

COUNCIL DECISION**of 17 March 1980****accepting on behalf of the Community an Annex to the International Convention on the simplification and harmonization of customs procedures****(80/391/EEC)**

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the Euro-
pean Economic Community,

Having regard to the recommendation from the
Commission,

Whereas, in accordance with Decision 75/199/
EEC (1), the Community is a party to the Interna-
tional Convention on the simplification and har-
monization of customs procedures;

Whereas the Annex to the said Convention concern-
ing reimportation in the same state can be accepted
by the Community;

Whereas it is nevertheless advisable to make such
acceptance subject to certain reservations in order to
take account of the special requirements of the cus-
toms union,

HAS DECIDED AS FOLLOWS:

Article 1

Annex B.3 concerning reimportation in the same
state to the International Convention on the simpli-
fication and harmonization of customs procedures
is hereby accepted on behalf of the Community,
with reservations on standard 2 and the recom-
mended practices 8, 11, 12 and 24.

The text of the said Annex is annexed to this Deci-
sion.

Article 2

The President of the Council shall designate the per-
son entitled to notify the Secretary-General of the
Customs Cooperation Council of the acceptance by
the Community, subject to the reservations referred
to in Article 1, of the Annex concerning reimporta-
tion in the same state.

Done at Brussels, 17 March 1980.

For the Council

The President

J. SANTER

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

ANNEX B.3

ANNEX CONCERNING REIMPORTATION IN THE SAME STATE

INTRODUCTION

Goods are often reimported into the country whence they were exported in the same state as they were before exportation. In many cases, this reimportation was foreseeable at the time of exportation, in which case the goods may have been exported with notification of intended return. However, in certain cases, goods are reimported owing to circumstances which arise after their exportation.

The national legislation of most States includes provisions enabling such reimported goods to enter free of import duties and taxes and provides for the repayment of any export duties and taxes paid on exportation. The customs procedure which provides for such duty-free importation and repayment is that of reimportation in the same state. This procedure is granted subject to the condition that the identity of the goods can be established. Any sums chargeable as a result of repayment or remission of or conditional relief from duties and taxes or of any subsidies or other amounts granted at exportation, must be paid.

This Annex does not apply to the reimportation of travellers' personal effects or of means of transport for private use.

DEFINITIONS

For the purposes of this Annex:

- (a) the term 'reimportation in the same state' means the customs procedure under which goods which were exported and were in free circulation or were compensating products may be taken into home use free of import duties and taxes, provided that they have not undergone any manufacturing, processing or repairs abroad. Any sums chargeable as a result of repayment or remission of or conditional relief from duties and taxes or of any subsidies or other amounts granted at exportation, must be paid;
- (b) the term 'clearance for home use' means the customs procedure which provides that imported goods may remain permanently in the customs territory. This procedure implies the payment of any import duties and taxes chargeable and the accomplishment of all the necessary customs formalities;
- (c) the term 'import duties and taxes' means the customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;

- (d) the term 'export duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the exportation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (e) the term 'goods exported with notification of intended return' means goods specified by the declarant as intended for reimportation, in respect of which identification measures may be taken by the customs to facilitate reimportation in the same state;

Note:

Goods exported with notification of intended return may be regarded as placed under a customs procedure described as 'temporary exportation';

- (f) the term 'goods in free circulation' means goods which may be disposed of without customs restriction;
- (g) the term 'compensating products' means the products obtained during or as a result of the manufacturing, processing or repair of the goods temporarily admitted for inward processing;
- (h) the term 'goods declaration' means a statement made in the form prescribed by the customs, by which the persons interested indicate the customs procedure to be applied to the goods and furnish the particulars which the customs require to be declared for the application of that procedure;
- (i) the term 'person' means both natural and legal persons, unless the context otherwise requires.

PRINCIPLES

1. **Standard**
Reimportation in the same state shall be governed by the provisions of this Annex.
2. **Standard**
National legislation shall specify the conditions to be fulfilled and the customs formalities to be accomplished for reimportation in the same state.

Note:

Reimportation in the same state is subject to identification of the goods as the exported goods to the satisfaction of the customs authorities.

GENERAL PROVISIONS

3. **Standard**
Reimportation in the same state shall be allowed even if only a part of the exported goods is reimported.

4. **Recommended practice**
When circumstances so justify, reimportation in the same state should be allowed even if the goods are reimported by a person other than the person who exported them.

5. **Standard**
Reimportation in the same state shall not be refused on the grounds that the goods have been used or damaged, or have deteriorated during their stay abroad.

6. **Standard**
Reimportation in the same state shall not be refused on the grounds that, during their stay abroad, the goods have undergone operations necessary for their preservation or maintenance provided, however, that their value at the time of exportation has not been enhanced by such operations.

7. **Standard**
Reimportation in the same state shall not be limited to goods imported directly from abroad but shall also be authorized for goods which are under another customs procedure.

8. **Recommended practice**
Economic prohibitions and restrictions on importation should not be applied to goods reimported in the same state which were in free circulation when exported.

9. **Recommended practice**
Reimportation in the same state should not be refused on the grounds of the country whence the goods were consigned.

10. **Standard**
Reimportation in the same state shall not be refused on the grounds that the goods were exported without notification of intended return.

TIME LIMIT FOR REIMPORTATION IN THE SAME STATE

11. **Recommended practice**
Where time limits are fixed in national legislation beyond which reimportation in the same state will not be granted, such limits should be of sufficient duration to take account of the differing circumstances pertaining to each type of case in which reimportation in the same state may be granted and should not be less than one year.

REPAYMENT OF EXPORT DUTIES AND TAXES

12. **Recommended practice**
Any export duties and taxes paid should be repaid as soon as possible after the goods have been reimported in the same state.

COMPETENT CUSTOMS OFFICES

13. **Standard**
Customs offices at which goods may be declared for home use shall also be competent to grant reimportation in the same state.

14. **Standard**
Provision shall be made to permit goods reimported in the same state to be declared at a customs office other than that through which they were exported.

GOODS DECLARATION

15. **Recommended practice**
Goods declaration forms used for reimportation in the same state should be harmonized with those used for clearance for home use.

Notes:

1. In some countries the goods declaration for exportation with notification of intended return may also be used for reimportation in the same state.
2. Where goods have been exported under cover of an ATA carnet in accordance with the Customs Convention on the ATA carnet for the temporary admission of goods, done at Brussels on 6 December 1961, reimportation in the same state takes place under cover of that carnet.

16. **Recommended practice**
No written goods declaration should be required for the reimportation in the same state of packings, containers, pallets and commercial road vehicles which are in use for the international transport of goods, subject to the satisfaction of the customs authorities that they were in free circulation at the time of exportation.

DOCUMENTATION TO BE PRESENTED IN SUPPORT OF THE DECLARATION FOR REIMPORTATION IN THE SAME STATE

17. **Standard**
In support of the declaration for reimportation in the same state the customs authorities shall require the production of only such documents as are considered necessary to ensure that the conditions laid down for the application of the procedure are fulfilled.

Note:

The customs authorities may require production of the export declaration, other export documents, invoices, contracts, etc. relating to the exported goods, and correspondence exchanged in respect of the return of the goods.

18. **Recommended practice**

Where goods to be reimported in the same state were exported with notification of intended return, the customs authorities should normally not require in support of the declaration of reimportation in the same state any document other than the goods declaration or the identification document issued at exportation.

Notes:

1. In certain countries the declaration for exportation with notification of intended return is the only document required for reimportation in the same state.
2. The identity of the goods may be established by the customs authorities on the basis of the identification measures taken on exportation.

GOODS EXPORTED WITH NOTIFICATION OF INTENDED RETURN

(a) **Goods to be exported with notification of intended return**19. **Recommended practice**

The customs authorities should, at the request of the declarant, allow goods to be exported with notification of intended return, and should take any necessary steps to facilitate reimportation in the same state.

(b) **Customs offices competent for exportation with notification of intended return**20. **Standard**

Customs offices at which goods may be exported outright shall also be competent to authorize exportation with notification of intended return.

(c) **Goods declaration for exportation with notification of intended return**21. **Recommended practice**

The goods declaration forms used for exporting goods with notification of intended return should be harmonized with those used for outright exportation.

Note:

Exportation with notification of intended return may also be authorized under cover of an ATA carnet in lieu of a national customs document.

(d) **Documentation to be presented in support of the declaration for exportation with notification of intended return**22. **Standard**

In support of the declaration for exportation with notification of intended return the customs authorities shall require only those documents considered necessary by them to permit control of the operation and to ensure compliance with all requirements relating to the application of relevant restrictions or other regulations.

(e) **Identification of goods exported with notification of intended return**23. **Standard**

When determining the nature of the identification measures to be taken with respect to goods exported with notification of intended return, the customs authorities shall take account in particular of the nature of the goods and the revenue interests involved.

Note:

For the identification of goods to be exported with notification of intended return, the customs authorities may affix customs marks (seals, stamps, perforations, etc.), or rely on marks, numbers or other indications permanently affixed to the goods or on the description of the goods, scale plans or photographs, or take samples.

(f) **Facilities granted to goods exported with notification of intended return**24. **Recommended practice**

Goods exported with notification of intended return should be granted conditional relief from any export duties and taxes applicable.

Note:

The declarant may be required to provide security for recovery of the sums that would be chargeable if the goods were not reimported within any time limit specified.

25. **Standard**

At the request of the person concerned, the customs authorities shall allow exportation with notification of intended return to be converted to definitive exportation, subject to compliance with the relevant conditions and formalities.

Notes:

1. Any export duties and taxes not paid become chargeable.
2. Normally, any repayment of or exemption from duties and taxes which could not be obtained because the goods were exported with notification of intended return is allowed.

26.

Recommended practice

Where the same goods are to be exported with notification of intended return and reimported in the same state several times, the customs authorities should, at the request of the declarant, allow the declaration for exportation with notification of intended return lodged on the first exportation to cover the subsequent reimportations and exportations of the goods during a specified period.

Note:

The subsequent reimportations and exportations may be recorded on the goods declaration by the customs

authorities, by stamping or by appropriate endorsement.

**INFORMATION CONCERNING REIMPORTATION
IN THE SAME STATE**

27.

Standard

The customs authorities shall ensure that all relevant information regarding reimportation in the same state is readily available to any person interested.