

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 III

**CUSTOMS DEBT AND GUARANTEES**

CHAPTER 3

***Recovery, payment, repayment and remission of the amount of import or export duty***

*Section 1*

***Determination of the amount of import or export duty, notification of the customs debt and entry in the accounts***

*Article 101*

**Determination of the amount of import or export duty**

1 The amount of import or export duty payable shall be determined by the customs authorities responsible for the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 87, as soon as they have the necessary information.

2 Without prejudice to Article 48, the customs authorities may accept the amount of import or export duty payable determined by the declarant.

3 Where the amount of import or export duty payable does not result in a whole number, that amount may be rounded.

Where the amount referred in the first subparagraph is expressed in euros, rounding may not be more than a rounding up or down to the nearest whole number.

A Member State whose currency is not the euro may either apply *mutatis mutandis* the provisions of the second subparagraph or derogate from that subparagraph, provided that the rules applicable on rounding do not have a greater financial impact than the rule set out in the second subparagraph.

**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, Article 101.