

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 2

Payment of the amount of import or export duty

Article 108

General time-limits for payment and suspension of the time-limit for payment

1 Amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 102, shall be paid by the debtor within the period prescribed by the customs authorities.

Without prejudice to Article 45(2), that period shall not exceed 10 days following notification to the debtor of the customs debt. In the case of aggregation of entries in the accounts under the conditions laid down in the second subparagraph of Article 105(1), it shall be so fixed as not to enable the debtor to obtain a longer period for payment than if he or she had been granted deferred payment in accordance with Article 110.

The customs authorities may extend that period upon application by the debtor where the amount of import or export duty payable has been determined in the course of post-release control as referred to in Article 48. Without prejudice to Article 112(1), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation.

2 If the debtor is entitled to any of the payment facilities laid down in Articles 110 to 112, payment shall be made within the period or periods specified in relation to those facilities.

3 The time-limit for payment of the amount of import or export duty corresponding to a customs debt shall be suspended in any of the following cases:

- a where an application for remission of duty is made in accordance with Article 121;
- b where goods are to be confiscated, destroyed or abandoned to the State;
- c where the customs debt was incurred pursuant to Article 79 and there is more than one debtor.

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 108.