

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 4

Provisions applying to all customs declarations

Article 170

Lodging a customs declaration

1 Without prejudice to Article 167(1), a customs declaration may be lodged by any person who is able to provide all of the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared. That person shall also be able to present the goods in question or to have them presented to customs.

However, where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his or her representative.

2 The declarant shall be established in the customs territory of the Union.

3 By way of derogation from paragraph 2, the following declarants shall not be required to be established in the customs territory of the Union:

- a persons who lodge a customs declaration for transit or temporary admission;
- b persons, who occasionally lodge a customs declaration, including for end-use or inward processing, provided that the customs authorities consider this to be justified;
- c persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods to which the customs declaration refers at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union.

4 Customs declarations shall be authenticated.

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 4. (See end of Document for details)

Article 171

Lodging a customs declaration prior to the presentation of the goods

A customs declaration may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.

Article 172

Acceptance of a customs declaration

1 Customs declarations which comply with the conditions laid down in this Chapter shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs.

2 The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.

Article 173

Amendment of a customs declaration

1 The declarant shall, upon application, be permitted to amend one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.

2 No such amendment shall be permitted where it is applied for after any of the following events:

- a the customs authorities have informed the declarant that they intend to examine the goods;
- b the customs authorities have established that the particulars of the customs declaration are incorrect;
- c the customs authorities have released the goods.

3 Upon application by the declarant, within three years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned.

Article 174

Invalidation of a customs declaration

1 The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:

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- a where they are satisfied that the goods are immediately to be placed under another customs procedure;
- b where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.

2 The customs declaration shall not be invalidated after the goods have been released unless where otherwise provided.

Article 175

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the cases where the customs declaration is invalidated after the release of the goods, as referred to in Article 174(2).

Article 176

Conferral of implementing powers

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

- (a) lodging a customs declaration in accordance with Article 171;
- (b) accepting a customs declaration as referred to in Article 172, including the application of those rules in the cases referred to in Article 179;
- (c) amending the customs declaration after the release of the goods in accordance with Article 173(3).

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

Changes to legislation:

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