

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 I

**GENERAL PROVISIONS**

CHAPTER 2

***Rights and obligations of persons with regard to the customs legislation***

Section 3

***Decisions relating to the application of the customs legislation***

Article 28

**Revocation and amendment of favourable decisions**

1 A favourable decision shall be revoked or amended where, in cases other than those referred to in Article 27:

- a one or more of the conditions for taking that decision were not or are no longer fulfilled;  
or
- b upon application by the holder of the decision.

2 Except where otherwise provided, a favourable decision addressed to several persons may be revoked only in respect of a person who fails to fulfil an obligation imposed under that decision.

3 The holder of the decision shall be notified of its revocation or amendment.

4 Article 22(4) shall apply to the revocation or amendment of the decision.

However, in exceptional cases where the legitimate interests of the holder of the decision so require, the customs authorities may defer the date on which revocation or amendment takes effect up to one year. That date shall be indicated in the revoking or amending decision.

**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 28.