

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 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

- 1 All goods in the customs territory of the Union shall be presumed to have the customs status of Union goods, unless it is established that they are not Union goods.
- 2 In specific cases, where the presumption laid down in paragraph 1 does not apply, the customs status of Union goods shall need to be proven.
- 3 In specific cases, goods wholly obtained in the customs territory of the Union do not have the customs status of Union goods if they are obtained from goods in temporary storage or placed under the external transit procedure, a storage procedure, the temporary admission procedure or the inward processing procedure.

Article 154

Loss of customs status of Union goods

Union goods shall become non-Union goods in the following cases:

- (a) where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply;
- (b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;
- (c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;
- (d) where the declaration for release for free circulation is invalidated after release of the goods.

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, CHAPTER 1. (See end of Document for details)

Article 155

Union goods leaving the customs territory of the Union temporarily

1 In the cases referred to in points (b) to (f) of Article 227(2), goods shall keep their customs status as Union goods only if that status is established under certain conditions and by means laid down in the customs legislation.

2 In specific cases, Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status.

Article 156

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

- (a) the cases where the presumption laid down in Article 153(1) does not apply;
- (b) the conditions for granting facilitation in the establishment of the proof of customs status of Union goods;
- (c) the cases where the goods referred to in Article 153(3) do not have the customs status of Union goods;
- (d) the cases where the customs status of goods referred to in Article 155(2) is not altered.

Article 157

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for the provision and verification of the proof of the customs status of Union goods.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

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, CHAPTER 1.