

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

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EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 9 October 2013

laying down the Union Customs Code

(recast)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 33, 114 and 207 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee⁽¹⁾,

Acting in accordance with the ordinary legislative procedure⁽²⁾,

Whereas:

- (1) A number of amendments are to be made to Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code)⁽³⁾. In the interests of clarity, that Regulation should be recast.
- (2) It is appropriate to ensure that Regulation (EC) No 450/2008 is consistent with the Treaty on the Functioning of the European Union (TFEU), in particular Articles 290 and 291 thereof. It is also appropriate that the Regulation take account of the evolution of Union law and that some of its provisions are adapted in order to facilitate their application.
- (3) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and to the Council.
- (4) In particular, when preparing and drawing up delegated acts, the Commission should ensure that Member States' experts and the business community are consulted in a transparent manner, and well in advance.

- (5) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order: to specify the format and code of the common data requirements for the purpose of the exchange of information between the customs authorities and between economic operators and customs authorities and the storage of such information and the procedural rules on the exchange and storage of information which can be made by means other than electronic data-processing techniques; to adopt decisions allowing one or several Member States to use means for the exchange and storage of information other than electronic data-processing techniques; to specify the customs authority which is responsible for the registration of economic operators and of other persons; to specify the technical arrangements for developing, maintaining and employing electronic systems; to specify the procedural rules on the conferral and proving of the entitlement for a customs representative to provide services in a Member State other than the one where he or she is established; the procedural rules on the submission and acceptance of an application for a decision relating to the application of the customs legislation, and on the taking and the monitoring of such a decision; the procedural rules on the annulment, revocation and amendment of favourable decisions; the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is revoked; the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information; to adopt the modalities for the application of the criteria for the granting of the status of authorised economic operator; to adopt measures to ensure uniform application of customs controls, including the exchange of risk information and analysis, common risk criteria and standards, control measures and priority control areas; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to lay down the rules on currency conversion; to adopt measures on the uniform management of tariff quota and tariff ceilings and the management of the surveillance of the release for free circulation or export of goods; to adopt measures to determine the tariff classification of goods; to specify the procedural rules on the provision and the verification of the proof of non-preferential origin; the procedural rules on the facilitation of the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; the granting of a temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the Union; the determination of the origin of specific goods;
- to specify the procedural rules on the determination of the customs value of goods; to specify the procedural rules on the provision of a guarantee, the determination of its amount, its monitoring and release and the revocation and cancellation of an undertaking given by a guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrance of a customs debt; to specify the procedural rules on repayment and remission of an amount of import or export duty and the information to be provided to the Commission; to adopt decisions on repayment or remission of an amount of import or export duty; to

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, Introductory Text. (See end of Document for details)*

specify the procedural rules on the lodging, amendment and invalidation of an entry summary declaration; to specify the time-limit within which a risk analysis is to be carried out on the basis of the entry summary declaration; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place; to specify the procedural rules on the presentation of goods to customs; the procedural rules on the lodging, amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; the procedural rules for the provision and verification of the proof of the customs status of Union goods; the procedural rules on the determination of competent customs offices and on the lodging of the customs declaration where other means than electronic data processing techniques are used; the procedural rules on the lodging of a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to adopt measures for the determination of the tariff subheading of the goods which are subject to the highest rate of import or export duty where a consignment is made of goods falling under different tariff subheadings; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the customs formalities and controls to be carried out by the holder of the authorisation in the context of self-assessment; to adopt measures on the verification of the customs declaration, the examination and sampling of goods and the results of the verification; the procedural rules on the disposal of goods; the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; the procedural rules on the examination of the economic conditions in the context of special procedures; the procedural rules on the discharge of a special procedure; the procedural rules on the transfer of rights and obligations and the movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the end of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a country or territory outside the customs territory of the Union under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure; to lay down the time-limit within which risk analysis is to be carried out on the basis of the pre-departure declaration; to specify the procedural rules on the exit of goods; the procedural rules on the lodging, amendment and invalidation of the exit summary declaration; the procedural rules on the lodging, amendment and invalidation of the re-export notification; to adopt a work programme supporting the development of

related electronic systems and governing the setting up of transitional periods; to adopt decisions authorising Member States to test simplifications in the application of the customs legislation, especially when those simplifications are information technology (IT) related. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers⁽⁴⁾.

- (6) Considering the cooperation which is needed between the Member States and the Commission to develop, maintain and employ the electronic systems required for the implementation of the Union Customs Code (the Code), the Commission should not adopt the work programme supporting that development and governing the setting up of transitional periods where no opinion is delivered by the committee examining the draft implementing act.
- (7) The advisory procedure should be used for the adoption of: decisions allowing one or several Member States to use means for the exchange and storage of information other than electronic data-processing techniques, given that those decisions do not affect all Member States; decisions requesting Member States to revoke decisions relating to binding information, given that those decisions affect only one Member State and aim at ensuring compliance with the customs legislation; decisions on repayment or remission of an amount of import or export duty given that those decisions directly affect the applicant for that repayment or remission.
- (8) In duly justified cases, where imperative grounds of urgency so require, the Commission should adopt immediately applicable implementing acts relating to: measures to ensure uniform application of customs controls, including the exchange of risk information and analysis, common risk criteria and standards, control measures and priority control areas; the determination of the tariff classification of goods; the determination of the origin of specific goods; measures temporarily prohibiting the use of comprehensive guarantees.
- (9) The Union is based upon a customs union. It is advisable, in the interests both of economic operators and of the customs authorities in the Union, to assemble current customs legislation in a code. Based on the concept of an internal market, that code should contain the general rules and procedures which ensure the implementation of the tariff and other common policy measures introduced at Union level in connection with trade in goods between the Union and countries or territories outside the customs territory of the Union, taking into account the requirements of those common policies. Customs legislation should be better aligned on the provisions relating to the collection of import charges without change to the scope of the tax provisions in force.
- (10) In order to ensure effective administrative simplification, the views of economic operators should be taken into account when the customs legislation is further modernised.
- (11) In accordance with the Commission Communication of 9 August 2004 entitled "Protecting the Communities' financial interests - Fight against fraud - Action Plan for

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2004-2005", it is appropriate to adapt the legal framework for the protection of the financial interests of the Union.

- (12) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽⁵⁾ was based upon integration of the customs procedures applied separately in the respective Member States during the 1980s. That Regulation has been repeatedly and substantially amended since its introduction, in order to address specific problems such as the protection of good faith or the taking into account of security requirements. Further amendments to that Regulation were introduced by Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005⁽⁶⁾ - and subsequently included in Regulation (EC) No 450/2008 - as a consequence of the important legal changes which have occurred in recent years, at both Union and international level, such as the expiry of the Treaty establishing the European Coal and Steel Community and the entry into force of the 2003, 2005 and 2011 Acts of Accession, as well as the amendment to the International Convention on the simplification and harmonisation of customs procedures (the Revised Kyoto Convention), the Union's accession to which was approved by Council Decision 2003/231/EC of 17 March 2003⁽⁷⁾.
- (13) It is appropriate to introduce in the Code a legal framework for the application of certain provisions of the customs legislation to trade in Union goods between parts of the customs territory to which the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽⁸⁾ or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty⁽⁹⁾ apply and parts of that territory where those provisions do not apply, or to trade between parts where those provisions do not apply. Considering the fact that the goods concerned are Union goods and considering the fiscal nature of the measures at stake in that intra-Union trade, it is justified to introduce, appropriate simplifications to the customs formalities to be applied to those goods.
- (14) In order to take into account the special fiscal regime of certain parts of the customs territory of the Union, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the customs formalities and controls to be applied to the trade in Union goods between those parts and the rest of the customs territory of the Union.
- (15) The facilitation of legitimate trade and the fight against fraud require simple, rapid and standard customs procedures and processes. It is therefore appropriate, in line with the Commission Communication of 24 July 2003 entitled "A simple and paperless environment for customs and trade", to simplify customs legislation, to allow the use of modern tools and technology and to promote further the uniform application of customs legislation and modernised approaches to customs control, thus helping to ensure the basis for efficient and simple clearance procedures. Customs procedures should be merged or aligned and the number of procedures reduced to those that are economically justified, with a view to increasing the competitiveness of business.
- (16) The completion of the internal market, the reduction of barriers to international trade and investment and the reinforced need to ensure security and safety at the external

borders of the Union have transformed the role of customs authorities giving them a leading role within the supply chain and, in their monitoring and management of international trade, making them a catalyst to the competitiveness of countries and companies. The customs legislation should therefore reflect the new economic reality and the new role and mission of customs authorities.

- (17) The use of information and communication technologies, as laid down in Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade⁽¹⁰⁾, is a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls, thus reducing costs for business and risk for society. It is therefore necessary to establish in the Code the legal framework within which that Decision can be implemented, in particular the legal principle that all customs and trade transactions are to be handled electronically and that information and communication systems for customs operations are to offer, in each Member State, the same facilities to economic operators.
- (18) In order to ensure a paperless environment for customs and trade, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of common data requirements for the purpose of the exchange and storage of information using electronic data processing techniques, cases where other means may be used for such exchange and storage and registration of persons. Means other than electronic data processing techniques could be used in particular on a transitional basis, where the necessary electronic systems are not yet operational, but not beyond 31 December 2020. Insofar as centralised clearance is concerned, those transitional measures would consist, until the necessary electronic systems are operational, in maintaining the procedure currently known as the 'single authorisation for simplified procedures'.
- (19) Use of information and communication technologies should be accompanied by harmonised and standardised application of customs controls by the Member States, to ensure an equivalent level of customs control throughout the Union so as not to give rise to anti-competitive behaviour at the various Union entry and exit points.
- (20) In the interests of facilitating business, while at the same time providing for the proper levels of control of goods brought into or taken out of the customs territory of the Union, it is desirable that the information provided by economic operators be shared, taking account of the relevant data-protection provisions, between customs authorities and with other agencies involved in that control. Those controls should be harmonised, so that the economic operator need give the information only once and that goods are controlled by those authorities at the same time and at the same place.
- (21) In the interests of facilitating business, all persons should continue to have the right to appoint a representative in their dealings with the customs authorities. However, it should no longer be possible for that right of representation to be reserved under a law laid down by one of the Member States. Furthermore, a customs representative who complies with the criteria for the granting of the status of authorised economic operator for customs simplifications should be entitled to provide his or her services in a Member State other than the Member State where he or she is established. As a general rule,

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a customs representative should be established in the customs territory of the Union. That obligation should be waived where the customs representative acts on behalf of persons who are not required to be established within the customs territory of the Union or in other justified cases.

- (22) All decisions relating to the application of the customs legislation, including to binding information, should be covered by the same rules. Any such decisions should be valid throughout the Union and should be capable of being annulled, amended except where otherwise stipulated, or revoked where they do not conform to the customs legislation or its interpretation.
- (23) The streamlining of customs procedures within an electronic environment requires the sharing of responsibilities between the customs authorities of different Member States. It is necessary to ensure an appropriate level of effective, dissuasive and proportionate penalties throughout the internal market.
- (24) Compliant and trustworthy economic operators should enjoy the status of 'authorised economic operator' subject to the granting of an authorisation for customs simplifications or an authorisation for security and safety, or both. Depending on the type of authorisation granted, authorised economic operators should be able to take maximum advantage of widespread use of customs simplifications or benefit from facilitations relating to security and safety. They should also be given more favourable treatment in respect of customs controls, such as fewer physical and document-based controls.
- (25) Compliant and trustworthy economic operators should benefit from international mutual recognition of the status of 'authorised economic operator'.
- (26) In order to secure a balance between, on the one hand, the need for customs authorities to ensure the correct application of the customs legislation and, on the other, the right of economic operators to be treated fairly, the customs authorities should be granted extensive powers of control and economic operators a right of appeal.
- (27) In accordance with the Charter of Fundamental Rights of the European Union, it is necessary, in addition to the right of appeal against any decision taken by the customs authorities, to provide for the right of every person to be heard before any decision is taken which would adversely affect him or her. However, restrictions to that right may be justified in particular where the nature or the level of the threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers so requires.
- (28) In order to minimise the risk to the Union, its citizens and its trading partners, the harmonised application of customs controls by the Member States should be based upon a common risk management framework and an electronic system for its implementation. The establishment of a risk management framework common to all Member States should not prevent them from controlling goods by random checks.
- (29) In order to ensure a consistent and equal treatment of persons concerned by customs formalities and controls, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of determining other cases

where the customs representative is not obliged to be established in the customs territory of the Union and rules relating to decisions taken by the customs authorities, including those relating to binding information, authorised economic operator and simplifications.

- (30) It is necessary to establish the factors on the basis of which import or export duty and other measures in respect of trade in goods are applied. It is also appropriate to lay down more detailed provisions for issuing proofs of origin in the Union, where the exigencies of trade so require.
- (31) In order to supplement the factors on the basis of which import or export duty and other measures are applied, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of rules on origin of goods.
- (32) It is desirable to group together all cases of incurrance of a customs debt on import, other than following the submission of a customs declaration for release for free circulation or temporary admission with partial relief, in order to avoid difficulties in determining the legal basis on which the customs debt was incurred. The same should apply in cases of incurrance of a customs debt on export.
- (33) It is appropriate to establish the place where the customs debt is incurred and where the import or export duty should be recovered.
- (34) The rules for special procedures should allow for the use of a single guarantee for all categories of special procedures and for that guarantee to be comprehensive, covering a number of transactions.
- (35) A comprehensive guarantee with a reduced amount, including for customs debts and other charges which have been incurred, or a comprehensive guarantee with a guarantee waiver, should be authorised under certain conditions. A comprehensive guarantee with a reduced amount for customs debts and other charges which have been incurred should be equivalent to the provision of a guarantee for the whole amount of import or export duty payable, in particular for the purposes of the release of the goods concerned and of the entry in the accounts.
- (36) In order to ensure better protection of the financial interests of the Union and of the Member States, a guarantee should cover non-declared or incorrectly declared goods included in a consignment or in a declaration for which it is provided. For the same reason, the undertaking of the guarantor should also cover amounts of import or export duty which fall to be paid following post-release controls.
- (37) In order to safeguard the financial interests of the Union and of the Member States and to curb fraudulent practices, arrangements involving graduated measures for the application of a comprehensive guarantee are advisable. Where there is an increased risk of fraud it should be possible to prohibit temporarily the application of the comprehensive guarantee, taking account of the particular situation of the economic operators concerned.
- (38) It is appropriate to take account of the good faith of the person concerned in cases where a customs debt is incurred through non-compliance with the customs legislation and to minimise the impact of negligence on the part of the debtor.

- (39) In order to protect the financial interests of the Union and of the Member States and to supplement the rules concerning the customs debt and the guarantees, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the place of incurrence of the customs debt, the calculation of the amount of import and export duty, the guarantee of that amount and the recovery, repayment, remission and extinguishment of the customs debt.
- (40) It is necessary to lay down the principle of how to determine the customs status of Union goods and the circumstances pertaining to the loss of such status, and to provide a basis for determining when that status remains unaltered in cases where goods are temporarily taken out of the customs territory of the Union.
- (41) In order to ensure free movement of Union goods in the customs territory of the Union and customs treatment of non-Union goods brought into that territory, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the determination of the customs status of goods, the loss of the customs status of Union goods, the preservation of that status for goods temporarily leaving the customs territory of the Union and the duty relief for returned goods.
- (42) It is appropriate, where an economic operator has provided, in advance, the information necessary for risk-based controls on the admissibility of the goods, to ensure that quick release of goods is then the rule. Fiscal and trade policy controls should primarily be performed by the customs office competent in respect of the premises of the economic operator.
- (43) The rules for customs declarations and for the placing of goods under a customs procedure should be modernised and streamlined, in particular by requiring that, as a rule, customs declarations be made electronically and by providing for only one type of simplified declaration and for the possibility to lodge a customs declaration in the form of an entry in the declarant's records.
- (44) Since the Revised Kyoto Convention favours the lodging, registering and checking of the customs declaration prior to the arrival of the goods and, furthermore, the dissociation of the place where the declaration is lodged from the place where the goods are physically located, it is appropriate to provide for centralised clearance at the place where the economic operator is established.
- (45) It is appropriate to lay down at Union level the rules governing the destruction or disposal otherwise of goods by the customs authorities, since these are matters which previously required national legislation.
- (46) In order to supplement the rules regarding the placing of goods under a customs procedure and ensure equal treatment of the persons concerned, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the rules relating to the customs declaration and the release of goods.
- (47) It is appropriate to lay down common and simple rules for the special procedures, supplemented by a small set of rules for each category of special procedure, in order

to make it simple for the operator to choose the right procedure, to avoid errors and to reduce the number of post-release recoveries and repayments.

- (48) The granting of authorisations for several special procedures with a single guarantee and a single supervising customs office should be facilitated and there should be simple rules on the incurrance of a customs debt in these cases. The basic principle should be that goods placed under a special procedure, or the products made from them, are to be assessed at the time when the customs debt is incurred. However, it should also be possible, where economically justified, to assess the goods at the time when they were placed under a special procedure. The same principles should apply to usual forms of handling.
- (49) In view of increased security-related measures, the placing of goods into free zones should become a customs procedure and the goods should be subject to customs controls at entry and with regard to records.
- (50) Given that the intention of re-export is no longer necessary, the inward processing suspension procedure should be merged with processing under customs control and the inward processing drawback procedure abandoned. This single inward processing procedure should also cover destruction, except where destruction is carried out by, or under the supervision of, customs.
- (51) In order to supplement the rules on special procedures and ensure equal treatment of the persons concerned, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the rules relating to cases where goods are placed under special procedures, movements, usual forms of handling and equivalence of those goods and discharge of those procedures.
- (52) Security-related measures relating to Union goods taken out of the customs territory of the Union should apply equally to the re-export of non-Union goods. The same rules should apply to all types of goods, with the possibility of exceptions where necessary, such as for goods only transiting through the customs territory of the Union.
- (53) In order to ensure the customs supervision of goods brought into and taken out of the customs territory of the Union and the application of security-related measures, the power to adopt delegated acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the rules relating to entry summary declaration and pre-departure declarations.
- (54) In order to explore further customs and trade facilitation, in particular by making use of the most recent tools and technology, Member States should be authorised, under certain conditions and upon application, to test for a limited period of time simplifications in the application of the customs legislation. That possibility should not jeopardise the application of the customs legislation or create new obligations for economic operators, who may take part in these tests on a purely voluntary basis.
- (55) In accordance with the principle of proportionality, as set out in Article 5 of the Treaty on European Union (TEU), it is necessary and appropriate, for the achievement of the basic objectives of enabling the customs union to function effectively and implementing the common commercial policy, to lay down the general rules and procedures applicable

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to goods brought into or taken out of the customs territory of the Union. In accordance with the first subparagraph of Article 5(4) TEU, this Regulation does not go beyond what is necessary in order to achieve those objectives.

- (56) In order to simplify and rationalise customs legislation, a number of provisions contained in autonomous Union acts have, for the sake of transparency, been incorporated into the Code. Council Regulation (EEC) No 3925/91 of 19 December 1991 concerning the elimination of controls and formalities applicable to the cabin and hold baggage of persons taking an intra-Community flight and the baggage of persons making an intra-Community sea crossing⁽¹¹⁾, Regulation (EEC) No 2913/92, Council Regulation (EC) No 1207/2001 of 11 June 2001 on procedures to facilitate the issue or the making out in the Community of proofs of origin and the issue of certain approved exporter authorisations under the provisions governing preferential trade between the European Community and certain countries⁽¹²⁾, and Regulation (EC) No 450/2008 should therefore be repealed.
- (57) The provisions of this Regulation setting out the delegation of power and the conferral of implementing powers and the provisions on charges and costs should apply from the date of entry into force of this Regulation. The other provisions should apply from 1 June 2016.
- (58) This Regulation should be without prejudice to existing and future Union rules on access to documents adopted in accordance with Article 15(3) TFEU. It should also be without prejudice to national rules on access to documents.
- (59) The Commission should make every effort to ensure that the delegated and implementing acts provided for in this Regulation enter into force sufficiently in advance of the application date of the Code to allow its timely implementation by Member States,

HAVE ADOPTED THIS REGULATION:

Modifications etc. (not altering text)

- C1** Regulation modified (31.12.2020) by [The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. \(EU Exit\) Regulations 2020 \(S.I. 2020/1624\)](#), regs. 1(2), **4**
- C2** Regulation modified (31.12.2020) by [The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. \(EU Exit\) Regulations 2020 \(S.I. 2020/1624\)](#), regs. 1(2), **3**
- C3** Regulation applied in part (1.8.2021) by S.I. 1995/2518, regs. 133K(3), **133M(2)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **47**)

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- (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.

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