

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 VIII

**GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION**

CHAPTER 5

***Re-export notification***

*Article 274*

**Lodging a re-export notification**

1 Where non-Union goods referred to in points (b) and (c) of Article 270(3) are taken out of the customs territory of the Union and the obligation to lodge an exit summary declaration for those goods is waived, a re-export notification shall be lodged.

2 The re-export notification shall be lodged at the customs office of exit of the goods by the person responsible for the presentation of goods on exit in accordance with Article 267(2).

3 The re-export notification shall contain the particulars necessary to discharge the free zone procedure or to end the temporary storage.

Customs authorities may accept that commercial, port or transport information systems may be used to lodge a re-export notification, provided that they contain the necessary particulars for such notification and these particulars are available before the goods are taken out of the customs territory of the Union.

4 Customs authorities may accept, instead of the lodging of the re-export notification, the lodging of a notification and access to the particulars of a re-export notification in the economic operator's computer system.

**Changes to legislation:**

This version of this Regulation was derived from [EUR-Lex](#) on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on [legislation.gov.uk](#).