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 1

Scope of the customs legislation, mission of customs and definitions

- Article 1 Subject matter and scope
- Article 2 Delegation of power
- Article 3 Mission of customs authorities
- Article 4 Customs territory
- Article 5 Definitions

CHAPTER 2

Rights and obligations of persons with regard to the customs legislation

Section 1

Provision of information

Article 6	Means for the exchange and storage of information and common
	data requirements
Article 7	Delegation of power
Article 8	Conferral of implementing powers
Article 9	Registration
Article 10	Delegation of power
Article 11	Conferral of implementing powers
Article 12	Communication of information and data protection
Article 13	Exchange of additional information between customs authorities
	and economic operators
Article 14	Provision of information by the customs authorities
Article 15	Provision of information to the customs authorities
Article 16	Electronic systems
Article 17	Conferral of implementing powers

Section 2

Customs representation

- Article 18 Customs representative
- Article 19 Empowerment
- Article 20 Delegation of power
- Article 21 Conferral of implementing powers

Decisions relating to the application of the customs legislation

- Article 22 Decisions taken upon application
- Article 23 Management of decisions taken upon application
- Article 24 Delegation of power
- Article 25 Conferral of implementing powers
- Article 26 Union-wide validity of decisions
- Article 27 Annulment of favourable decisions
- Article 28 Revocation and amendment of favourable decisions
- Article 29 Decisions taken without prior application
- Article 30 Limitations applicable to decisions on goods placed under a customs procedure or in temporary storage
- Article 31 Delegation of power
- Article 32 Conferral of implementing powers
- Article 33 Decisions relating to binding information
- Article 34 Management of decisions relating to binding information
- Article 35 Decisions relating to binding information with regard to other factors
- Article 36 Delegation of power
- Article 37 Conferral of implementing powers

Section 4

Authorised economic operator

- Article 38 Application and authorisation
- Article 39 Granting of status
- Article 40 Delegation of power
- Article 41 Conferral of implementing powers

Section 5

Penalties

Article 42 Application of penalties

Section 6

Appeals

- Article 43 Decisions taken by a judicial authority
- Article 44 Right of appeal
- Article 45 Suspension of implementation

Section 7

Control of goods

- Article 46 Risk management and customs controls
- Article 47 Cooperation between authorities
- Article 48 Post-release control

Article 49Intra-Union flights and sea crossingsArticle 50Conferral of implementing powers

Section 8

Keeping of documents and other information, and charges and costs

- Article 51 Keeping of documents and other information
- Article 52 Charges and costs

CHAPTER 3

Currency conversion and time-limits

- Article 53Currency conversionArticle 54Conferral of implementing powers
- Article 55 Periods, dates and time-limits

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 1

Common Customs Tariff and tariff classification of goods

- Article 56 Common Customs Tariff and surveillance
- Article 57 Tariff classification of goods
- Article 58 Conferral of implementing powers

CHAPTER 2

Origin of goods

Section 1

Non-preferential origin

Article 59	Scope	
1 1 10	• • • • •	c ·

- Article 60 Acquisition of origin
- Article 61 Proof of origin
- Article 62 Delegation of power
- Article 63 Conferral of implementing powers

Section 2

Preferential origin

- Article 64 Preferential origin of goods
- Article 65 Delegation of power
- Article 66 Conferral of implementing powers

Determination of origin of specific goods

Article 67	Measures taken by the Commission
Article 68	Conferral of implementing powers

CHAPTER 3

Value of goods for customs purposes

Article 69	Scope
Alle 09	Scope
Article 70	Method of customs valuation based on the transaction value
Article 71	Elements of the transaction value
Article 72	Elements not to be included in the customs value
Article 73	Simplification
Artiala 74	Soondary methods of systems valuation

- Article 74 Secondary methods of customs valuation
- Article 75 Delegation of power
- Article 76 Conferral of implementing powers

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER 1

Incurrence of a customs debt

Section 1

Customs debt on import

- Article 77 Release for free circulation and temporary admission
- Article 78 Special provisions relating to non-originating goods
- Article 79 Customs debt incurred through non-compliance
- Article 80 Deduction of an amount of import duty already paid

Section 2

Customs debt on export

- Article 81 Export and outward processing
- Article 82 Customs debt incurred through non-compliance

Section 3

Provisions common to customs debts incurred on import and export

- Article 83 Prohibitions and restrictions
- Article 84 Several debtors
- Article 85 General rules for calculating the amount of import or export duty
- Article 86 Special rules for calculating the amount of import duty

Article 87Place where the customs debt is incurredArticle 88Delegation of power

CHAPTER 2

Guarantee for a potential or existing customs debt

Article 89	General provisions
Article 90	Compulsory guarantee
Article 91	Optional guarantee
Article 92	Provision of a guarantee
Article 93	Choice of guarantee
Article 94	Guarantor
Article 95	Comprehensive guarantee
Article 96	Temporary prohibitions relating to the use of comprehensive
	guarantees
Article 97	Additional or replacement guarantee
Article 98	Release of the guarantee
Article 99	Delegation of power
Article 100	Conferral of implementing powers

CHAPTER 3

Recovery, payment, repayment and remission of the amount of import or export duty

Section 1

Determination of the amount of import or export duty, notification of the customs debt and entry in the accounts

- Article 101 Determination of the amount of import or export duty
- Article 102 Notification of the customs debt
- Article 103 Limitation of the customs debt
- Article 104 Entry in the accounts
- Article 105 Time of entry in the accounts
- Article 106 Delegation of power
- Article 107 Conferral of implementing powers

Section 2

Payment of the amount of import or export duty

Article 108	General time-limits for payment and suspension of the time-limit
	for payment
Article 109	Payment
Article 110	Deferment of payment
Article 111	Periods for which payment is deferred
Article 112	Other payment facilities
A (° 1 112	

- Article 113 Enforcement of payment
- Article 114 Interest on arrears
- Article 115 Delegation of power

Repayment and remission

Article 116	General	provisions

- Article 117 Overcharged amounts of import or export duty
- Article 118 Defective goods or goods not complying with the terms of the
- contract
- Article 119 Error by the competent authorities
- Article 120 Equity
- Article 121 Procedure for repayment and remission
- Article 122 Delegation of power
- Article 123 Conferral of implementing powers

CHAPTER 4

Extinguishment of a customs debt

Article 124	Extinguishmen	t

- Article 125 Application of penalties
- Article 126 Delegation of power

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

- Article 127 Lodging of an entry summary declaration
- Article 128 Risk analysis
- Article 129 Amendment and invalidation of an entry summary declaration
- Article 130 Declarations lodged instead of an entry summary declaration
- Article 131 Delegation of power
- Article 132 Conferral of implementing powers

CHAPTER 2

Arrival of goods

Section 1

Entry of goods into the customs territory of the Union

- Article 133 Notification of arrival of a sea-going vessel or of an aircraft
- Article 134 Customs supervision
- Article 135 Conveyance to the appropriate place
- Article 136 Goods that have temporarily left the customs territory of the Union by sea or air
- Article 137 Conveyance under special circumstances
- Article 138 Conferral of implementing powers

Presentation, unloading and examination of goods

- Article 139 Presentation of goods to customs
- Article 140 Unloading and examination of goods
- Article 141 Goods moved under transit
- Article 142 Delegation of power
- Article 143 Conferral of implementing powers

Section 3

Temporary storage of goods

- Article 144 Goods in temporary storage
- Article 145 Temporary storage declaration
- Article 146 Amendment and invalidation of a temporary storage declaration
- Article 147 Conditions and responsibilities for the temporary storage of
- goods
- Article 148 Authorisation for the operation of temporary storage facilities
- Article 149 End of temporary storage
- Article 150 Choice of a customs procedure
- Article 151 Delegation of power
- Article 152 Conferral of implementing power

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

CHAPTER 1

Customs status of goods

- Article 153 Presumption of customs status of Union goods
- Article 154 Loss of customs status of Union goods
- Article 155 Union goods leaving the customs territory of the Union temporarily
- Article 156 Delegation of power
- Article 157 Conferral of implementing powers

CHAPTER 2

Placing goods under a customs procedure

Section 1

General provisions

- Article 158 Customs declaration of goods and customs supervision of Union goods
- Article 159 Competent customs offices

Article 160Delegation of powerArticle 161Conferral of implementing powers

Section 2

Standard customs declarations

- Article 162 Content of a standard customs declaration
- Article 163 Supporting documents
- Article 164 Delegation of power
- Article 165 Conferral of implementing powers

Section 3

Simplified customs declarations

Article 166Simplified declarationArticle 167Supplementary declarationArticle 168Delegation of powerArticle 169Conferral of implementing powers

Section 4

Provisions applying to all customs declarations

- Article 170 Lodging a customs declaration
- Article 171 Lodging a customs declaration prior to the presentation of the goods
- Article 172 Acceptance of a customs declaration
- Article 173 Amendment of a customs declaration
- Article 174 Invalidation of a customs declaration
- Article 175 Delegation of power
- Article 176 Conferral of implementing powers

Section 5

Other simplifications

Article 177	Simplification of the drawing-up of customs declarations for
	goods falling under different tariff subheadings

- Article 178 Conferral of implementing powers
- Article 179 Centralised clearance
- Article 180 Delegation of power
- Article 181 Conferral of implementing powers
- Article 182 Entry in the declarant's records
- Article 183 Delegation of power
- Article 184 Conferral of implementing powers
- Article 185 Self-assessment
- Article 186 Delegation of power
- Article 187 Conferral of implementing powers

CHAPTER 3

Verification and release of goods

Section 1

Verification

|--|

- Article 189 Examination and sampling of goods
- Article 190 Partial examination and sampling of goods
- Article 191 Results of the verification
- Article 192 Identification measures
- Article 193 Conferral of implementing powers

Section 2

Release

Article 194	Release of the goods
Article 195	Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a
Article 196	guarantee Delegation of power

CHAPTER 4

Disposal of goods

Article 197	Destruction of goods
Article 198	Measures to be taken by the customs authorities
Article 199	Abandonment
Article 200	Conferral of implementing powers

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 1

Release for free circulation

Article 201	Scope and effect
Article 202	Commercial policy measures

CHAPTER 2

Relief from import duty

Section 1

Returned goods

Article 203	Scope and effect
Article 204	Goods which benefited from measures laid down under the
	common agricultural policy
Article 205	Goods previously placed under the inward processing procedure
Article 206	Delegation of power
Article 207	Conferral of implementing powers

Section 2

Sea-fishing and products taken from the sea

Article 208	Products of sea-fishing and other products taken from the sea
Article 209	Conferral of implementing powers

TITLE VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Article 210	Scope
Article 211	Authorisation
Artials 212	Delegation of

- Article 212 Delegation of power
- Article 213 Conferral of implementing powers
- Article 214 Records
- Article 215 Discharge of a special procedure
- Article 216 Delegation of power
- Article 217 Conferral of implementing powers
- Article 218 Transfer of rights and obligations
- Article 219 Movement of goods
- Article 220 Usual forms of handling
- Article 221 Delegation of power
- Article 222 Conferral of implementing powers
- Article 223 Equivalent goods
- Article 224 Delegation of power
- Article 225 Conferral of implementing powers

CHAPTER 2

Transit

Section 1

External and internal transit

Article 226	External transit
Article 227	Internal transit
Article 228	Single territory for transit purposes
Article 229	Exclusion of persons from TIR operations
A 1: 1 000	

- Article 230 Authorised consignee for TIR purposes
- Article 231 Delegation of power
- Article 232 Conferral of implementing powers

Section 2

Union transit

- Article 233 Obligations of the holder of the Union transit procedure and of the carrier and recipient of goods moving under the Union transit procedure
- Article 234 Goods passing through the territory of a country or territory outside the customs territory of the Union under the external Union transit procedure
- Article 235 Delegation of power
- Article 236 Conferral of implementing powers

CHAPTER 3

Storage

Section 1

Common provisions

- Article 237 Scope
- Article 238 Duration of a storage procedure
- Article 239 Conferral of implementing powers

Section 2

Customs warehousing

- Article 240 Storage in customs warehouses
- Article 241 Processing
- Article 242 Responsibilities of the holder of the authorisation or procedure

Free zones

- Article 243 Designation of free zones
- Article 244 Buildings and activities in free zones
- Article 245 Presentation of goods and their placing under the procedure
- Article 246 Union goods in free zones
- Article 247 Non-Union goods in free zones
- Article 248 Taking goods out of a free zone
- Article 249 Customs status

CHAPTER 4

Specific use

Section 1

Temporary admission

Article 250	Scope
Article 251	Period during which goods may remain under the temporary
	admission procedure
Article 252	Amount of import duty in case of temporary admission with
	partial relief from import duty
Article 253	Delegation of power

Section 2

End-use

Article 254 End-use procedure

CHAPTER 5

Processing

Section 1

General provisions

Article 255 Rate of yield

Section 2

Inward processing

Article 256	Scope
Article 257	Period for discharge
Article 258	Temporary re-export for further processing

Outward processing

Article 259	Scope
Article 260	Goods repaired free of charge
Article 260a	Goods repaired or altered in the context of international
	agreements
Article 261	Standard exchange system
Article 262	Prior import of replacement products

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

- Article 263 Lodging a pre-departure declaration
- Article 264 Risk analysis
- Article 265 Delegation of power
- Article 266 Conferral of implementing powers

CHAPTER 2

Formalities on exit of goods

Article 267Customs supervision and formalities on exitArticle 268Conferral of implementing powers

CHAPTER 3

Export and re-export

Article 269Export of Union goodsArticle 270Re-export of non-Union goods

CHAPTER 4

Exit summary declaration

- Article 271 Lodging an exit summary declaration
- Article 272 Amendment and invalidation of the exit summary declaration
- Article 273 Conferral of implementing powers

CHAPTER 5

Re-export notification

- Article 274 Lodging a re-export notification
- Article 275 Amendment and invalidation of the re-export notification

Article 276 Conferral of implementing powers

CHAPTER 6

Relief from export duty

Article 277 Relief from export duty for Union goods temporarily exported

TITLE IX

ELECTRONIC SYSTEMS, SIMPLIFICATIONS, DELEGATION OF POWER, COMMITTEE PROCEDURE AND FINAL PROVISIONS

CHAPTER 1

Development of electronic systems

Article 278	Transitional measures
Article 278a	Reporting obligations
Article 279	Delegation of power
Article 280	Work programme
Article 281	Conferral of implementing powers

CHAPTER 2

Simplifications in the application of the customs legislation

Article 282TestsArticle 283Conferral of implementing powers

CHAPTER 3

Delegation of power and committee procedure

- Article 284 Exercise of the delegation
- Article 285 Committee procedure

CHAPTER 4

Final provisions

Article 286Repeal and amendment of legislation in forceArticle 287Entry into forceArticle 288ApplicationSignature

ANNEX

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. (See end of Document for details)

- (**1**) OJ C 229, 31.7.2012, p. 68.
- (2) Position of the European Parliament of 11 September 2013 (not yet published in the Official Journal) and decision of the Council of 27 September 2013.
- (**3**) OJ L 145, 4.6.2008, p. 1.
- (4) OJ L 55, 28.2.2011, p. 13.
- (5) OJ L 302, 19.10.1992, p. 1.
- (6) OJ L 117, 4.5.2005, p. 13.
- (7) OJ L 86, 3.4.2003, p. 21.
- (8) OJ L 347, 11.12.2006, p. 1.
- (9) OJ L 9, 14.1.2009, p. 12.
- (**10**) OJ L 23, 26.1.2008, p. 21.
- (11) OJ L 374, 31.12.1991, p. 4.
- (12) OJ L 165, 21.6.2001, p. 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.