

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 VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 2

Relief from import duty

Section 1

Returned goods

Article 205

Goods previously placed under the inward processing procedure

- 1 Article 203 shall apply to processed products which were originally re-exported from the customs territory of the Union subsequent to an inward processing procedure.
- 2 Upon application by the declarant and provided the declarant submits the necessary information, the amount of import duty on the goods covered by paragraph 1 shall be determined in accordance with Article 86(3). The date of acceptance of the re-export declaration shall be regarded as the date of release for free circulation.
- 3 The relief from import duty provided for in Article 203 shall not be granted for processed products which were exported in accordance with point (c) of Article 223(2), unless it is ensured that no goods will be placed under the inward processing procedure.

Modifications etc. (not altering text)

- C1** Arts. 203-207 modified (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(2)-(5)(9)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**)
- C2** Arts. 203-207 excluded (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(6)-(8)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**)

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 205.