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(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 16 December 1992

establishing specific common programmes for the vocational training of customs officials, with regard to inward processing, temporary admission and transit (Matthaeus programme)

(93/15/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Decision 91/341/EEC of 20 June 1991 on the adoption of a Community programme of action on the subject of the vocational training of customs officials (Matthaeus)⁽¹⁾, and in particular point 7 of Annex III thereof,

Whereas under the terms of Article 4 (c) of Decision 91/341/EEC the Commission is called on to establish common vocational training programmes for customs officials;

Whereas these common programmes are essential in order to achieve the objectives pursued by the Matthaeus programme, and, in particular, that concerned with the uniform application of Community law at the external frontiers of the Community;

Whereas these common programmes are rendered necessary by the diversity of teaching currently given in the customs schools of the Member States;

Whereas a common vocational training programme for officials in initial training has already been adopted by Commission Decision 92/39/EEC⁽²⁾;

Whereas specific common further training and specialized programmes, carried out in the customs schools in conjunction with the initial common programme, will

reinforce the establishment of an identical training in customs matters throughout the Community;

Whereas such specific common programmes will concern officials already having had some vocational experience;

Whereas three specific common programmes, relating to inward processing, temporary admission and transit, are necessary given the economic importance of those procedures and will allow the uniform application in the Community of the customs rules in question, whilst also ensuring the proper functioning of the single market;

Whereas the officials to whom these specific common training programmes will be given must, through their work experience, be able to derive full benefit from the programmes, and thereby ensure better application of the relevant Community customs law in the future;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Matthaeus Committee,

HAS ADOPTED THIS DECISION:

Article 1

Three specific common training programmes, hereinafter referred to as 'the specific programmes', intended for customs officials and the contents of which are described respectively in Annexes I, II and III, shall be put into effect in the customs schools of the Member States.

⁽¹⁾ OJ No L 187, 13. 7. 1991, p. 41.

⁽²⁾ OJ No L 16, 23. 1. 1992, p. 14.

Article 2

For the purposes of this Decision :

1. 'customs schools' means all establishments in which teaching relating to vocational training is given to customs officials,
2. 'officials already having vocational experience' means officials who have already received initial training within the meaning of point 2 of Article 2 of Decision 92/39/EEC or alternatively those officials possessing sufficient general customs knowledge to be able to study in depth the matters considered in the specific programmes.

Article 3

The specific programmes are intended for customs officials responsible for the application of that part of Community law covered by the programmes and already having vocational experience, wherever they carry out their tasks.

Article 4

The teaching of the specific programmes must be spread over a period adequate enough to allow the trained officials to be fully operational in the future application of the procedures concerned.

Article 5

Each Member State shall send to the Commission the arrangements and methods used for the application of the specific programmes.

Article 6

The application of the specific programmes does not prevent the teaching of supplementary national programmes in customs schools.

Article 7

Member States shall apply the specific programmes with effect from 1 January 1993.

Article 8

This Decision is addressed to the Member States.

Done at Brussels, 16 December 1992.

For the Commission

Christiane SCRIVENER

Member of the Commission

*ANNEX I***Specific programme : inward processing relief (IPR)****1. GENERAL**

- 1.1. IPR in the context of Community law, the GATT and the Kyoto Convention.
- 1.2. Economic aspects of IPR in the light of competition policy on exports from the customs territory of the Community. Advantages in terms of import duties and taxes and, for the suspension system, commercial policy measures.
- 1.3. Connections between IPR and CAP Exclusions.
- 1.4. IPR in specific situations (strategic goods, embargo, exports of chemical products which may be used for arms, etc).

2. SUSPENSION AND DRAWBACK SYSTEMS

- 2.1. Features common to both systems.
- 2.2. Mechanics of the suspension system.
- 2.3. Mechanics of the drawback system.
- 2.4. Re-export of goods in an unaltered state and the relationship between the drawback system and possibilities for repayment or remission of import duties.
- 2.5. Choice of system.

3. EQUIPMENT COMPENSATION

- 3.1. Economic advantages of equivalent compensation.
- 3.2. The concept of equivalent goods (appreciation of equivalence, sensitivity, criteria, controls in respect of conditions).
- 3.3. Bans and restrictions.

4. IM/EX AND EX/IM PROCEDURES

- 4.1. The economic advantages of the EX/IM procedure.
- 4.2. Triangular traffic.

5. SPECIFIC RULES GOVERNING EQUIVALENT COMPENSATION AND PRIOR EXPORTATION

- 5.1. Eligibility criteria for equivalent compensation. Special difficulty of establishing exact equivalence, particularly as regards agricultural products.
- 5.2. Time at which conditions for use of these procedures are established.
- 5.3. Equivalent goods which are more highly processed than imported goods.
- 5.4. Change in customs position. The moment at which the changes take place.
- 5.5. Change in the customs position for agricultural products having no effect on agricultural rebates.

6. CONDITIONS FOR USE OF THE PROCEDURE

- 6.1. Conditions applying to individuals. Establishment in the Community. Non-commercial operations. Industrialists and traders. Holders of the authorization and operators. The control of guarantees for eligibility.
- 6.2. Identification of goods and identification of conditions for equivalent compensation.
- 6.3. Economic conditions. Cases in which economic conditions are held to be satisfied, in terms of types of operation and in terms of goods. Other cases in which economic conditions are or may be held to be satisfied. Supporting evidence to be supplied by applicants.
- 6.4. Conditions for agricultural products subject to price regulation or minimum price systems.
- 6.5. Special conditions for using the procedure with the drawback system.

7. APPLICATION AND AUTHORIZATION

- 7.1. Information to be supplied with applications. Supporting documents. Time limit for presenting applications.
- 7.2. Checking the information supplied and the existence of guarantees in relation to the applicant and the operator. Checking that it is possible to carry out processing operations on the quantity of products specified in the application.
- 7.3. Particulars that must feature in authorizations. Particulars that may be established after authorization has been issued.
- 7.4. Relation between the issue of the authorization and the placing of the import goods under IPR.
- 7.5. Simplified procedure for issuing authorizations. Cases in which this procedure may be used and conditions.
- 7.6. Date on which authorization takes effect.
- 7.7. Authorization renewals and amendments.
- 7.8. Obligations of authorization holders in the event of certain changes of circumstances.
- 7.9. Cancellation or revocation of an authorization.

8. TIME LIMITS

- 8.1. Period of validity of authorization and review of economic conditions.
- 8.2. Period allowed for re-exportation (IM/EX). The importance of setting this period correctly, given the repercussions for other related provisions (such as annual or quarterly aggregation of discharge).
- 8.3. Period allowed for placing goods subject to the procedure under the prior exportation procedure.
- 8.4. Period allowed for submitting the bill of discharge.
- 8.5. Period allowed for lodging repayment claim.
- 8.6. Period for retention of supporting documents.

9. RATE OF YIELD

- 9.1. Difficulties involved in setting the rate of yield.
- 9.2. Using the accounts of the holder of the authorization.
- 9.3. Real rates.
- 9.4. Standard rates. Conditions for their use. Relation with agricultural refund coefficients.

10. PLACING GOODS UNDER THE PROCEDURE AND THE USE OF THE DRAWBACK SYSTEM

- 10.1. Placing goods under the arrangements using the suspension system. Identifying import goods in the light of the descriptions given in the authorization.
- 10.2. Declaration for release for free circulation in the context of the drawback system.
- 10.3. Simplified procedure for issuing authorizations, document to be appended to the declaration of entry for the procedure (suspension system) or to the declaration for release for free circulation (drawback system).
- 10.4. Providing security.
- 10.5. Three simplified procedures for placing goods under the procedure (suspension system) or releasing them for free circulation (drawback system).

11. CHECKS CARRIED OUT DURING PROCESSING

- 11.1. Accounting and physical checks.
- 11.2. Checks specific to the type of processing involved (risk analysis).

12. OUTWARD PROCESSING IN THE CONTEXT OF INWARD PROCESSING**13. EXPORT OF GOODS FROM THE CUSTOMS TERRITORY OF THE COMMUNITY AND OTHER CUSTOMS-APPROVED DESTINATIONS WITH A VIEW TO EXPORT**

- 13.1. Under the suspension system (compensating products and goods in an unaltered state) and the drawback system (compensating products).
- 13.2. Customs destinations equivalent to exportation, including deliveries of civilian aircraft to airlines established on Community customs territory, and repairs, alterations and modifications carried out on civilian aircraft in the context of an inward processing operation.

- 13.3. Normal procedures for export from the customs territory of the Community or placing of goods in customs warehouses, free zones or free warehouses, or under temporary importation or external Community transit procedure with a view to subsequently exporting them :
 - periods allowed,
 - checking and identifying goods,
 - checking and identifying compensation products (or goods in an unaltered state under the suspension system) against the descriptions and specifications given in the authorization,
 - specific checks for use with equivalent compensation and/or prior exportation,
 - administrative cooperation methods covering the placing of goods in customs warehouses or free zones, or under temporary importation or external Community transit procedure with a view to subsequent export from the customs territory of the Community,
 - the three simplified procedures for carrying out the above customs treatments.
- 13.4. Placing goods under the inward processing procedure a second time, in the same Member State or in another Member State.
- 13.5. Releasing compensation products or goods in an unaltered state (suspension system) for free circulation :
 - releasing secondary compensating-products (including waste and scrap) for free circulation,
 - circumstances justifying the release of main compensating products for free circulation, and the link with payment of compensatory interest,
 - global authorizations to release goods for free circulation and the placing of products on the Community market (equivalent to release for free circulation),
 - applying commercial policy measures,
 - the three simplified procedures for release for free circulation,
 - destroying goods or abandoning them to the exchequer,
 - releasing goods for free circulation under the procedure for processing under customs control.
14. DISCHARGE
 - 14.1. When to calculate the proportion of import goods incorporated in compensating products. The different methods of calculation.
 - 14.2. Bills of discharge and their contents. Supporting documents.
 - 14.3. Monthly or quarterly aggregation.
15. TAXATION WHERE A CUSTOMS DEBT IS INCURRED
 - 15.1. Cases in which a customs debt is incurred.
 - 15.2. 'Upstream' and 'downstream' taxation and its limitations. Applying the list (proportionality rule).
 - 15.3. Application of compensatory interest, including the underlying principle, the rates to be used, the period to be taken into consideration, the application of the FIFO system in cases of aggregation, and cases in which compensatory interest is not applied.
 - 15.4. Taxing waste and scrap.
 - 15.5. Taxation on intermediary outward processing.
16. REPAYMENT CLAIM(S) (DRAWBACK SYSTEM)
 - 16.1. Applying the allocation rules.
 - 16.2. Contents of a repayment claim. Supporting documents.
17. SIMPLIFICATION OF THE PROCEDURES FOR INWARD PROCESSING OPERATIONS CARRIED OUT UNDER CERTAIN CONDITIONS IN CUSTOMS WAREHOUSE PREMISES TYPES A, C AND D), OR IN A FREE ZONE OR FREE WAREHOUSE
18. SPECIAL INWARD PROCESSING ARRANGEMENTS FOR THE EXPORTATION OF PASTA PRODUCTS UNDER THE EEC-USA ARRANGEMENT

ANNEX II

Specific programme : temporary importation procedure

1. GENERAL
 - 1.1. Economic justification for the procedure *vis-à-vis* importers of third country goods into the EEC and Community businesses.
 - 1.2. International implications of the procedure : the importance and scope of international conventions.
 - 1.3. Principal groups of goods targeted by the procedure in terms of Community legislation and the principles governing the placing of goods under this procedure.
2. CONTAINERS
 - 2.1. Authorization to use the procedure ; placing of goods under the procedure.
 - 2.1.1. Principle : no formalities for containers whether or not they are authorized to carry goods under customs seal and bearing marks.
 - 2.1.2. Exception : authorization to apply the procedure to other containers, issued if the containers can be identified on their re-exportation.
 - 2.2. Rules for goods under procedure (period allowed, use in internal traffic, monitoring and control measures).
 - 2.3. Normal methods of discharging the procedure (re-exportation, placing the goods under another customs procedure or in a free zone), and exceptional methods (release for free circulation, destruction or abandonment).
3. TYPES OF TRANSPORT
 - 3.1. Types of transport eligible for the procedure.
 - 3.2. Types of transport for professional use : definition and rules for use.
 - 3.2.1. Road transport.
 - 3.2.2. Rail transport.
 - 3.2.3. Air transport.
 - 3.2.4. Sea transport.
 - 3.2.5. Pallets.
 - 3.3. Private transport : definition and procedures for use.
 - 3.3.1. Road transport (motor vehicles, draught and saddle animals).
 - 3.3.2. Air transport (tourist aircraft).
 - 3.3.3. Sea transport (pleasure craft).
 - 3.4. Authorizing use of the procedure ; entry for the procedure.
 - 3.4.1. Principle : no formalities.
 - 3.4.2. Exception : formalities carried out in cases in which there is a serious likelihood that the obligation to re-export obligation will not be complied with.
 - 3.4.3. Special case : pallets, which follow the containers model (see points 2.1.1. and 2.1.2).
 - 3.5. Period for which goods can stay in the customs territory of the Community.
 - 3.6. Normal method for discharging the procedure (re-exportation, entry under another customs system or in a free zone), special method (equivalent compensation for rail transport and pallets) and exceptional method (release for free circulation, destruction or abandonment).
4. OTHER GOODS
 - 4.1. Temporary importation systems.
 - 4.1.1. Temporary importation with full relief from duties and taxes.
 - 4.1.1.1. For clearly defined goods and for certain uses.

- 4.1.1.2. Temporary importation in special circumstances without economic impact.
- 4.1.1.3. Where a Member State decides to authorize temporary importation under certain clearly defined circumstances.
- 4.1.2. Temporary importation with partial relief :
 - 4.1.2.1. applicable in other cases
 - 4.1.2.2. exceptions, where entry for temporary importation procedure is forbidden and the goods must be released for free circulation :
 - consumable produce,
 - goods whose use is liable to damage the Community economy, in particular by virtue of the length of their economic life in relation to the length of stay.
- 4.2. Authorization to use the procedure and entry of goods for the procedure.
 - 4.2.1. Authorization to use the procedure, subject to :
 - application,
 - authorization, for which the competent authorities must take all the measures they consider necessary in order to ensure the identification of the goods and the control of their use ; authorization is refused when the authorities consider it is impossible to identify the goods or to control their use,
 - where appropriate, authorization by simplified procedure.
 - 4.2.2. Entry for the procedure, involving :
 - 4.2.2.1. — formalities consisting of :
 - lodging of a declaration,
 - acceptance of the declaration,
 - possibility of corrections,
 - for customs, possibility of examining and identifying the goods.
 - 4.2.2.2. — option of waiving written declaration,
 - waiving of written declaration,
 - ATA carnet.
 - 4.2.2.3. — provision of security.
- 4.3. The length of stay of the goods :
 - control of the use of goods placed under the procedure possible at all times, a different use to that having been authorized under the rime leading to a customs debt,
 - length of stay (24 months except in special cases),
 - transfers of goods under temporary importation procedure without discharge,
 - placing goods under the procedure in successive Member States (until 31 December 1992).
- 4.4. Discharging the procedure using the normal method (re-exportation, entry for another customs procedure or placing in a free zone) and the exceptional method (release for free circulation, destruction).
- 4.5. Taxation procedures.
 - 4.5.1. In cases of partial relief, duty charged at 3 % for every month or part month during which the goods are placed under the procedure, with VAT to be paid in full.
 - 4.5.2. In cases of release for free circulation : items of charge assessed at the time when the goods are placed under the procedure.

*ANNEX III***Specific programme : transit regime**

1. The circulation of goods from one point to another in the customs territory of the Community : the old rules apply until 31 December 1992, the rules applicable on 1 January 1993 and the final drawing up of these rules according to the arrangements of the Community customs code to be applied from 1 January 1994. General comparison especially under the liberalization introduced concerning the circulation of Community goods.
2. The application of the regime to non-Community and Community goods in particular cases. The possibilities of the circulation of goods under international documents (TIR carnets, ATA, etc).
3. The presumption of the Community character for all goods circulating inside the customs territory of the Community. The cases where this assumption is not applicable.

The general rules concerning Community goods and relating to the absence of documents and customs formalities. Outline of the new 1993 rules allowing liberalization. The exceptions.

4. Third country loans :
 - EFTA countries,
 - countries other than EFTA.
 5. The Community transit procedures. The DAU applied to Community transit, the departure formalities, on the road, at arrival. The consolidation of the transit and the exportation declaration. The end of the regime.
 6. The relaxation of formalities at departure and at destination.
 7. Particular rules applying to air and sea transport and to other modes of transport (canalization, post, rail, large containers, etc).
 8. Particular cases where the Community character of the goods must be proved. The particular cases of sea transport.

The methods of proving the Community character of goods. Relaxations.
Proof of Community character of fish products.
 9. The isolated, global and flat rate guarantee. Exemptions from guarantee.
 10. Infringements and irregularities.
 11. The 'common transit'.
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