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 I

GENERAL PROVISIONS

CHAPTER 2

Rights and obligations of persons with regard to the customs legislation

Section 1

Provision of information

Article 12

Communication of information and data protection

All information acquired by the customs authorities in the course of performing their duty which is by its nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. Except as provided for in Article 47(2), such information shall not be disclosed by the competent authorities without the express permission of the person or authority that provided it.

Such information may, however, be disclosed without permission where the customs authorities are obliged or authorised to do so pursuant to the provisions in force, particularly in respect of data protection, or in connection with legal proceedings.

- Confidential information referred to in paragraph 1 may be communicated to the customs authorities and other competent authorities of countries or territories outside the customs territory of the Union for the purpose of customs cooperation with those countries or territories in the framework of an international agreement or Union legislation in the area of the common commercial policy.
- Any disclosure or communication of information as referred to in paragraphs 1 and 2 shall ensure an adequate level of data protection in full compliance with data protection provisions in force.