

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 2

Placing goods under a customs procedure

Section 1

General provisions

Article 158

Customs declaration of goods and customs supervision of Union goods

- 1 All goods intended to be placed under a customs procedure, except for the free zone procedure, shall be covered by a customs declaration appropriate for the particular procedure.
- 2 [^{X1}In specific cases, other than those referred to in Article 6(3), a customs declaration may be lodged] using means other than electronic data-processing techniques.
- 3 Union goods declared for export, internal Union transit or outward processing shall be subject to customs supervision from the time of acceptance of the declaration referred to in paragraph 1 until such time as they are taken out of the customs territory of the Union or are abandoned to the State or destroyed or the customs declaration is invalidated.

Editorial Information

- X1** Substituted by [Corrigendum to Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(Official Journal of the European Union L 269 of 10 October 2013\)](#).

Article 159

Competent customs offices

- 1 Except where Union legislation provides otherwise, Member States shall determine the location and competence of the various customs offices situated in their territory.
- 2 Member States shall ensure that official opening hours are fixed for those offices that are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.

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 1. (See end of Document for details)

3 Except where otherwise provided, the competent customs office for placing the goods under a customs procedure shall be the customs office responsible for the place where the goods are presented to customs.

Article 160

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the cases where a customs declaration may be lodged using means other than electronic data-processing techniques in accordance with Article 158(2).

Article 161

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) determining the competent customs offices other than the one referred to in Article 159(3), including customs offices of entry and customs offices of exit;
- (b) lodging the customs declaration in the cases referred to in Article 158(2).

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, Section 1.