

ACT of 19 March 2004 CUSTOMS LAW¹⁾

(Dziennik Ustaw 2004, No. 68, item 622 with subsequent amendments: Dziennik Ustaw 2004, No. 273, item 2703; 2008, No. 209, item 1320, No. 215, item 1355; 2009, No. 168, item 1323; 2010, No. 106, item 673; 2011, No. 106, item 622)

Chapter 1 General Provisions

Article 1. This Act shall govern, to the extent supplementing the provisions of the Community law:

1) the rules for importation of goods into the customs territory of the European Community, hereinafter referred to as “the Community” and exportation of goods therefrom;

2) rules for treatment of goods covered by the Common Agricultural Policy;

3) the form of transfer of information for purposes of records and statistics concerning trade in goods with the Community Member-States

– and the related rights and obligations of persons, as well as rights and obligations of customs authorities.

Article 2. Unless the provisions of law, including international agreements, provide otherwise, entry and exit of goods into and out of the customs territory of the Community shall, by operation of law, give rise to the obligations and rights set forth in the provisions of the customs laws.

Article 3. This Act shall apply in the territory of the Republic of Poland, unless an international agreement provides otherwise.

Article 4. The following terms used in this Act shall have the following meaning:

1) territory of the country – territory of the Republic of Poland;

2) territory of a third country – territory of a country which is not a member of the Community;

3) Community Customs Code – Council Regulation (EEC) No. 2913/92 of 12 October 1992 establishing the Community Customs Code (Official Journal L 302, 19/10/1992), last amended by the Act concerning the conditions of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded (Official Journal L 236, 23/09/2003);