

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 VII

SPECIAL PROCEDURES

CHAPTER 5

Processing

Section 3

Outward processing

[^{F1} Article 260a

Goods repaired or altered in the context of international agreements

1 Total relief from import duty shall be granted to processed products resulting from goods placed under the outward processing procedure where it is established to the satisfaction of the customs authorities that:

- a those goods have been repaired or altered in a country or territory outside the customs territory of the Union with which the Union has concluded an international agreement providing for such relief; and
- b the conditions for the relief from import duty laid down in the agreement referred to in point (a) are fulfilled.

2 Paragraph 1 shall not apply to processed products resulting from equivalent goods as referred to in Article 223 and to replacement products as referred to in Articles 261 and 262.]

Textual Amendments

- F1** Inserted by [Regulation \(EU\) 2019/474 of the European Parliament and of the Council of 19 March 2019 amending Regulation \(EU\) No 952/2013 laying down the Union Customs Code](#).

Modifications etc. (not altering text)

- C1** Arts. 259-262 restricted (1.8.2021) by [S.I. 1995/2518](#), [regs. 133AD\(b\)](#), [133L](#) (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1](#), [43](#), [47](#))

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 260a .