

Regulation (EC) No 450/2008 of the European Parliament and  
of the Council of 23 April 2008 laying down the Community  
Customs Code (Modernised Customs Code) (repealed)

<sup>F1</sup>TITLE VI

**RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTIES**

CHAPTER 2

**Relief from import duties**

Section 1

**Returned goods**

*Article 132*

**Goods previously placed under the inward-processing procedure**

.....  
**Textual Amendments applied to the whole legislation**

**F1** Repealed by [Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(recast\)](#).

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Regulation (EC) No 450/2008 of the European Parliament and of the Council (repealed), Article 132.