

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 204

Goods which benefited from measures laid down under the common agricultural policy

Relief from import duty provided for in Article 203 shall not be granted to goods which have benefited from measures laid down under the common agricultural policy involving their export out of the customs territory of the Union, except where otherwise provided in specific cases.

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 204.