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content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Article 328 Risk analysis(Article 264 of the Code)

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Regulation (EU) 2015/2447. Any changes that have already been made to Commission implementing content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Article 350	This Regulation shall enter into force on the twentieth day
	Signature
	C C C C C C C C C C C C C C C C C C C

- (**1**) OJ L 269, 10.10.2013, p. 1.
- (2) Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade (OJ L 23, 26.1.2008, p. 21).
- (**3**) OJ L 252, 14.9.1978, p. 2.
- (4) OJ L 130, 27.5.1993, p. 1.

Changes to legislation:

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2015/2447. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to :

- Art. 6 omitted by S.I. 2019/714 reg. 4(2) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Art. 7(1) omitted by S.I. 2019/714 reg. 4(3) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Art. 7(3)-(5) omitted by S.I. 2019/714 reg. 4(3) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (26.11/2020) by S.I. 2020/1379, regs. 1(2), 8)
- Recital 61 replacement by EUR 2017/989 Regulation
- Art. 182(1)(2) substituted for Art. 182(1)(1a) by S.I. 2023/1011 reg. 3(2)
- Art. 189(3) omitted by S.I. 2023/1011 reg. 3(3)
- Art. 189(4) omitted by S.I. 2023/1011 reg. 3(3)