

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 3*

***Currency conversion and time-limits***

*Article 53*

**Currency conversion**

1 The competent authorities shall publish and/or make available on the Internet the rate of exchange applicable where the conversion of currency is necessary for one of the following reasons:

- a because factors used to determine the customs value of goods are expressed in a currency other than that of the Member State where the customs value is determined;
- b because the value of the euro is required in national currencies for the purposes of determining the tariff classification of goods and the amount of import and export duty, including value thresholds in the Common Customs Tariff.

2 Where the conversion of currency is necessary for reasons other than those referred to in paragraph 1, the value of the euro in national currencies to be applied within the framework of the customs legislation shall be fixed at least once a year.

*Article 54*

**Conferral of implementing powers**

The Commission shall lay down, by means of implementing acts, rules on currency conversions for the purposes referred to in Article 53(1) and (2).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

*Article 55*

**Periods, dates and time-limits**

1 Unless otherwise provided, where a period, date or time-limit is laid down in the customs legislation, such period shall not be extended or reduced and such date or time-limit shall not be deferred or brought forward.

2 The rules applicable to periods, dates and time-limits set out in Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to

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**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, CHAPTER 3. (See end of Document for details)

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periods, dates and time-limits<sup>(1)</sup> shall apply, except where otherwise provided for in the customs legislation.

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(1) [OJ L 124, 8.6.1971, p. 1.](#)

**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, CHAPTER 3.