

Regulation (EC) No 450/2008 of the European Parliament and  
of the Council of 23 April 2008 laying down the Community  
Customs Code (Modernised Customs Code) (repealed)

<sup>F1</sup>TITLE III

**CUSTOMS DEBT AND GUARANTEES**

CHAPTER 1

**Incurrence of a customs debt**

Section 3

**Provisions common to customs debts incurred on importation and exportation**

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**Textual Amendments applied to the whole legislation**

- F1** Repealed by [Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(recast\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Regulation (EC) No 450/2008 of the European Parliament and of the Council (repealed), Section 3.