable Commission Regulation (EEC) No 2454/93[(3)], namely pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport, personal effects and goods for sports purposes, welfare materials for seafarers used on a vessel engaged in international maritime traffic, medical, surgical and laboratory equipment, 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 and portable musical instruments temporarily imported by travellers and intended to be used as professional equipment. When Delegated Regulation (EU) 2015/2446 was finalised, the order of the goods listed in its Article 136 was changed, but, by mistake, the references to those goods in Article 139 of that Delegated Regulation were not updated. The references should therefore be corrected.

(3) The second error concerns Article 141(1) of Delegated Regulation (EU) 2015/2446. The currently applicable Article 233(1)(b) of Regulation (EEC) No 2454/93 provides for the possibility, in a number of limited and very specific cases, to deem the crossing of the border to be a declaration for temporary importation, export or re-export. By mistake, that provision was not included in Delegated Regulation (EU) 2015/2446, and as a result there is no possibility to declare certain goods by the sole act of crossing the frontier of the Union customs territory. At the adoption of Delegated Regulation (EU)

Changes to legislation: *There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/651. (See end of Document for details)*

2015/2446, no change to the provision regarding the types of acts that are deemed to be a customs declaration was intended. Article 141(1) should therefore be corrected.

(4) Delegated Regulation (EU) 2015/2446 should therefore be corrected accordingly.

(5) The provisions of this Regulation should apply from 1 May 2016 in order to enable the full application of the Code,

HAS ADOPTED THIS REGULATION:

Article 1

Corrections to Delegated Regulation (EU) 2015/2446

Delegated Regulation (EU) 2015/2446 is corrected as follows:

(1) Article 139 is replaced by the following:

Article 139

1 Where not declared using other means, the goods referred to in points (a) to (d), point (h) and point (i) 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 (a) to (d), point (h) and point (i) of Article 136(1) shall be deemed to be declared for re-export in accordance with Article 141 discharging the temporary admission procedure.;

(2) in Article 141(1), the following point (d) is added:

(d) the sole act of the goods crossing the frontier of the customs territory of the Union in any of the following situations:

(i) where an exemption from the obligation to convey goods to the appropriate place applies in accordance with the special rules referred to in Article 135(5) of the Code;

(ii) where goods are deemed to be declared for re-export in accordance with Article 139(2) of this Regulation;

(iii) where goods are deemed to be declared for export in accordance with Article 140(1) of this Regulation..

Article 2

Entry into force

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 May 2016.

This Regulation shall be binding in its entirety and directly applicable in all Member States.