

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 VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 3

Export and re-export

Article 269

Export of Union goods

- 1 Union goods to be taken out of the customs territory of the Union shall be placed under the export procedure.
- 2 Paragraph 1 shall not apply to any of the following Union goods:
 - a goods placed under the outward processing procedure;
 - b goods taken out of the customs territory of the Union after having been placed under the end-use procedure;
 - c goods delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;
 - d goods placed under the internal transit procedure;
 - e goods moved temporarily out of the customs territory of the Union in accordance with Article 155.
- 3 The formalities concerning the export customs declaration laid down in the customs legislation shall apply in the cases referred to in points (a), (b) and (c) of paragraph 2.

Changes to legislation:

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