

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 VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

Article 263

Lodging a pre-departure declaration

1 Goods to be taken out of the customs territory of the Union shall be covered by a pre-departure declaration to be lodged at the ^{F1}... customs office within a specific time-limit before the goods are taken out of the customs territory of the Union.

2 The obligation referred to in paragraph 1 shall be waived:

- a for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory; or
- b in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements.

3 The pre-departure declaration shall take the form of one of the following:

- a a customs declaration, where the goods to be taken out of the customs territory of the Union are placed under a customs procedure for which such declaration is required;
- b a re-export declaration ^{F2}...;
- c an exit summary declaration, in accordance with Article 271.

4 The pre-departure declaration shall contain the particulars necessary for risk analysis for security and safety purposes.

[^{F3} For the purposes of paragraph 3(a), a “customs declaration” includes an export declaration pursuant to regulations under the Taxation (Cross-border Trade) Act 2018, section 35.]

Textual Amendments

- F1** Word in Art. 263(1) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(g)(i)** (as amended by [S.I. 2020/1624](#), regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F2** Words in Art. 263(3)(b) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(g)(ii)** (as amended by [S.I. 2020/1624](#), regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F3** Art. 263(5) inserted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1219\)](#), regs. 1(2), **2(2)** (with reg. 1(3)); 2020 c. 1, Sch. 5 para. 1(1)

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 264

Risk analysis

The customs office to which the pre-departure declaration referred to in Article 263 is lodged shall ensure that, within a specific time-limit, a risk analysis is carried out, ^{F4}... for security and safety purposes, on the basis of that declaration and shall take the necessary measures based on the results of that risk analysis.

Textual Amendments

- F4** Word in Art. 264 omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(h)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

Article 265

Delegation of power

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

- (a) the specific time-limit, referred to in Article 263(1), within which the pre-departure declaration is to be lodged before the goods are taken out of the customs territory of the Union taking into account the type of traffic;
- (b) [^{X1}the specific cases where the obligation to lodge a pre-departure declaration is waived in accordance with point (b) of Article 263(2).]

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 266

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the time-limit referred to in Article 264, within which risk analysis is to be carried out taking into account the time-limit referred to in Article 263(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, CHAPTER 1.