

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 III

**CUSTOMS DEBT AND GUARANTEES**

CHAPTER 3

***Recovery, payment, repayment and remission of the amount of import or export duty***

*Section 1*

***Determination of the amount of import or export duty,  
notification of the customs debt and entry in the accounts***

*Article 106*

**Delegation of power**

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the cases referred to in point (d) of Article 102(1) where the customs authorities are exempted from notification of the customs debt.