

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 VII

**SPECIAL PROCEDURES**

*CHAPTER 3*

***Storage***

*Section 3*

***Free zones***

*Article 245*

**Presentation of goods and their placing under the procedure**

- 1 Goods brought into a free zone shall be presented to customs and undergo the prescribed customs formalities in any of the following cases:
  - a where they are brought into the free zone directly from outside the customs territory of the Union;
  - b where they have been placed under a customs procedure which is ended or discharged when they are placed under the free zone procedure;
  - c where they are placed under the free zone procedure in order to benefit from a decision granting repayment or remission of import duty;
  - d where legislation other than the customs legislation provides for such formalities.
- 2 Goods brought into a free zone in circumstances other than those covered by paragraph 1 shall not be presented to customs.
- 3 Without prejudice to Article 246, goods brought into a free zone are deemed to be placed under the free zone procedure:
  - a at the moment of their entry into a free zone, unless they have already been placed under another customs procedure; or
  - b at the moment when a transit procedure is ended, unless they are immediately placed under a subsequent customs procedure.