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 I GENERAL PROVISIONS

CHAPTER 1

Scope of the customs legislation, mission of customs and definitions

Subject matter and scope
Delegation of power
Mission of customs authorities
Customs territory
Definitions

CHAPTER 2

Rights and obligations of persons with regard to the customs legislation

Section 1

Provision of information

Article 6	Means for the exchange and storage of information and common
	data requirements
Article 7	Delegation of power
Article 8	Conferral of implementing powers
Article 9	Registration
Article 10	Delegation of power
Article 11	Conferral of implementing powers
Article 12	Communication of information and data protection
Article 13	Exchange of additional information between customs authorities
	and economic operators
Article 14	Provision of information by the customs authorities
Article 15	Provision of information to the customs authorities
Article 16	Electronic systems
Article 17	Conferral of implementing powers
	Section 2

Customs representation

Article 18	Customs representative
Article 19	Empowerment
Article 20	Delegation of power
Article 21	Conferral of implementing powers

Article 48

Post-release control

Section 3

Decisions relating to the application of the customs legislation

Article 22	Decisions taken upon application
Article 23	Management of decisions taken upon application
Article 24	Delegation of power
Article 25	Conferral of implementing powers
Article 26	Union-wide validity of decisions
Article 27	Annulment of favourable decisions
Article 28	Revocation and amendment of favourable decisions
Article 29	Decisions taken without prior application
Article 30	Limitations applicable to decisions on goods placed under a
	customs procedure or in temporary storage
Article 31	Delegation of power
Article 32	Conferral of implementing powers
Article 33	Decisions relating to binding information
Article 34	Management of decisions relating to binding information
Article 35	Decisions relating to binding information with regard to other factors
Article 36	Delegation of power
Article 37	Conferral of implementing powers
	Section 4
	Authorised economic operator
Article 38	Application and authorisation
Article 39	Granting of status
Article 40	Delegation of power
Article 41	Conferral of implementing powers
	Section 5
	Penalties
Article 42	Application of penalties
	Section 6
	Appeals
Article 43 Article 44	Decisions taken by a judicial authority Right of appeal
Article 45	Suspension of implementation
	Section 7
	Control of goods
Article 46 Article 47	Risk management and customs controls Cooperation between authorities

Status: Point in time view as at 01/08/2021.

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. (See end of Document for details)

Article 49 Article 50	Intra-Union flights and sea crossings Conferral of implementing powers
	Section 8
Kee	eping of documents and other information, and charges and costs
Article 51 Article 52	Keeping of documents and other information Charges and costs
	CHAPTER 3
	Currency conversion and time-limits
Article 53 Article 54 Article 55	Currency conversion Conferral of implementing powers Periods, dates and time-limits
	TITLE II
	RS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED
	CHAPTER 1
	Common Customs Tariff and tariff classification of goods
Article 56 Article 57 Article 58	Common Customs Tariff and surveillance Tariff classification of goods Conferral of implementing powers
	CHAPTER 2
	Origin of goods
	Section 1
	Non-preferential origin
Article 59 Article 60 Article 61 Article 62 Article 63	Scope Acquisition of origin Proof of origin Delegation of power Conferral of implementing powers
	Section 2
	Preferential origin
Article 64 Article 65 Article 66	Preferential origin of goods Delegation of power Conferral of implementing powers

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. (See end of Document for details)

Section 3

Determination of origin of specific goods

Article 67	Measures taken by the Commission
Article 68	Conferral of implementing powers

CHAPTER 3

Value of goods for customs purposes

Article 69	Scope
Article 70	Method of customs valuation based on the transaction value
Article 71	Elements of the transaction value
Article 72	Elements not to be included in the customs value
Article 73	Simplification
Article 74	Secondary methods of customs valuation
Article 75	Delegation of power
Article 76	Conferral of implementing powers

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER 1

Incurrence of a customs debt

Section 1

Customs debt on import

Article 77	Release for free circulation and temporary admission
Article 78	Special provisions relating to non-originating goods
Article 79	Customs debt incurred through non-compliance
Article 80	Deduction of an amount of import duty already paid

Section 2

Customs debt on export

Article 81	Export and outward processing
Article 82	Customs debt incurred through non-compliance

Section 3

Provisions common to customs debts incurred on import and export

Article 83	Prohibitions and restrictions
Article 84	Several debtors
Article 85	General rules for calculating the amount of import or export duty
Article 86	Special rules for calculating the amount of import duty

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. (See end of Document for details)

Article 87	Place where the customs debt is incurred	
Article 88	Delegation of power	
	CHAPTER 2	
	Guarantee for a potential or existing customs debt	
A 4: 1 00		
Article 89 Article 90	General provisions Compulsory guarantee	
Article 90 Article 91	Optional guarantee	
Article 92	Provision of a guarantee	
Article 93	Choice of guarantee	
Article 94	Guarantor	
Article 95	Comprehensive guarantee	
Article 96	Temporary prohibitions relating to the use of comprehensive guarantees	
Article 97	Additional or replacement guarantee	
Article 98	Release of the guarantee	
Article 99	Delegation of power	
Article 100	Conferral of implementing powers	
	CHAPTER 3	
Recovery, pa	ayment, repayment and remission of the amount of import or export duty	
	Section 1	
Determination of the amount of import or export duty, notification of the customs debt and entry in the accounts		
Article 101	Determination of the amount of import or export duty	
Article 102	Notification of the customs debt	
Article 103	Limitation of the customs debt	
Article 104	Entry in the accounts	
Article 105	Time of entry in the accounts	
Article 106	Delegation of power	
Article 107	Conferral of implementing powers	
	Section 2	
	Payment of the amount of import or export duty	
Article 108	General time-limits for payment and suspension of the time-limit	
Article 109	for payment Payment	
Article 110	Deferment of payment	
Article 111	Periods for which payment is deferred	
Article 112	Other payment facilities	
Article 113	Enforcement of payment	
Article 114	Interest on arrears	
Article 115	Delegation of power	

Status: Point in time view as at 01/08/2021.

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. (See end of Document for details)

Section 3

Repayment and remission

Article 116 Article 117 Article 118	General provisions Overcharged amounts of import or export duty Defective goods or goods not complying with the terms of the
Article 119	Error by the competent authorities
Article 120 Article 121 Article 122	Equity Procedure for repayment and remission Delegation of power
Article 123	Conferral of implementing powers
	CHAPTER 4
	Extinguishment of a customs debt
Article 124 Article 125 Article 126	Extinguishment Application of penalties Delegation of power
	TITLE IV
GOODS I	BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION
	CHAPTER 1
	Entry summary declaration
Article 127 Article 128	Lodging of an entry summary declaration Risk analysis
Article 129 Article 130 Article 131	Amendment and invalidation of an entry summary declaration Declarations lodged instead of an entry summary declaration Delegation of power
Article 131 Article 132	Conferral of implementing powers
	CHAPTER 2
	Arrival of goods
	Section 1
	Entry of goods into the customs territory of the Union
Article 133 Article 134 Article 135 Article 136 Article 137 Article 138	Notification of arrival of a sea-going vessel or of an aircraft Customs supervision Conveyance to the appropriate place Goods that have temporarily left the customs territory of the Union by sea or air Conveyance under special circumstances Conferral of implementing powers

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. (See end of Document for details)

Section 2

Presentation, unloading and examination of goods

Article 139	Presentation of goods to customs
Article 140	Unloading and examination of goods
Article 141	Goods moved under transit
Article 142	Delegation of power
Article 143	Conferral of implementing powers

Section 3

Temporary storage of goods

Article 144	Goods in temporary storage
Article 145	Temporary storage declaration
Article 146	Amendment and invalidation of a temporary storage declaration
Article 147	Conditions and responsibilities for the temporary storage of goods
Article 148	Authorisation for the operation of temporary storage facilities
Article 149	End of temporary storage
Article 150	Choice of a customs procedure
Article 151	Delegation of power
Article 152	Conferral of implementing power

TITLE V

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

CHAPTER 1

Customs status of goods

Article 153	Presumption of customs status of Union goods
Article 154	Loss of customs status of Union goods
Article 155	Union goods leaving the customs territory of the Union
	temporarily
Article 156	Delegation of power
Article 157	Conferral of implementing powers

CHAPTER 2

Placing goods under a customs procedure

Section 1

General provisions

Article 158	Customs declaration of goods and customs supervision of Union
	goods
Article 159	Competent customs offices

Status: Point in time view as at 01/08/2021.

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. (See end of Document for details)

Article 160 Article 161	Delegation of power Conferral of implementing powers
	Section 2
	Standard customs declarations
Article 162 Article 163 Article 164 Article 165	Content of a standard customs declaration Supporting documents Delegation of power Conferral of implementing powers
	Section 3
	Simplified customs declarations
Article 166 Article 167 Article 168 Article 169	Simplified declaration Supplementary declaration Delegation of power Conferral of implementing powers
	Section 4
	Provisions applying to all customs declarations
Article 170 Article 171 Article 172 Article 173 Article 174	Lodging a customs declaration Lodging a customs declaration prior to the presentation of the goods Acceptance of a customs declaration Amendment of a customs declaration Invalidation of a customs declaration
Article 175 Article 176	Delegation of power Conferral of implementing powers
	Section 5
	Other simplifications
Article 177	Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings
Article 178	Conferral of implementing powers
Article 179	Centralised clearance
Article 180	Delegation of power
Article 181	Conferral of implementing powers
Article 182	Entry in the declarant's records
Article 183	Delegation of power
Article 184	Conferral of implementing powers
Article 185	Self-assessment
Article 186	Delegation of power
Article 187	Conferral of implementing powers
	1 01

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. (See end of Document for details)

CHAPTER 3

Verification and release of goods

Section 1

Verification

Article 188	Verification of a customs declaration
Article 189	Examination and sampling of goods
Article 190	Partial examination and sampling of goods
Article 191	Results of the verification
Article 192	Identification measures
Article 193	Conferral of implementing powers
	Section 2

Release

Article 194	Release of the goods
Article 195	Release dependent upon payment of the amount of import or
	export duty corresponding to the customs debt or provision of a
	guarantee
Article 196	Delegation of power

CHAPTER 4

Disposal of goods

Destruction of goods
Measures to be taken by the customs authorities
Abandonment
Conferral of implementing powers

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 1

Release for free circulation

Article 201	Scope and effect
Article 202	Commercial policy measures

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. (See end of Document for details)

CHAPTER 2

Relief from import duty

Section 1

Returned goods

Article 203 Article 204 Article 205 Article 206 Article 207	Scope and effect Goods which benefited from measures laid down under the common agricultural policy Goods previously placed under the inward processing procedure Delegation of power Conferral of implementing powers
	Section 2
	Sea-fishing and products taken from the sea
Article 208 Article 209	Products of sea-fishing and other products taken from the sea Conferral of implementing powers

TITLE VII SPECIAL PROCEDURES

CHAPTER 1

General provisions

Article 210	Scope
Article 211	Authorisation
Article 212	Delegation of power
Article 213	Conferral of implementing powers
Article 214	Records
Article 215	Discharge of a special procedure
Article 216	Delegation of power
Article 217	Conferral of implementing powers
Article 218	Transfer of rights and obligations
Article 219	Movement of goods
Article 220	Usual forms of handling
Article 221	Delegation of power
Article 222	Conferral of implementing powers
Article 223	Equivalent goods
Article 224	Delegation of power
Article 225	Conferral of implementing powers

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. (See end of Document for details)

CHAPTER 2

Transit

Section 1

	External and internal transit
Article 226 Article 227 Article 228 Article 229 Article 230 Article 231 Article 232	External transit Internal transit Single territory for transit purposes Exclusion of persons from TIR operations Authorised consignee for TIR purposes Delegation of power Conferral of implementing powers
	Section 2
	Union transit
Article 233	Obligations of the holder of the Union transit procedure and of the carrier and recipient of goods moving under the Union transit procedure
Article 234	Goods passing through the territory of a country or territory outside the customs territory of the Union under the external Union transit procedure
Article 235 Article 236	Delegation of power Conferral of implementing powers
	CHAPTER 3
	Storage
	Section 1
	Common provisions
Article 237 Article 238 Article 239	Scope Duration of a storage procedure Conferral of implementing powers
	Section 2
	Customs warehousing
Article 240 Article 241 Article 242	Storage in customs warehouses Processing Responsibilities of the holder of the authorisation or procedure

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. (See end of Document for details)

α			٠.			\sim
ν.	Δ	0	tı.	0	n	- 4
L)	u	u	u	u		3

Free zones

Article 243 Article 244 Article 245 Article 246 Article 247 Article 248 Article 249	Designation of free zones Buildings and activities in free zones Presentation of goods and their placing under the procedure Union goods in free zones Non-Union goods in free zones Taking goods out of a free zone Customs status
	CHAPTER 4
	Specific use
	Section 1
	Temporary admission
Article 250 Article 251 Article 252	Scope Period during which goods may remain under the temporary admission procedure Amount of import duty in case of temporary admission with
Article 253	partial relief from import duty Delegation of power
	Section 2
	End-use
Article 254	End-use procedure
	CHAPTER 5
	Processing
	Section 1
	General provisions
Article 255	Rate of yield
	Section 2
	Inward processing
Article 256 Article 257 Article 258	Scope Period for discharge Temporary re-export for further processing

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. (See end of Document for details)

Section 3

Outward processing

	5 F 8
Article 259 Article 260 Article 260a	Scope Goods repaired free of charge Goods repaired or altered in the context of international agreements
Article 261 Article 262	Standard exchange system Prior import of replacement products
	TITLE VIII
GOODS	TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION
	CHAPTER 1
	Formalities prior to the exit of goods
Article 263 Article 264	Lodging a pre-departure declaration Risk analysis
Article 265 Article 266	Delegation of power Conferral of implementing powers
	CHAPTER 2
	Formalities on exit of goods
Article 267 Article 268	Customs supervision and formalities on exit Conferral of implementing powers
	CHAPTER 3
	Export and re-export
Article 269 Article 270	Export of Union goods Re-export of non-Union goods
	CHAPTER 4
	Exit summary declaration
Article 271 Article 272 Article 273	Lodging an exit summary declaration Amendment and invalidation of the exit summary declaration Conferral of implementing powers
	CHAPTER 5
	Re-export notification
Article 274 Article 275	Lodging a re-export notification Amendment and invalidation of the re-export notification

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. (See end of Document for details)

Article 276 Conferral of implementing powers

CHAPTER 6

Relief from export duty

Article 277 Relief from export duty for Union goods temporarily exported

TITLE IX

ELECTRONIC SYSTEMS, SIMPLIFICATIONS, DELEGATION OF POWER, COMMITTEE PROCEDURE AND FINAL PROVISIONS

CHAPTER 1

Development of electronic systems

Article 278 Article 278a Article 279 Article 280 Article 281	Transitional measures Reporting obligations Delegation of power Work programme Conferral of implementing powers
	CHAPTER 2
	Simplifications in the application of the customs legislation
Article 282 Article 283	Tests Conferral of implementing powers
	CHAPTER 3
	Delegation of power and committee procedure
Article 284 Article 285	Exercise of the delegation Committee procedure
	CHAPTER 4
	Final provisions
Article 286 Article 287 Article 288	Repeal and amendment of legislation in force Entry into force Application Signature

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. (See end of Document for details)

- (1) OJ C 229, 31.7.2012, p. 68.
- (2) Position of the European Parliament of 11 September 2013 (not yet published in the Official Journal) and decision of the Council of 27 September 2013.
- (**3**) OJ L 145, 4.6.2008, p. 1.
- (4) OJ L 55, 28.2.2011, p. 13.
- (**5**) OJ L 302, 19.10.1992, p. 1.
- (6) OJ L 117, 4.5.2005, p. 13.
- (7) OJ L 86, 3.4.2003, p. 21.
- (8) OJ L 347, 11.12.2006, p. 1.
- **(9)** OJ L 9, 14.1.2009, p. 12.
- (10) OJ L 23, 26.1.2008, p. 21.
- (11) OJ L 374, 31.12.1991, p. 4.
- (12) OJ L 165, 21.6.2001, p. 1.

Status:

Point in time view as at 01/08/2021.

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.