

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 4

*Extinguishment of a customs debt*

Article 125

**Application of penalties**

Where the customs debt is extinguished on the basis of point (h) of Article 124(1), Member States shall not be precluded from the application of penalties for failure to comply with the customs legislation.

**Changes to legislation:**

This version of this Regulation was derived from [EUR-Lex](#) on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on [legislation.gov.uk](#).