

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 VI

**RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY**

CHAPTER 2

*Relief from import duty*

*Section 1*

***Returned goods***

*Article 203*

**Scope and effect**

1 Non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of three years and declared for release for free circulation shall, upon application by the person concerned, be granted relief from import duty.

The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Union.

2 The three-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances.

3 Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use.

Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.

4 Where Union goods have lost their customs status as Union goods pursuant to Article 154 and are subsequently released for free circulation, paragraphs 1, 2 and 3 shall apply.

5 The relief from import duty shall be granted only if goods are returned in the state in which they were exported.

6 The relief from import duty shall be supported by information establishing that the conditions for the relief are fulfilled.

*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)

**Modifications etc. (not altering text)**

- C1 Arts. 203-207 modified (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(2)-(5)(9)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**)
- C2 Arts. 203-207 excluded (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(6)-(8)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**)

*Article 204*

**Goods which benefited from measures laid down under the common agricultural policy**

Relief from import duty provided for in Article 203 shall not be granted to goods which have benefited from measures laid down under the common agricultural policy involving their export out of the customs territory of the Union, except where otherwise provided in specific cases.

**Modifications etc. (not altering text)**

- C1 Arts. 203-207 modified (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(2)-(5)(9)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**)
- C2 Arts. 203-207 excluded (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(6)-(8)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**)

*Article 205*

**Goods previously placed under the inward processing procedure**

1 Article 203 shall apply to processed products which were originally re-exported from the customs territory of the Union subsequent to an inward processing procedure.

2 Upon application by the declarant and provided the declarant submits the necessary information, the amount of import duty on the goods covered by paragraph 1 shall be determined in accordance with Article 86(3). The date of acceptance of the re-export declaration shall be regarded as the date of release for free circulation.

3 The relief from import duty provided for in Article 203 shall not be granted for processed products which were exported in accordance with point (c) of Article 223(2), unless it is ensured that no goods will be placed under the inward processing procedure.

**Modifications etc. (not altering text)**

- C1 Arts. 203-207 modified (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(2)-(5)(9)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **43**)
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## Article 206

### 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 goods are considered to be returned in the state in which they were exported;
- (b) the specific cases referred to in Article 204.

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#### Modifications etc. (not altering text)

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## Article 207

### Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for the provision of information referred to in Article 203(6).

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

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#### Modifications etc. (not altering text)

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- C2** Arts. 203-207 excluded (1.8.2021) by S.I. 1995/2518, **reg. 133AJ(6)-(8)** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**)

**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.