

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 IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 2

Arrival of goods

Section 2

Presentation, unloading and examination of goods

Article 139

Presentation of goods to customs

1 Goods brought into the customs territory of the Union shall be presented to customs immediately upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone by one of the following persons:

- a the person who brought the goods into the customs territory of the Union;
- b the person in whose name or on whose behalf the person who brought the goods into that territory acts;
- c the person who assumed responsibility for carriage of the goods after they were brought into the customs territory of the Union.

2 Goods which are brought into the customs territory of the Union by sea or air and which remain on board the same means of transport for carriage, shall be presented to customs only at the port or airport where they are unloaded or transhipped. However, goods brought into the customs territory of the Union which are unloaded and reloaded onto the same means of transport during its voyage in order to enable the unloading or loading of other goods, shall not be presented to customs at that port or airport.

3 Notwithstanding the obligations of the person described in paragraph 1, presentation of the goods may be effected instead by one of the following persons:

- a any person who immediately places the goods under a customs procedure;
- b the holder of an authorisation for the operation of storage facilities or any person who carries out an activity in a free zone.

4 The person presenting the goods shall make a reference to the entry summary declaration or, in the cases referred to in Article 130, the customs declaration or temporary storage declaration which has been lodged in respect of the goods, except where the obligation to lodge an entry summary declaration is waived.

[^{F15} Where non-Union goods presented to customs are not covered by an entry summary declaration, and except where the obligation to lodge such declaration is waived, one of the

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persons referred to in Article 127(4) shall, without prejudice to Article 127(6), immediately lodge such declaration or, if permitted by the customs authorities, shall instead lodge a customs declaration or temporary storage declaration. Where, in such circumstances, a customs declaration or a temporary storage declaration is lodged, the declaration shall contain at least the particulars necessary for the entry summary declaration.]

6 Paragraph 1 shall not preclude application of special rules with respect to goods transported within frontier zones or in pipelines and wires as well as for traffic of negligible economic importance such as letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, provided that customs supervision and customs control possibilities are not thereby jeopardised.

7 Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.

Textual Amendments

F1 Substituted by [Regulation \(EU\) 2019/474 of the European Parliament and of the Council of 19 March 2019 amending Regulation \(EU\) No 952/2013 laying down the Union Customs Code.](#)

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 139.