

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 109

Payment

- 1 Payment shall be made in cash or by any other means with similar discharging effect, including by adjustment of a credit balance, in accordance with national legislation.
- 2 Payment may be made by a third person instead of the debtor.
- 3 The debtor may in any case pay all or part of the amount of import or export duty without awaiting expiry of the period he or she has been granted for payment.