

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 VII

SPECIAL PROCEDURES

CHAPTER 4

Specific use

Section 1

Temporary admission

Article 250

Scope

1 Under the temporary admission procedure non-Union goods intended for re-export may be subject to specific use in the customs territory of the Union, with total or partial relief from import duty, and without being subject to any of the following:

- a other charges as provided for under other relevant provisions in force;
- b commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

2 The temporary admission procedure may only be used provided that the following conditions are met:

- a the goods are not intended to undergo any change, except normal depreciation due to the use made of them;
- b it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 223, where compliance with the conditions laid down in respect of equivalent goods can be verified;
- c the holder of the procedure is established outside the customs territory of the Union, except where otherwise provided;
- d the requirements for total or partial duty relief laid down in the customs legislation are met.

Modifications etc. (not altering text)

- C1** Arts. 250-253 restricted (1.8.2021) by S.I. 1995/2518, **regs. 133AD(b)**, 133L (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**, 47)

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)

Article 251

Period during which goods may remain under the temporary admission procedure

1 The customs authorities shall determine the period within which goods placed under the temporary admission procedure must be re-exported or placed under a subsequent customs procedure. Such period shall be long enough for the objective of authorised use to be achieved.

2 Except where otherwise provided, the maximum period during which goods may remain under the temporary admission procedure for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the procedure was discharged by placing the goods under another special procedure and subsequently placing them under the temporary admission procedure again.

3 Where, in exceptional circumstances, the authorised use cannot be achieved within the period referred to in paragraphs 1 and 2, the customs authorities may grant an extension, of reasonable duration of that period, upon justified application by the holder of the authorisation.

4 The overall period during which goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of an unforeseeable event.

Modifications etc. (not altering text)

C1 Arts. 250-253 restricted (1.8.2021) by S.I. 1995/2518, **regs. 133AD(b)**, 133L (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**, 47)

Article 252

Amount of import duty in case of temporary admission with partial relief from import duty

1 The amount of import duty in respect of goods placed under the temporary admission procedure with partial relief from import duty shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission procedure.

That amount shall be payable for every month or fraction of a month during which the goods have been placed under the temporary admission procedure with partial relief from import duty.

2 The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission procedure.

Modifications etc. (not altering text)

C1 Arts. 250-253 restricted (1.8.2021) by S.I. 1995/2518, **regs. 133AD(b)**, 133L (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**, 47)

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)

Article 253

Delegation of power

[^{X1}The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:]

- (a) the specific use referred to in Article 250(1);
- (b) the requirements referred to in point (d) of Article 250(2).

Editorial Information

X1 Substituted by [Corrigendum to Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(Official Journal of the European Union L 269 of 10 October 2013\)](#).

Modifications etc. (not altering text)

C1 Arts. 250-253 restricted (1.8.2021) by [S.I. 1995/2518](#), [regs. 133AD\(b\)](#), [133L](#) (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1](#), [43](#), [47](#))

Section 2

End-use

Article 254

End-use procedure

1 Under the end-use procedure, goods may be released for free circulation under a duty exemption or at a reduced rate of duty on account of their specific use.

2 Where the goods are at a production stage which would allow economically the prescribed end-use only, the customs authorities may establish in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes laid down for applying the duty exemption or reduced rate of duty.

3 Where goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of their first use for the purposes laid down for applying the duty exemption or reduced rate of duty.

4 Customs supervision under the end-use procedure shall end in any of the following cases:

- a where the goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- b where the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;

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)

- c where the goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duty has been paid.
- 5 Where a rate of yield is required, Article 255 shall apply to the end-use procedure.
- 6 Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use.
- 7 Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing 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, CHAPTER 4.