

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 2

Rights and obligations of persons with regard to the customs legislation

Section 6

Appeals

Article 43

Decisions taken by a judicial authority

Articles 44 and 45 shall not apply to appeals lodged with a view to the annulment, revocation or amendment of a decision relating to the application of the customs legislation taken by a judicial authority, or by customs authorities acting as judicial authorities.

Article 44

Right of appeal

1 Any person shall have the right to appeal against any decision taken by the customs authorities relating to the application of the customs legislation which concerns him or her directly and individually.

Any person who has applied to the customs authorities for a decision and has not obtained a decision on that application within the time-limits referred to in Article 22(3) shall also be entitled to exercise the right of appeal.

2 The right of appeal may be exercised in at least two steps:

- a initially, before the customs authorities or a judicial authority or other body designated for that purpose by the Member States;
- b subsequently, before a higher independent body, which may be a judicial authority or an equivalent specialised body, according to the provisions in force in the Member States.

3 The appeal shall be lodged in the Member State where the decision was taken or was applied for.

4 Member States shall ensure that the appeals procedure enables the prompt confirmation or correction of decisions taken by the customs authorities.

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, Section 6. (See end of Document for details)

Article 45

Suspension of implementation

1 The submission of an appeal shall not cause implementation of the disputed decision to be suspended.

2 The customs authorities shall, however, suspend implementation of such a decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with the customs legislation or that irreparable damage is to be feared for the person concerned.

3 In the cases referred to in paragraph 2, where the disputed decision has the effect of causing import or export duty to be payable, suspension of implementation of that decision shall be conditional upon the provision of a guarantee, unless it is established, on the basis of a documented assessment, that such a guarantee would be likely to cause the debtor serious economic or social difficulties.

Modifications etc. (not altering text)

C1 Art. 45 modified (1.8.2021) by [S.I. 1995/2518](#), [reg. 133AI](#) (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, Section 6.