

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 VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

Article 263

Lodging a pre-departure declaration

- 1 Goods to be taken out of the customs territory of the Union shall be covered by a pre-departure declaration to be lodged at the competent customs office within a specific time-limit before the goods are taken out of the customs territory of the Union.
- 2 The obligation referred to in paragraph 1 shall be waived:
 - a for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory; or
 - b in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements.
- 3 The pre-departure declaration shall take the form of one of the following:
 - a a customs declaration, where the goods to be taken out of the customs territory of the Union are placed under a customs procedure for which such declaration is required;
 - b a re-export declaration, in accordance with Article 270;
 - c an exit summary declaration, in accordance with Article 271.
- 4 The pre-departure declaration shall contain the particulars necessary for risk analysis for security and safety purposes.

Article 264

Risk analysis

The customs office to which the pre-departure declaration referred to in Article 263 is lodged shall ensure that, within a specific time-limit, a risk analysis is carried out, primarily for security and safety purposes, on the basis of that declaration and shall take the necessary measures based on the results of that risk analysis.

Article 265

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

- (a) the specific time-limit, referred to in Article 263(1), within which the pre-departure declaration is to be lodged before the goods are taken out of the customs territory of the Union taking into account the type of traffic;
- (b) the specific cases where the obligation to lodge a pre-departure declaration is waived in accordance with point (c) of Article 263(2).

Article 266

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the time-limit referred to in Article 264, within which risk analysis is to be carried out taking into account the time-limit referred to in Article 263(1).

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