

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community

PART THREE

SEPARATION PROVISIONS

TITLE II

ONGOING CUSTOMS PROCEDURES

Article 48

Entry summary declaration and pre-departure declaration

1 Regulation (EU) No 952/2013 shall apply in respect of entry summary declarations that were lodged at a customs office of first entry in accordance with Chapter I of Title IV of that Regulation before the end of the transition period, and those declarations shall produce the same legal effects in the customs territory of the Union and the customs territory of the United Kingdom after the end of the transition period.

2 Regulation (EU) No 952/2013 shall apply in respect of pre-departure declarations that were lodged in accordance with Chapter I of Title VIII of that Regulation before the end of the transition period and, where applicable, where the goods were released in accordance with Article 194 of that Regulation before the end of the transition period. Those declarations shall produce the same legal effects in the customs territory of the Union and the customs territory of the United Kingdom after the end of the transition period.