

Council Decision of 7 March 1985 accepting, on behalf of the
Community, three Annexes to the international convention on the
simplification and harmonization of customs procedures (85/204/EEC)

- Article 1 The following Annexes to the international convention on the
simplification...
- Article 2 The President of the Council shall designate the person entitled...
Signature

ANNEX I
ANNEX B.1

Introduction

Definitions

Principles

1. Standard
2. Standard

Notes

1. National legislation may include prohibitions and restrictions
in respect of...
2. The obligations to be fulfilled to effect the clearance of...

Competent customs offices

3. Standard

Notes

1. The customs authorities may allow goods to be cleared for...
2. The competence of certain customs offices may be restricted
in...
3. The customs authorities may require that certain categories of
goods...

4. Recommended practice

The declarant

- (a) Persons entitled to act as declarant

5. Standard

Note

6. Recommended practice

Note

- (b) Responsibilities of the declarant

7. Standard

- (c) Rights of the declarant

8. Standard

9. Recommended practice

10. Recommended practice

Changes to legislation: There are currently no known outstanding effects for the Council Decision of 7 March 1985 accepting, on behalf of the Community, three Annexes to the international convention on the simplification and harmonization of customs procedures (85/204/EEC). (See end of Document for details)

The goods declaration for home use

- (a) Goods declaration form and contents
 - 11. Standard
 - Notes
 - 1. The customs authorities generally require:
 - 2. When they are considering revision of present forms or preparation...
 - 12. Recommended practice
 - Note
- (b) Number of copies to be submitted
 - 13. Recommended practice
 - 14. Recommended practice
- (c) Documents to be submitted in support of the goods declaration...
 - 15. Standard
 - Note
 - 16. Recommended practice
 - Note
 - 17. Recommended practice
- (d) Amendment of the goods declaration
 - 18. Standard
 - 19. Recommended practice
 - Note
- (e) Withdrawal of the goods declaration
 - 20. Recommended practice
 - Note

Lodgment of the goods declaration

- (a) Choice of the office of clearance
 - 21. Standard
 - Note
- (b) Time allowed for lodgement of the declaration
 - 22. Standard
 - Notes
 - 1. National legislation may provide that the time limits for lodgment...
 - 2. When the goods declaration has not been lodged on expiry...
 - 23. Recommended practice
 - 24. Recommended practice
 - Note
- (c) Periodic lodgment of declarations
 - 25. Recommended practice
 - Notes
 - 1. The customs authorities may make the facility subject to the...
 - 2. If the customs authorities grant this facility, they may require...
- (d) Lodgment of the goods declaration outside the business hours of...
 - 26. Standard
 - 27. Recommended practice

Acceptance of the goods declaration

- 28. Standard

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29. Standard
Note

Checking of the goods declaration

30. Standard
31. Standard
Note

Examination of the goods

- (a) Time required for examination of goods
32. Standard
33. Recommended practice
34. Recommended practice
Note
- (b) Examination of goods outside the business hours of the customs...
35. Standard
Note
- (c) Examinations of goods at a place other than the customs...
36. Standard
Notes
1. Goods may be examined, according to the circumstances, at the...
2. The cases in which arrangements may be made for examination...
- (d) Presence of the declarant at examination of goods
37. Standard
Notes
1. The declarant may be required to group the packages, open...
2. If goods declared for home use are dangerous, delicate or...
3. The declarant may also be required to furnish the customs...
- (e) Extent of examination of goods
38. Standard
Notes
1. The examination of goods may be either summary or detailed...
2. Detailed examination of the goods is warranted, in particular, where...
3. Goods liable to high import duties and/or taxes may be...
39. Recommended practice
Note
40. Recommended practice
Note
- (f) Sampling by the customs
41. Standard

Errors in the declaration

42. Standard
43. Standard
44. Standard

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Assessment of import duties and taxes

- (a) Factors to be taken into consideration
45. Standard
- Notes
1. The factors on which the assessment of import duties and...
 2. The rules for determining tariff classification, dutiable value or quantity,...
- (b) Rates of import duties and taxes applicable
46. Standard
47. Standard
- Note

Payment of import duties and taxes

- (a) Methods of payment accepted
48. Standard
49. Recommended practice
- Notes
1. Authorized methods of payment other than cash may include bank...
 2. If cheques drawn on a foreign bank are accepted it...
- (b) Date and place of payment
50. Standard
- Notes
1. Import duties and taxes are normally paid at the customs...
 2. Import duties and taxes are generally required to be paid...
- (c) Deferred payment of import duties and taxes
51. Recommended practice
- Notes
1. A person given the benefit of this facility may be...
 2. Any person wishing to defer payment may be required to...
52. Recommended practice
53. Recommended practice
- Note
54. Standard
55. Recommended practice
- Notes
1. Different periods may be fixed for each type of tax....
 2. The customs authorities may agree that the import duties and...
- (d) Proof of payment
56. Standard
- Note
- (e) Period of limitation for the collection of import duties and...
57. Standard
- (f) Interest on arrears
58. Standard
- Release of goods
59. Standard

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- 60. Recommended practice
 - Notes
 - 1. The customs authorities may make it a condition for release...
 - 2. The declarant may be required to furnish security to ensure...
- 61. Recommended practice
 - Note
- 62. Recommended practice

- Destruction or abandonment of goods
- 63. Recommended practice
 - Note
- 64. Recommended practice
 - Note

- Information concerning clearance for home use
- 65. Standard

Appendix I to Annex B.1

Appendix II to Annex B.1

Notes

- 1. The size of the layout key is ISO size A4...
- 2. Countries may determine standards concerning the weight per m2 of...
- 3. The standardization comprises only questions of size and layout; guiding...
- 4. In addition it is open to administrations to omit from...
- 5. Additional items required by administrations which are not provided for...

ANNEX II

ANNEX C.1

Introduction

Definitions

Principles

- 1. Standard
- 2. Standard

Notes

- 1. National legislation may include prohibitions and restrictions in respect of...
- 2. The obligations to be fulfilled in connection with outright exportation...

Competent customs offices

- 3. Standard
- Notes

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1. The competence of certain customs offices may be restricted to...
 2. The customs authorities may require that the outright exportation of...
 4. Standard
 - Notes
 1. Where justified by the circumstances, the customs authorities may authorize...
 2. Examination of the goods, where necessary, is normally carried out...
 3. The customs authorities may require that goods declared for outright...
 5. Standard
- Clearance of goods outside the business hours of the customs...
6. Standard
- The declarant
7. Standard
- Documentation to be submitted on outright exportation
- (a) Goods declaration form and content
 8. Standard
 - Note
 9. Recommended practice
 - (b) Acceptance of a commercial document in lieu of an official...
 10. Recommended practice
 - Notes
 1. The customs authorities are usually satisfied with a commercial document...
 2. A recommendation on an aligned invoice layout key for international...
 3. The customs authorities may accept commercial documents produced by automatic...
 11. Recommended practice
 - Note
 - (c) Number of copies to be submitted
 12. Recommended practice
 - (d) Documents to be submitted in support of the goods declaration...
 13. Standard
 - Note
 - (e) Periodic lodgment of goods declaration or commercial documents
 14. Standard
 - Notes
 1. The customs authorities may grant this facility subject to the...
 2. The customs authorities may require the declarant to produce, at...
 3. The customs authorities may accept consolidated returns produced by automatic...
- Examination of the goods
- (a) Extent of the examination

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- 15. Standard
Note
- (b) Examination of the goods at a place other than the...
 - 16. Standard
Note
- (c) Sampling by the customs
 - 17. Standard

Assessment and payment of export duties and taxes chargeable

- 18. Standard

Exportation of the goods

- (a) Permission to export
 - 19. Standard
Notes
 - 1. Goods which are not exported immediately after exportation has been...
 - 2. Countries may specify the customs routes, that is to say,...
 - 20. Recommended practice
- (b) Evidence of arrival at destination
 - 21. Standard
Notes
 - 1. In general, such evidence is required only in respect of...
 - 2. Where such evidence is required, it may consist of a...
- (c) Repayment of or exemption from internal duties and taxes
 - 22. Standard
 - 23. Recommended practice

Information concerning outright exportation

- 24. Standard

Appendix I to Annex C. 1

Appendix II to Annex C.1

Notes

- 1. The size of the layout key is ISO size A4...
- 2. Countries may determine standards concerning the weight per m2 of...
- 3. The standardization comprises only questions of size and layout; guiding...
- 4. In addition it is open to administrations to omit from...
- 5. Additional items required by administrations which are not provided for...

Changes to legislation: There are currently no known outstanding effects for the Council Decision of 7 March 1985 accepting, on behalf of the Community, three Annexes to the international convention on the simplification and harmonization of customs procedures (85/204/EEC). (See end of Document for details)

Appendix III to Annex C.1

ANNEX III

ANNEX F.6

Introduction

Definitions

Principle

1. Standard

Scope

2. Standard
Note

Cases in which repayment of import duties and taxes should...

Errors in assessment

3. Standard

Goods having a lower value than declared

4. Standard

Incorrect tariff classification

5. Standard

Goods damaged, destroyed or lost

6. Standard

7. Standard

Note

Goods not in accordance with agreed specifications

8. Standard

Note

Shortages

9. Standard

Goods placed under another customs procedure

10. Recommended practice

Repayment procedure

11. Standard

Note

12. Standard

13. Standard

Time limit

14. Recommended practice

Information concerning repayment

15. Standard

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(1) [OJ No L 100, 21. 4. 1975, p. 1.](#)

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There are currently no known outstanding effects for the Council Decision of 7 March 1985 accepting, on behalf of the Community, three Annexes to the international convention on the simplification and harmonization of customs procedures (85/204/EEC).