

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

ELECTRONIC INFORMATION AND COMMUNICATION SYSTEMS

Article IA-V-2-00 (XXX)

Electronic systems

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16	Article 17		Annex B	IA

With reference to Article 16(1) of the Code, electronic and communication systems as defined by the Commission and Member States in agreement with each other shall be used for the processing and exchange of information relating to the placing of goods under a customs procedure.

SUBSECTION 2

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

Article IA-V-2-01 (522-4-01-IA)(deleted)

Article IA-V-2-01a

Receipt

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 161	Article 228	-	IA

Where goods declared to customs orally in accordance with Articles DA-V-2-02 and DA-V-2-03a are subject to import or export duty or other charges, the customs authorities shall issue a receipt to the person concerned against payment of the amount due.

The receipt shall include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified; this may include the tariff heading;
- (b) the invoice value or the quantity of the goods as appropriate;
- (c) a breakdown of the amount of duty and other charges collected;
- (d) the date on which it was made out;
- (e) the name of the authority which issued it.

Article IA-V-2-01b (522-4-04-DA)

Acts deemed to be a customs declaration

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

Where the conditions of Articles DA-V-2-04 to DA-V-2-04b are fulfilled, the following formalities shall be deemed to have been carried out at the time when the act referred to in Article DA-V-2-05(2) or (3) is carried out:

- (a) to convey goods and present them to customs in accordance with Articles 135 and 139 of the Code;
- (b) to present the goods to customs in accordance with Article 267 of the Code;
- (c) to accept the customs declaration;
- (d) to release the goods.

Article IA-V-2-01b (ex DA-V-2-07)

Refusal of a customs declaration made orally or by any other act

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 160	Articles 227(2) & 234(2)	-	DA

1. Where the customs authorities are not satisfied that the particulars declared orally are accurate or that they are complete, they shall require the lodging of a customs declaration made in accordance with Article 170 of the Code.
2. Where a check reveals that the act referred to in Article DA-V-2-05 has been carried out but the goods imported or taken out do not fulfil the conditions referred to in Article DA-V-2-04 to DA-V-2-04b, the goods concerned shall be considered to have been imported or exported unlawfully.

Article IA-V-2-02 (522-5-01-IA)

Items of correspondence

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 172 & 188	Articles 176(b) & 193	Articles 237(1), (3)	-	IA

1. The customs declaration for items of correspondence referred to in Article DA-V-2-05(4) shall be considered to have been accepted and release granted:

- (a) in the case of release for free circulation, when they are delivered to the consignee;
- (b) in the case of export, when they exit the customs territory of the Union.

2. Where it has not been possible to deliver items of correspondence to the consignee, the corresponding customs declaration shall be deemed not to have been lodged.

Undelivered items of correspondence shall be deemed to be in temporary storage until they are destroyed, re-exported or otherwise disposed in accordance with Article 198 of the Code.

Article IA-V-2-03 (522-5-02-IA)(deleted)

Article IA-V-2-04 (522-5-03-IA)

SUBSECTION 3

COMPETENT CUSTOMS OFFICE

Article IA-V-2-05 (521-1-01-IA)

Competent customs office for lodging a customs declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 159(3)	Article 161(a)	Articles 201, 789, 790, 791, 794 (Article 161(5) CC)	-	IA

1. The supervising customs office referred to in point (c) of the second subparagraph of Article 182(3) of the Code shall be the competent customs office for placing goods under a customs procedure where entry in the declarant's records is made in accordance with Article 182 (3) of the Code.

2. The competent customs office for placing the goods under the export procedure shall be the customs office responsible for the place where the declarant for the export procedure is established or where the goods are packed or loaded for export shipment.

However, the export declaration may also be lodged at one of the following customs offices:

- (a) the customs office of exit, where the goods do not exceed EUR 3000 in value per consignment and per declarant and are not subject to prohibitions or restrictions;
 - (b) the customs office responsible for the place where the subcontractor is established, where sub-contracting is involved;
 - (c) a different customs office in the Member State concerned which is competent for administrative reasons for the operation in question;
 - (d) another customs office in duly justified circumstances.
3. Oral declarations at export or re-export may be made only at the customs office of exit.

SECTION 2

STANDARD CUSTOMS DECLARATIONS

SUBSECTION 1

GENERAL PROVISIONS

Article IA-V-2-06 (522-1-01-IA)

Items of goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 162	Article 165(a)	Article 198	-	IA

1. Where a customs declaration covers two or more items of goods, the particulars relating to each item shall be regarded as constituting a separate customs declaration.

2. Except where specific goods contained in a consignment are subject to different measures, goods contained in a consignment shall be regarded as constituting a single item where either of the following conditions is fulfilled:

- (a) they are to be classified under a single tariff subheading;
- (b) they are declared under a single tariff subheading in accordance with Article 177 of the Code.

Article IA-V-2-07 (522-1-03-IA)

Language

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 162	Article 165(a)	Article 211	-	IA

The customs declaration shall be made in any language which is acceptable to the customs office where the declaration is lodged.

The customs authorities may require the declarant to provide a partial or total translation of the supporting documents into such a language.

SUBSECTION 2

SUPPORTING DOCUMENTS

Article IA-V-2-08 (610-01-IA)(deleted - moved to Title VI)

Article IA-V-2-09 (522-2-04-IA)(deleted)

SECTION 3

SIMPLIFIED CUSTOMS DECLARATIONS

Article IA-V-2-10 (523-01-IA)

Management of tariff quota in simplified customs declarations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 166	Article 169(a)			IA

1 Where goods subject to a first-come first-served tariff quota are declared under a simplified declaration, the holder of the authorisation may request the application of such measure only once the particulars necessary for the granting of such measure are available either in the simplified declaration or in the supplementary declaration..

2. Where the request is processed on the basis of the simplified declaration, the management of the applied tariff quota shall take into account the date of acceptance of the simplified declaration referred to in Articles 167(4) and 172 of the Code.

3. Where the request is processed on the basis of the supplementary declaration, without prejudice to Article 167(4) of the Code, the management of the applied tariff quota shall take into account the date of the lodgement of the supplementary declaration.

Article IA-V-2-10a

Simplified declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 166	Article 169(a)			IA

Supporting documents referred to in Article 163(2) of the Code shall be provided to the customs authorities before release of the goods.

Article IA-V-2-11 (523-02-IA)(deleted)

SECTION 4

PROVISIONS APPLYING TO ALL CUSTOMS DECLARATIONS

Article IA-V-2-12 (524-02-IA)

Master Reference Number

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 172	Article 176(b)	-	Annex B	IA

After acceptance of the customs declaration the customs authorities shall provide to the person who lodged the customs declaration the Master Reference Number of that declaration and the date of its acceptance.

Article IA-V-2-12a

Customs declaration lodged prior to the presentation of the goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 171	Article 176(a)	-	Annex B	IA

Where the customs declaration is lodged in accordance with Article 171 of the Code, customs authorities shall process the particulars provided in advance of the presentation of the goods in particular for the purposes of risk analysis.

SECTION 5

OTHER SIMPLIFICATIONS

SUBSECTION 1

GOODS FALLING UNDER DIFFERENT TARIFF SUB-HEADINGS

Article IA-V-2-13 (525-1-01-IA)

Goods falling under different tariff subheadings declared under a single subheading

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 177(1)	Article 178	-	-	IA

For the purposes of Article 177(1) of the Code, where a consignment is made up of goods falling under tariff subheadings subject to ad-valorem and specific duties or only specific duties, the following shall apply:

(a) where all specific duties are linked with only one unit of measure, the declarant shall apply the highest specific duty to all of the goods in the consignment subject to specific duties. The highest specific duty so determined shall be considered the highest rate of import or export duty.

In cases where there are goods in the consignment subject to ad-valorem duties, the highest specific duty shall be converted into an ad-valorem duty for each good subject to it in order to determine the highest rate of import or export duty. The highest rate of duty so determined shall then be applied to the value of the whole consignment;

(b) where the specific duties are linked with different units of measure, the declarant shall apply the highest specific duty for each unit of measure to all of the goods in the consignment measured in that unit and subject to specific duties. Those highest specific duties shall be converted into ad-valorem duties for each type of good in order to determine the highest rate of import or export duty. The highest rate of duty so determined shall then be applied to the value of the whole consignment.

SUBSECTION 2

CENTRALISED CLEARANCE

Article IA-V-2-14 (521-1-05-IA)

Consultation procedure between customs authorities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Article 253h to m	Ex Annex 67	IA

1. The consultation procedure referred to in Article IA-I-2-13 (124-2-07-IA) shall apply to authorisations for centralised clearance referred to in Article 179 of the Code involving more than one customs authority, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.

2. At the latest 45 days after the date of acceptance of the application, the decision-taking customs authority shall communicate to the other customs authorities concerned the following:

- (a) the application and the draft authorisation;
- (b) where the customs declaration takes the form of an entry in the declarant's records, a control plan, elaborating the specific controls to be carried out by the different customs authorities involved once the authorisation is granted including a proposal for the time-limit as referred to in Article IA-V-2-16a(5) and (6).

3. The consulted customs authorities shall communicate objections or changes to the proposed control plan, if any, or their agreement, within 45 days after the date on which the draft authorisation was communicated. Objections shall be duly justified.

Where objections are communicated within that period and no agreement is reached within 90 days after the date on which the draft authorisation was communicated, the authorisation shall be granted, except for the parts on which objections were raised.

Where the consulted customs authorities did not communicate objections within 45 days after the date on which the draft authorisation was communicated, their agreement shall be deemed to be given.

Article IA-V-2-15 (521-1-05a- IA)

Monitoring of the authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Article 23(5)	Article 25(c)	Article 14w	-	IA
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1. The customs authorities of the Member States shall without delay inform the decision-taking customs authority of any factors arising after the authorisation is granted which may influence its continuation or content.

2. All relevant information at the disposal of the decision-taking customs authority shall be made available to the customs authorities of the other Member States where the authorisation is used.

Article IA-V-2-16 (521-1-06-IA)

Notification of information related to the management of the authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Articles 253h to m, 501	Ex-Annex 67	IA

1. After the issuance of the authorisation, the decision-taking authority shall notify the other customs authorities, without using the consultation procedure referred to in Article IA-V-2-14 (Article 521-1-05-IA), to where the authorisation is subject to any of the following:

- (a) minor amendments;
- (b) annulment;
- (c) suspension;
- (d) revocation.

2. The decision-taking authority shall also notify the Commission of any amendments as referred to in paragraph 1.

Article IA-V-2-16a (521-2-02-IA)

Exchange of information between customs offices

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 179(4)	Articles 181(a) & (b)	Articles 253h – 253m	Annex B	IA

1. The declarant shall present the goods at the customs office of presentation by lodging at the supervising customs office any of the following:

- (a) a standard customs declaration;
- (b) a simplified customs declaration;
- (c) a notification of presentation as referred to in Article IA-V-2-20(1)(b) (521-3-02-IA).

2. Where the customs declaration takes the form of an entry in the declarant's records, *Articles IA-V-2-20 to IA-V-2-23* shall apply. The presentation waiver granted in accordance

with Article 182(3) of the Code shall apply to centralised clearance only where the person declaring the goods under centralised clearance also declared them for the previous customs procedure or temporary storage.

3. Where the supervising customs office has accepted the customs declaration or received the notification referred to in paragraph 1(c), it shall carry out risk analysis, verify the customs declaration or notification and transmit immediately to the customs office of presentation the standard or simplified customs declaration or the notification and inform that customs office of either of the following:

- (a) that the goods may be released for the customs procedure concerned;
- (b) of any control required in accordance with Article 179(3)(c) of the Code.

4. At export, the supervising customs office shall take into account the risks, primarily for security and safety purposes, of the place where the goods are presented.

5. In the case of paragraph 3(a), the customs office of presentation shall, within the time limit laid down in the authorisation, inform the supervising customs office where its own controls pertaining to goods brought into or taken out of the customs territory of the Union, including its national prohibitions and restrictions, affect such release.

6. In the case of paragraph 3(b), the customs office of presentation shall, within the time limit laid down in the authorisation, inform the supervising customs office of the results of the controls required and where applicable of its own controls pertaining to goods brought into or taken out of the customs territory of the Union.

7. The supervising customs office shall inform the customs office where the goods are presented of the release of the goods.

8. At export, the customs office of exit shall inform the supervising customs office of the exit of the goods in accordance with Article IA-VIII-2-04. The supervising customs office shall certify the exit to the declarant in accordance with Article IA-VIII-2-06.

Article IA-V-2-17 (521-2-02-IA)

Centralised clearance involving more than one customs authority

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 179	Article 181(a)	Articles 253h – 253m	-	IA

1. Where the supervising customs office and the customs office of presentation are under the responsibility of two different customs authorities, paragraphs 2 and 3 shall apply.

2. Where goods subject to excise duties are exported, the supervising customs office shall provide the confirmation of exit to the customs office of presentation.

3. Except where a standard declaration has been lodged as referred to in Article IA-V-2-16a(1)(a), the supervising customs office shall provide the particulars of the supplementary declaration to the customs office where the goods are presented, to allow the Member States to comply with VAT and statistics requirements.

(moved to Article IA-V-2-16a)

SUBSECTION 3

ENTRY IN THE DECLARANT'S RECORDS

Article IA-V-2-19 (523-XX-IA)

Control plan

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 23(5)	Article 25(c)	Articles 253k		IA

1. The customs authorities shall set up a control plan for the supervision of the customs procedure operated under an authorisation referred to in Article 182(1) of the Code.
2. The control plan shall take into account the limitation period for notification of the customs debt.
3. The control plan shall specify the modalities applicable in case of a presentation waiver in accordance with Article 182(3) of the Code.
4. In case of centralised clearance, the control plan, specifying the sharing of tasks between the supervising customs office and the customs office of presentation, shall take into account the prohibitions and restrictions applicable at the place where the customs office of presentation is located.

Article IA-V-2-20 (521-3-02-IA)

Obligations of the holder of the authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 182(1)	Article 184	Articles 266, 267, 273, 274		IA

1. The holder of the authorisation shall:
 - (a) enter the particulars of a simplified customs declaration and any supporting documents in the records;
 - (b) except where Article 182(3) of the Code applies, present the goods to customs and enter the date of the notification of presentation in the records;
 - (c) on request of the supervising customs office, make available to that office the particulars of the customs declaration entered in the records or any supporting document;

- (d) make available to the supervising customs office information on goods that are subject to restrictions and prohibitions applicable at the place where the customs office of presentation is located;
- (e) provide to the supervising customs office the documents as referred to in Article 163(2) of the Code before the goods declared can be released for free circulation;
- (f) where the waiver referred to in Article 182(3) of the Code applies, provide the supervising customs office with the information necessary to end temporary storage except where the authorisation holder and the holder of the authorisation for the operation of temporary storage facilities are the same person;
- (g) except in cases referred to in Article 167(2) of the Code, lodge the supplementary declaration to the supervising customs office in the manner and within the time limit laid down in the authorisation.

2. The holder of the authorisation shall not:

- (a) use the authorisation with regard to customs declarations which constitute the application for a special procedure in accordance with Article DA-VII-1-02 (710-02-DA);
- (b) use the authorisation with regard to customs declarations which replace an entry summary declaration in accordance with Article 130(1) of the Code.

Article IA-V-2-21 (521-3-03-IA)

Acceptance of the customs declaration and release of the goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 182	Article 184	Articles 266, 267, 273, 274, 284		IA

1. The notification lodged for the presentation of the goods shall allow the supervising customs office to accept the customs declaration in accordance with Article 172(1) of the Code.

2. Where the authorisation lays down a time limit for any control request the goods shall be deemed to have been released for the customs procedure at the expiry of that time limit, unless the supervising customs office has indicated within that time limit its intention to perform a control.

Article IA-V-2-22 (521-3-04-IA)

Tariff quota

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 182	Article 184	New General Articles 253(6)	Annex B	IA

1. Where goods subject to a first-come first-served tariff quota are entered in the records, the holder of the authorisation may request the application of such measure in the supplementary declaration.
2. Without prejudice to Article 167(4) of the Code, the management of the applied tariff quota shall take into account the date of lodgement of the supplementary declaration.

Article IA-V-2-23 (521-3-05-IA)

Entry in the declarant's records for the export procedure and re-export

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 182	Article 184	Articles 285, 285a(1a), 285b, 286, 287		IA

Where the customs office of export and the customs office of exit are different, confirmation of exit of the goods shall be made by the holder of an authorisation for self-assessment as referred to in Article DA-V-2-23a(2) and in accordance with Article IA-V-2-28.

SUBSECTION 4

SELF-ASSESSMENT

Article IA-V-2-24 (523-XX-IA)

Article IA-V-2-25 deleted

Article IA-V-2-26 (525-2-02-IAb)

Determination of the amount of import and export duty payable

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 185(1)	Article 187		-	IA

1. Where an economic operator is authorised to carry out certain customs formalities or controls in accordance with Article DA-V-2-23a(1)(a) (525-2-01(1)(b)-DA) and Article DA-V-2-16(2) applies, at the end of the aggregation period not exceeding 31 days, that operator

shall determine the amount of import and export duty payable for that period, in accordance with the rules laid down in the authorisation.

2. Within 10 days from the end of the aggregation period, the holder of the authorisation shall provide to the supervising customs office the details of the amount determined in accordance with paragraph 1. The customs debt shall be deemed to be notified at the time of that submission.

3. The holder of the authorisation shall pay the amount referred to in paragraph 2 within the period prescribed in the authorisation.

Article IA-V-2-27 (525-2-02-IAc)(deleted)

Article IA-V-2-28 (525-2-new-IA)

Supervision and confirmation of exit of the goods under self-assessment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 185(1)	Article 187		-	IA

1. Where Article DA-V-2-23a(1)(b) (525-2-01(1)(b)-DA) applies, the customs office of export shall be deemed to be the customs office of exit.

2. The holder of the authorisation shall:
- (a) immediately identify the goods declared for export or re-export, that are covered by these provisions, and taken under its control to the place of exit by virtue of the authorisation;
 - (b) notify the customs office of the actual place of exit of the goods to be taken out of the customs territory;
 - (c) ensure that all goods that are subject to the measures referred to in Article 263(3)(c) of the Code cannot exit the customs territory of the Union without the permission of the customs authorities and present them to the customs office of the actual place of exit;
 - (d) supervise the physical exit of the goods as referred to in Article IA-VIII-2-04(1);
 - (e) file the confirmation of exit in its records;
 - (f) where requested by the exporter, certify the exit in accordance with Article IA-VIII-2-06.

CHAPTER 3

Verification and release of goods

SECTION 1

VERIFICATION

Article IA-V-3-01 (531-01-IA)

Place and time of examination of the goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 189	Article 193	Article 239		IA

1. Where the competent customs office has decided to examine the goods, or take a sample thereof, the goods shall be examined in the places designated and during the hours appointed for that purpose by the customs authorities.
2. At the request of the declarant, the competent customs office may authorise the examination of goods in places or during hours other than those referred to in paragraph 1.

(deleted and moved to Title VI)Article IA-V-3-03 (531-02-IA)

Examination of the goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 189 & 190	Article 193	Articles 240-241	-	IA

1. Where the customs authorities decide to examine the goods or part of the goods or to take samples, they shall inform the declarant thereof.
2. Where they decide to examine a part of the goods only, the customs authorities shall inform the declarant which items they wish to examine. The customs authorities' choice shall be final
3. Where the declarant refuses to be present at the examination of the goods or to provide the assistance necessary for that purpose, the customs authorities shall set a time limit for compliance, unless they consider that such an examination may be dispensed with.

If, on expiry of the time limit, the declarant has not complied with the requirements of the customs authorities, the latter for the purposes of applying Article 198(1)(b) of the Code, shall proceed with the examination of the goods, at the declarant's risk and expense, calling if necessary on the services of an expert or any other person designated in accordance with the

provisions in force in the Member State concerned in so far as no provisions exist in Union law.

The findings made by the customs authorities during the examination shall have the same validity as if the examination had been carried out in the presence of the declarant.

4. Where it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods or taking samples, Article 198 (1) of the Code shall apply.

Article IA-V-3-04 (531-03-IA)

Taking of samples

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 189 & 190	Article 193	Articles 242, 243, 245	-	IA

1. Samples shall be taken by the customs authorities themselves. However, they may ask that this be done under their supervision by the declarant.

2. The taking of samples shall be carried out in accordance with the methods laid down in the provisions in force.

3. The quantities taken as samples should not exceed what is needed for analysis or more detailed examination, including possible subsequent analysis.

4. The quantities taken by the customs authorities as samples shall not be deducted from the quantity declared.

5. Where an export or outward processing declaration is concerned, the declarant shall be authorised, where circumstances permit, to replace the quantities of goods taken as samples by identical goods, in order to make up the consignment.

6. Where the declarant refuses to be present at the taking of samples or where he fails to render the customs authorities all the assistance needed to facilitate the operation, Article IA-V-3-03(3) shall apply.

Article IA-V-3-05 (531-04-IA)

Examination of samples

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 189 & 190	Article 193	none	-	IA

1. Examination of samples shall be carried out in accordance with the methods of analysis laid down in the Union legislation. Other methods may also be used provided they are comparable with the methods specified in the national or Union legislation. In cases of dispute, the results obtained by the method specified in the Union legislation shall be decisive.

2. Where the examination of samples leads to different results requiring different customs treatment, including classification under two or more different tariff subheadings, within the same or different samples, further samples shall be taken, where possible.

3. Where the results of the examination of the further samples confirm different results, the results taken together shall be deemed to apply to the whole quantity declared and the customs treatment of the goods shall be split in the proportion established through the samples. The same shall apply where it is not possible to take further samples.

Article IA-V-3-06 (531-05-IA)

Return or disposal of samples taken

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 189 & 190	Article 193	Article 246	-	IA

1. The samples taken shall be returned to the declarant at his request, except in the following cases:

- (a) where they are destroyed by the analysis or the examination;
- (b) where they need to be kept by the customs authorities for the purposes of either of the following:
 - (i) further examination;
 - (ii) appeal or court proceedings.

2. Where the declarant does not ask for samples to be returned, the customs authorities shall dispose of them in accordance with Article 198 (1) of the Code. The customs authorities may require the declarant to remove or accept any samples that remain.

Article IA-V-3-07 (531-06-IA)

Results of the verification of the customs declaration and of the examination of the goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 191	Article 193	Article 247	-	IA

1. Where the customs authorities verify the customs declaration or examine the goods, they shall record the basis, the results of any such verification or examination and, where appropriate, the means of identification adopted. In the case of partial examination of the goods, particulars of the goods examined shall also be recorded. Where appropriate, the customs authorities shall indicate that the declarant was absent.

The records shall include the date of the verification or examination and identify the official responsible.

2. The customs authorities shall inform the declarant of the results of the verification or examination.

3. Where the results of the verification of the customs declaration or of the examination of the goods are not in accordance with the particulars given in the declaration, the customs authorities shall record the particulars to be taken into account for the purposes of the following:

- (a) calculating the amount of import or export duty and other charges on the goods in question;
- (b) calculating any refunds or other amounts or financial advantages provided for on export under the common agricultural policy;
- (c) applying the other provisions governing the customs procedure under which the goods are placed.

SECTION 2

RELEASE

Article IA-V-3-08 (532-01-IA)

Release of the goods before the results of the verification of the customs declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 191	Article 193	Article 248(1), (4)	-	IA

Where the customs authorities consider that the verification of the customs declaration may result in a higher amount of import or export duty or other charges to become payable than that resulting from the particulars of the customs declaration, the release of the goods shall be conditional upon the provision of a guarantee sufficient to cover the difference between the amount according to the particulars of the customs declaration and the amount which may finally be payable.

However, the declarant may request the immediate notification of the customs debt to which the goods may ultimately be liable instead of lodging this guarantee.

Article IA-V-3-09 (532-02-IA)

Release of the goods after verification

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 191 & 194(1)	Article 193	Article 248(2), (3)		IA

1. Where, on the basis of the verification of the customs declaration, the customs authorities determine an amount of import or export duty different from the amount which results from the particulars in the declaration, Article 195 (1) of the Code shall apply as regards the amount thus assessed.

2. Where the customs authorities have doubts about whether or not a prohibition or restriction applies and this cannot be resolved until the results of the checks carried out by the customs authorities are available, the goods in question shall not be released.

Article IA-V-3-10 (532-03-IA)

Notification of the release of goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 188 & 194	Article 193	Article 249		IA

1. The customs authorities shall record the release of the goods for the customs procedure concerned indicating at least the reference of the customs declaration or notification and the date of release.

2. The customs authorities shall notify the release to the declarant. Where the goods were in temporary storage before their release, they shall also inform the holder of the goods of such release.

Article IA-V-3-11 (532-04-IA)

Unreleased goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 188 & 194	Article 193	Article 250		IA

1. Where the customs authorities can not release the goods, they shall give the declarant a reasonable time limit to regularise the situation of the goods.

2. In the case referred to in Article 198(1)(b) of the Code, the customs authorities may, at the risk and expense of the declarant, transfer the goods in question to special premises under the customs authorities' supervision.

CHAPTER 4

Disposal of goods

Article IA-V-4-01 (540-02-IA)

Destruction of goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 197	Article 200(a)	Second subparagraph of Article 842(2)	-	IA

The customs authorities shall specify the type and quantity of any waste or scrap resulting from the destruction in order to determine any customs duty and other charges applicable to them and to be used when they are placed under a customs procedure or re-exported.

Article IA-V-4-02 (540-03-IA)

Abandonment of goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 199	Article 200(c)	Articles 252, 842		IA

1. When the owner of the goods or, where applicable, the holder of the procedure, requests abandonment to the State, the customs authorities may reject the request in the following cases:

- (a) when the goods cannot be put on the Union market;
- (b) when the goods are required to be destroyed in accordance with Union or national law;
- (c) when the goods cannot be sold within the customs territory of the Union;
- (d) when the cost of a sale is disproportionate to the value of the goods.

2. The customs authorities may consider that a request for the abandonment to the State has been made in accordance with Article 199 of the Code where the following conditions are fulfilled:

- (a) the customs authorities made a request for identification of the owner of the goods;
- (b) no abandonment to the State is requested within 90 days from the date when the request under point (a) is made public.

Article IA-V-4-03 (540-04-IA)

Sale of goods and other measures taken by the customs authorities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 198(1)	Article 200(b)	Article 867a(2)	-	IA

1. Customs authorities may sell goods abandoned to the State or confiscated only on the condition that the buyer immediately carries out the formalities to assign them to a customs procedure or to re-export them.

2. Where the sale is at a price inclusive of the amount of import duty and other charges, the sale shall be considered the equivalent to release for free circulation, and the customs authorities shall calculate the amount of duty and enter it in the accounts. That sale shall be conducted according to the procedures in force in the Member State concerned.

3. Where the customs authorities decide to deal with goods abandoned to the State, seized or confiscated otherwise than by sale, they shall immediately carry out the formalities to:

- (a) assign them to a customs procedure;
- (b) re-export them;
- (c) destroy them.