

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 4

*Provisions applying to all customs declarations*

Article 173

**Amendment of a customs declaration**

1 The declarant shall, upon application, be permitted to amend one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.

2 No such amendment shall be permitted where it is applied for after any of the following events:

- a the customs authorities have informed the declarant that they intend to examine the goods;
- b the customs authorities have established that the particulars of the customs declaration are incorrect;
- c the customs authorities have released the goods.

3 Upon application by the declarant, within three years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned.