

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 III

**CUSTOMS DEBT AND GUARANTEES**

CHAPTER I

*Incurrence of a customs debt*

Section 2

**Customs debt on export**

Article 81

**Export and outward processing**

1 A customs debt on export shall be incurred through the placing of goods liable to export duty under the export procedure or the outward processing procedure.

2 The customs debt shall be incurred at the time of acceptance of the customs declaration.

3 The declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor.

Where a customs declaration is drawn up on the basis of information which leads to all or part of the export duty not being collected, the person who provided the information required for the declaration and who knew, or who should reasonably have known, that such information was false shall also be a debtor.

Article 82

**Customs debt incurred through non-compliance**

1 For goods liable to export duty, a customs debt on export shall be incurred through non-compliance with either of the following:

- a one of the obligations laid down in the customs legislation for the exit of the goods;
- b the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.

2 The time at which the customs debt is incurred shall be one of the following:

- a the moment at which the goods are actually taken out of the customs territory of the Union without a customs declaration;

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**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, Section 2. (See end of Document for details)

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- b the moment at which the goods reach a destination other than that for which they were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty;
  - c should the customs authorities be unable to determine the moment referred to in point (b), the expiry of the time-limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.
- 3 In cases referred to under point (a) of paragraph 1, the debtor shall be any of the following:
- a any person who was required to fulfil the obligation concerned;
  - b any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation;
  - c any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that a customs declaration had not been lodged but should have been.
- 4 In cases referred to under point (b) of paragraph 1, the debtor shall be any person who is required to comply with the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.

**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, Section 2.