

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 VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER I

Formalities prior to the exit of goods

Article 263

Lodging a pre-departure declaration

1 Goods to be taken out of the customs territory of the Union shall be covered by a pre-departure declaration to be lodged at the ^{F1}... customs office within a specific time-limit before the goods are taken out of the customs territory of the Union.

2 The obligation referred to in paragraph 1 shall be waived:

- a for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory; or
- b in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements.

3 The pre-departure declaration shall take the form of one of the following:

- a a customs declaration, where the goods to be taken out of the customs territory of the Union are placed under a customs procedure for which such declaration is required;
- b a re-export declaration ^{F2}...;
- c an exit summary declaration, in accordance with Article 271.

4 The pre-departure declaration shall contain the particulars necessary for risk analysis for security and safety purposes.

[^{F35} For the purposes of paragraph 3(a), a “customs declaration” includes an export declaration pursuant to regulations under the Taxation (Cross-border Trade) Act 2018, section 35.]

Textual Amendments

- F1** Word in Art. 263(1) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(g)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F2** Words in Art. 263(3)(b) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(g)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

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 263. (See end of Document for details)

F3 Art. 263(5) inserted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1219), regs. 1(2), **2(2)** (with reg. 1(3)); 2020 c. 1, Sch. 5 para. 1(1)

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 263.