

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 5

***Re-export notification***

*Article 274*

**Lodging a re-export notification**

1 Where non-Union goods referred to in points (b) and (c) of Article 270(3) are taken out of the customs territory of the Union and the obligation to lodge an exit summary declaration for those goods is waived, a re-export notification shall be lodged.

2 The re-export notification shall be lodged at the customs office of exit of the goods by the person responsible for the presentation of goods on exit in accordance with Article 267(2).

3 The re-export notification shall contain the particulars necessary to discharge the free zone procedure or to end the temporary storage.

Customs authorities may accept that commercial, port or transport information systems may be used to lodge a re-export notification, provided that they contain the necessary particulars for such notification and these particulars are available before the goods are taken out of the customs territory of the Union.

4 Customs authorities may accept, instead of the lodging of the re-export notification, the lodging of a notification and access to the particulars of a re-export notification in the economic operator's computer system.

*Article 275*

**Amendment and invalidation of the re-export notification**

1 The declarant may, upon application, be permitted to amend one or more particulars of the re-export notification after it has been lodged.

No amendment shall be possible after any of the following:

- a the customs authorities have informed the person who lodged the re-export notification that they intend to examine the goods;
- b the customs authorities have established that one or more particulars of the re-export notification are inaccurate or incomplete;
- c the customs authorities have already granted the release of the goods for exit.

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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, CHAPTER 5. (See end of Document for details)

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[<sup>F12</sup> Where the goods for which a re-export notification has been lodged are not taken out of the customs territory of the Union, the customs authorities shall invalidate that notification without delay in either of the following cases:

- a upon application by the declarant; or
- b after 150 days have elapsed since the notification was lodged.]

**Textual Amendments**

- F1** Substituted by [Regulation \(EU\) 2019/474 of the European Parliament and of the Council of 19 March 2019 amending Regulation \(EU\) No 952/2013 laying down the Union Customs Code.](#)

*Article 276*

**Conferral of implementing powers**

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

- (a) lodging the re-export notification referred to in Article 274;
- (b) amending the re-export notification, in accordance with the first sub-paragraph of Article 275(1);
- (c) invalidating the re-export notification in accordance with Article 275(2).

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 5.