

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Customs Code (Modernised Customs Code) (repealed)

TITLE V

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

CHAPTER 4

**Disposal of goods**

*Article 125*

**Destruction of goods**

Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to customs to be destroyed and shall inform the holder of the goods accordingly. The costs of destruction shall be borne by the holder of the goods.

*Article 126*

**Measures to be taken by the customs authorities**

1 The customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods in the following cases:

- a where one of the obligations laid down in customs legislation concerning the introduction of non-Community goods into the customs territory of the Community has not been fulfilled, or the goods have been withheld from customs supervision;
- b where the goods cannot be released for any of the following reasons:
  - (i) it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the customs authorities;
  - (ii) the documents which must be produced before the goods can be placed under, or released for, the customs procedure requested have not been made available;
  - (iii) payments or a guarantee which should have been made or provided in respect of import or export duties, as the case may be, have not been made or provided within the period prescribed;
  - (iv) they are subject to prohibitions or restrictions;
- c where the goods have not been removed within a reasonable period after their release;
- d where, after their release, the goods are found not to have fulfilled the conditions for that release;

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*Status: Point in time view as at 23/04/2008.*

*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no known outstanding effects for the Regulation (EC) No 450/2008 of the European Parliament and of the Council (repealed), CHAPTER 4. (See end of Document for details)*

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e where goods are abandoned to the State in accordance with Article 127.

2 Non-Community goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the temporary storage procedure.

#### *Article 127*

### **Abandonment**

1 Non-Community goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the holder of the procedure or, where applicable, the holder of the goods.

2 Abandonment shall not entail any expense for the State. The holder of the procedure or, where applicable, the holder of goods, shall bear the costs of any destruction or other disposal of goods.

#### *Article 128*

### **Implementing measures**

The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the implementation of this Chapter, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

**Status:**

Point in time view as at 23/04/2008.

**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), CHAPTER 4.