

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 V

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS**

CHAPTER 2

*Placing goods under a customs procedure*

*Section 1*

**General provisions**

*Article 159*

**Competent customs offices**

- 1 Except where Union legislation provides otherwise, Member States shall determine the location and competence of the various customs offices situated in their territory.
- 2 Member States shall ensure that official opening hours are fixed for those offices that are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.
- 3 Except where otherwise provided, the competent customs office for placing the goods under a customs procedure shall be the customs office responsible for the place where the goods are presented to customs.

**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 159.