

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 2*

***Standard customs declarations***

*Article 162*

**Content of a standard customs declaration**

Standard customs declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared.

*Article 163*

**Supporting documents**

1 The supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged.

2 Supporting documents shall be provided to the customs authorities where Union legislation so requires or where necessary for customs controls.

3 In specific cases, economic operators may draw up the supporting documents provided they are authorised to do so by the customs authorities.

*Article 164*

**Delegation of power**

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, laying down the rules for granting the authorisation referred to in Article 163(3).

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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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### *Article 165*

#### **Conferral of implementing powers**

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

- (a) for lodging the standard customs declaration referred to in Article 162;
- (b) on the making available of the supporting documents referred to in Article 163(1).

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 2.