

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 2

Formalities on exit of goods

Article 267

Customs supervision and formalities on exit

1 Goods to be taken out of the customs territory of the Union shall be subject to customs supervision and may be subject to customs controls. Where appropriate, the customs authorities may determine the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.

2 ^{[F1}Subject to paragraph 2A, goods] to be taken out of the customs territory of the Union shall be presented to customs on exit by one of the following persons:

- a the person who takes the goods out of the customs territory of the Union;
- b the person in whose name or on whose behalf the person who takes the goods out of the customs territory of the Union acts;
- c the person who assumes responsibility for the carriage of the goods prior to their exit from the customs territory of the Union.

^{[F2}2A. Paragraph 2 does not apply to any goods in respect of which the lodging of a pre-departure declaration is waived under Article 245 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.]

3 Goods to be taken out of the customs territory of the Union shall be subject, as appropriate, to the following:

- a the repayment or remission of import duty;
- b the payment of export refunds;
- c the collection of export duty;
- d the formalities required under provisions in force with regard to other charges;
- e the application of prohibitions and restrictions justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls against drug precursors, goods infringing certain intellectual property rights and cash, as well as the implementation of fishery conservation and management measures and of commercial policy measures.

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 2. (See end of Document for details)

- 4 Release for exit shall be granted by the customs authorities on condition that the goods in question will be taken out of the customs territory of the Union in the same condition as when:
- a the customs or re-export declaration was accepted; or
 - b the exit summary declaration was lodged.

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Textual Amendments

- F1** Words in Art. 267(2) substituted (1.7.2022) by [The Customs \(Safety and Security Procedures\) Regulations 2022 \(S.I. 2022/633\)](#), regs. 1, **2(2)**
- F2** Art. 267(2A) inserted (1.7.2022) by [The Customs \(Safety and Security Procedures\) Regulations 2022 \(S.I. 2022/633\)](#), regs. 1, **2(3)**

Article 268

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules on the exit referred to in Article 267.

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 2.