

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 V

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

CHAPTER 4

Disposal of goods

Article 197

Destruction of goods

Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to customs to be destroyed and shall inform the holder of the goods accordingly. The costs of the destruction shall be borne by the holder of the goods.

Article 198

Measures to be taken by the customs authorities

- 1 The customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods in the following cases:
- a where one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union has not been fulfilled, or the goods have been withheld from customs supervision;
 - b where the goods cannot be released for any of the following reasons:
 - (i) it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the customs authorities;
 - (ii) the documents which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided;
 - (iii) payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be, have not been made or provided within the prescribed period;
 - (iv) the goods are subject to prohibitions or restrictions;
 - c where the goods have not been removed within a reasonable period after their release;
 - d where after their release, the goods are found not to have fulfilled the conditions for that release; or
 - e where goods are abandoned to the State in accordance with Article 199.

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 4. (See end of Document for details)

2 Non-Union goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the customs warehousing procedure. They shall be entered in the records of the customs warehousing operator, or, where they are held by the customs authorities, by the latter.

Where goods to be destroyed, abandoned to the State, seized or confiscated are already subject to a customs declaration, the records shall include a reference to the customs declaration. Customs authorities shall invalidate that customs declaration.

- 3 The costs of the measures referred to in paragraph 1 shall be borne:
- a in the case referred to in point (a) of paragraph 1, by any person who was required to fulfil the obligations concerned or who withheld the goods from customs supervision;
 - b in the cases referred to in points (b) and (c) of paragraph 1, by the declarant;
 - c in the case referred to in point (d) of paragraph 1, by the person who is required to comply with the conditions governing the release of the goods;
 - d in the case referred to in point (e) of paragraph 1, by the person who abandons the goods to the State.

Article 199

Abandonment

Non-Union goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the holder of the procedure or, where applicable, the holder of the goods.

Article 200

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules on:

- (a) the destruction of goods, referred to in Article 197;
- (b) the sale of goods, referred to in Article 198(1);
- (c) abandonment of goods to the State in accordance with Article 199.

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

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 4.