

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE V

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

CHAPTER 3

*Verification and release of goods*

*Section 1*

**Verification**

*Article 188*

**Verification of a customs declaration**

The customs authorities may, for the purpose of verifying the accuracy of the particulars contained in a customs declaration which has been accepted:

- (a) examine the declaration and the supporting documents;
- (b) require the declarant to provide other documents;
- (c) examine the goods;
- (d) take samples for analysis or for detailed examination of the goods.

**Changes to legislation:**

This version of this Regulation was derived from [EUR-Lex](#) on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on [legislation.gov.uk](https://legislation.gov.uk).