

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 I

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, TITLE VIII. (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, TITLE VIII. (See end of Document for details)

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 ^[F5]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.

^[F6A] 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.

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.

Textual Amendments

- F5** 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)**

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, TITLE VIII. (See end of Document for details)

F6 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).

CHAPTER 3

Export and re-export

Article 269

Export of Union goods

1 Union goods to be taken out of the customs territory of the Union shall be placed under the export procedure.

2 Paragraph 1 shall not apply to any of the following Union goods:

- a goods placed under the outward processing procedure;
- b goods taken out of the customs territory of the Union after having been placed under the end-use procedure;
- c goods delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;
- d goods placed under the internal transit procedure;
- e goods moved temporarily out of the customs territory of the Union in accordance with Article 155.

3 The formalities concerning the export customs declaration laid down in the customs legislation shall apply in the cases referred to in points (a), (b) and (c) of paragraph 2.

Article 270

Re-export of non-Union goods

1 Non-Union goods to be taken out of the customs territory of the Union shall be subject to a re-export declaration to be lodged at the competent customs office.

2 Articles 158 to 195 shall apply to the re-export declaration.

3 Paragraph 1 shall not apply to any of the following goods:

- a goods placed under the external transit procedure which only pass through the customs territory of the Union;
- b goods trans-shipped within, or directly re-exported from, a free zone;

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, TITLE VIII. (See end of Document for details)

- c goods in temporary storage which are directly re-exported from a temporary storage facility.

CHAPTER 4

Exit summary declaration

Article 271

Lodging an exit summary declaration

1 Where goods are to be taken out of the customs territory of the Union and a customs declaration or a re-export declaration is not lodged as pre-departure declaration, an exit summary declaration shall be lodged at the customs office of exit.

Customs authorities may allow the exit summary declaration to be lodged at another customs office, provided that the latter immediately communicates or makes available electronically the necessary particulars to the customs office of exit.

2 The exit summary declaration shall be lodged by the carrier.

Notwithstanding the obligations of the carrier, the exit summary declaration may be lodged instead by one of the following persons:

- a the exporter or consignor or other person in whose name or on whose behalf the carrier acts;
- b any person who is able to present the goods in question or have them presented at the customs office of exit.

3 Customs authorities may accept that commercial, port or transport information systems may be used to lodge an exit summary declaration, provided that they contain the necessary particulars for such declaration and that these particulars are available within a specific time-limit, before the goods are taken out of the customs territory of the Union.

4 Customs authorities may accept, instead of the lodging of the exit summary declaration, the lodging of a notification and access to the particulars of an exit summary declaration in the economic operator's computer system.

Article 272

Amendment and invalidation of the exit summary declaration

1 The declarant may, upon application, be permitted to amend one or more particulars of the exit summary declaration 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 exit summary declaration that they intend to examine the goods;
- b the customs authorities have established that one or more particulars of the exit summary declaration are inaccurate or incomplete;
- c the customs authorities have already granted the release of the goods for exit.

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, TITLE VIII. (See end of Document for details)

[^{F72} Where the goods for which an exit summary declaration has been lodged are not taken out of the customs territory of the Union, the customs authorities shall invalidate that declaration without delay in either of the following cases:

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

Textual Amendments

F7 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 273

Conferral of implementing powers

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

- (a) lodging the exit summary declaration referred to in Article 271;
- (b) amending the exit summary declaration, in accordance with the first subparagraph of Article 272(1);
- (c) invalidating the exit summary declaration, in accordance with Article 272(2).

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

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.

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, TITLE VIII. (See end of Document for details)

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.

[^{F72} 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

- F7** 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, TITLE VIII. (See end of Document for details)

CHAPTER 6

Relief from export duty

Article 277

Relief from export duty for Union goods temporarily exported

Without prejudice to Article 259, Union goods which are temporarily exported from the customs territory of the Union shall benefit from export duty relief, conditional upon their re-import.

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, TITLE VIII.