

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 VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 2

Relief from import duty

Section 1

Returned goods

Article 203

Scope and effect

1 Non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of three years and declared for release for free circulation shall, upon application by the person concerned, be granted relief from import duty.

The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Union.

2 The three-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances.

3 Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use.

Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.

4 Where Union goods have lost their customs status as Union goods pursuant to Article 154 and are subsequently released for free circulation, paragraphs 1, 2 and 3 shall apply.

5 The relief from import duty shall be granted only if goods are returned in the state in which they were exported.

6 The relief from import duty shall be supported by information establishing that the conditions for the relief are fulfilled.

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 203. (See end of Document for details)

Modifications etc. (not altering text)

- C1** Arts. 203-207 modified (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(2)-(5)(9)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**)
- C2** Arts. 203-207 excluded (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(6)-(8)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**)

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 203.