

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying
down provisions for the implementation of Council Regulation (EEC)
No 2913/92 establishing the Community Customs Code (repealed)

PART I

GENERAL IMPLEMENTING PROVISIONS

TITLE I

GENERAL

CHAPTER 1

Definitions

Article 1

For the purposes of this Regulation:

1. *Code means:*
Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing a Community Customs Code⁽¹⁾;
2. *[^{F1}ATA carnet means:*
the international customs document for temporary importation established by virtue of the ATA Convention or the Istanbul Convention;]
3. *[^{F2}Committee means:*
the Customs Code Committee established by Articles 247a and 248a of the Code;]
4. *Customs Cooperation Council means:*
the organization set up by the Convention establishing a Customs Cooperation Council, done at Brussels on 15 December 1950;
5. *Particulars required for identification of the goods means:*
on the one hand, the particulars used to identify the goods commercially allowing the customs authorities to determine the tariff classification and, on the other hand, the quantity of the goods;
6. *Goods of a non-commercial nature means:*
goods whose entry for the customs procedure in question is on an occasional basis and whose nature and quantity indicate that they are intended for the private, personal or family use of the consignees or persons carrying them, or which are clearly intended as gifts;
7. *Commercial policy measures means:*

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non-tariff measures established, as part of the common commercial policy, in the form of Community provisions governing the import and export of goods, such as surveillance or safeguard measures, quantitative restrictions or limits and import or export prohibitions;

8. *Customs nomenclature means:*

one of the nomenclatures referred to in Article 20 (6) of the Code;

9. *Harmonized System means:*

the Harmonized Commodity Description and Coding System;

10. *[^{F2}Treaty means:*

the Treaty establishing the European Community;]

11. *[^{F1}Istanbul Convention means:*

the Convention on Temporary Admission agreed at Istanbul on 26 June 1990.]

Textual Amendments

F1 Inserted by [Commission Regulation \(EC\) No 1762/95 of 19 July 1995 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

F2 Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

[^{F3}Article 1a

For the purposes of applying Articles 291 to 300, the countries of the Benelux Economic Union shall be considered as a single Member State.]

Textual Amendments

F3 Substituted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

CHAPTER 2

Decisions

Article 2

Where a person making a request for a decision is not in a position to provide all the documents and information necessary to give a ruling, the customs authorities shall provide the documents and information at their disposal.

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Article 3

A decision concerning security favourable to a person who has signed an undertaking to pay the sums due at the first written request of the customs authorities, shall be revoked where the said undertaking is not fulfilled.

Article 4

A revocation shall not affect goods which, at the moment of its entry into effect, have already been placed under a procedure by virtue of the revoked authorization.

However, the customs authorities may require that such goods be assigned to a permitted customs-approved treatment or use within the period which they shall set.

[^{F4}CHAPTER 3

Data-processing techniques

Article 4a

1 Under the conditions and in the manner which they shall determine, and with due regard to the principles laid down by customs rules, the customs authorities may provide that formalities shall be carried out by a data-processing technique.

For this purpose:

- ‘a data-processing technique’ means:
 - (a) the exchange of EDI standard messages with the customs authorities;
 - (b) the introduction of information required for completion of the formalities concerned into customs data-processing systems;
- ‘EDI’ (electronic data interchange) means, the transmission of data structured according to agreed message standards, between one computer system and another, by electronic means,
- ‘standard message’ means a predefined structure recognized for the electronic transmission of data.

2 The conditions laid down for carrying out formalities by a data-processing technique shall include *inter alia* measures for checking the source of data and for protecting data against the risk of unauthorized access, loss, alteration or destruction.

Article 4b

Where formalities are carried out by a data-processing technique, the customs authorities shall determine the rules for replacement of the handwritten signature by another technique which may be based on the use of codes.

^{F5}Article 4c

For test programmes using data-processing techniques designed to evaluate possible simplifications, the customs authorities may, for the period strictly necessary to carry out the programme, waive the requirement to provide the following information:

- (a) the declaration provided for in Article 178(1);

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- (b) by way of derogation from Article 222(1), the particulars relating to certain boxes of the Single Administrative Document which are not necessary for the identification of the goods and which are not the factors on the basis of which import or export duties are applied.

However, the information shall be available on request in the framework of a control operation.

The amount of import duties to be charged in the period covered by a derogation granted pursuant to the first subparagraph shall not be lower than that which would be levied in the absence of a derogation.

Member States wishing to engage in such test programmes shall provide the Commission in advance with full details of the proposed test programme, including its intended duration. They shall also keep the Commission informed of actual implementation and results. The Commission shall inform all the other Member States.]]

Textual Amendments

- F5** Inserted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Textual Amendments

- F4** Inserted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code](#).

[^{F6}TITLE II

BINDING INFORMATION

CHAPTER 1

Definitions

Article 5

For the purpose of this Title:

1. *binding information:*
means tariff information or origin information binding on the administrations of all Community Member States when the conditions laid down in Articles 6 and 7 are fulfilled;
2. *applicant:*
— tariff matters: means a person who has applied to the customs authorities for binding tariff information,

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- origin matters: means a person who has applied to the customs authorities for binding origin information and has valid reasons to do so,
3. *holder*:
means the person in whose name the binding information is issued.

CHAPTER 2

Procedure for obtaining binding information — Notification of information to applicants and transmission to the Commission

Article 6

1 Applications for binding information shall be made in writing, either to the competent customs authorities in the Member State or Member States in which the information is to be used, or to the competent customs authorities in the Member State in which the applicant is established.

[^{F7}Applications for binding tariff information shall be made by means of a form conforming to the specimen shown in Annex 1B.]

2 An application for binding tariff information shall relate to only one type of goods. An application for binding origin information shall relate to only one type of goods and one set of circumstances conferring origin.

3

- (A) Applications for binding tariff information shall include the following particulars:
- (a) the holder's name and address;
 - (b) the name and address of the applicant where that person is not the holder;
 - (c) the customs nomenclature in which the goods are to be classified. Where an applicant wishes to obtain the classification of goods in one of the nomenclatures referred to in Article 20 (3) (b) and (6) (b) of the Code, the application for binding tariff information shall make express mention of the nomenclature in question;
 - (d) a detailed description of the goods permitting their identification and the determination of their classification in the customs nomenclature;
 - (e) the composition of the goods and any methods of examination used to determine this, where the classification depends on it;
 - (f) any samples, photographs, plans, catalogues or other documents available which may assist the customs authorities in determining the correct classification of the goods in the customs nomenclature, to be attached as annexes;
 - (g) the classification envisaged;
 - (h) agreement to supply a translation of any attached document into the official language (or one of the official languages) of the Member State concerned if requested by the customs authorities;

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- (i) any particulars to be treated as confidential;
 - (j) indication by the applicant whether, to his knowledge, binding tariff information for identical or similar goods has already been applied for, or issued in the Community;
 - (k) [^{F8}acceptance that the information supplied may be stored on a database of the Commission and that the particulars of the binding tariff information, including any photograph(s), sketch(es), brochure(s) etc., may be disclosed to the public via the Internet, with the exception of the information which the applicant has marked as confidential; the provisions governing the protection of information in force shall apply.]
- (B) Applications for binding origin information shall include the following particulars:
- (a) the holder's name and address;
 - (b) the name and address of the applicant where that person is not the holder;
 - (c) the applicable legal basis, for the purposes of Articles 22 and 27 of the Code;
 - (d) a detailed description of the goods and their tariff classification;
 - (e) the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary;
 - (f) the conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions in question to be met; in particular the exact rule of origin applied and the origin envisaged for the goods shall be mentioned;
 - (g) any samples, photographs, plans, catalogues or other documents available on the composition of the goods and their component materials and which may assist in describing the manufacturing process or the processing undergone by the materials;
 - (h) agreement to supply a translation of any attached document into the official language (or one of the official languages) of the Member State concerned if requested by the customs authorities;
 - (i) any particulars to be treated as confidential, whether in relation to the public or the administrations;
 - (j) indication by the applicant whether, to his knowledge, binding tariff information or binding origin information for goods or materials identical or similar to those referred to under points (d) or (f) have already been applied for or issued in the Community;
 - (k) acceptance that the information supplied may be stored on a public-access database of the Commission; however, apart from Article 15 of the Code, the provisions governing the protection of information in force in the Member States shall apply.

4 Where, on receipt of the application, the customs authorities consider that it does not contain all the particulars required to give an informed opinion, the customs authorities shall

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ask the applicant to supply the required information. The time limits of three months and 150 days referred to in Article 7 shall run from the moment when the customs authorities have all the information needed to reach a decision; the customs authorities shall notify the applicant that the application has been received and the date from which the said time limit will run.

5 The list of customs authorities designated by the Member States to receive applications for or to issue binding information shall be published in the 'C' series of the *Official Journal of the European Communities*.

Textual Amendments

- F7** Inserted by Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F8** Substituted by Commission Regulation (EC) No 2286/2003 of 18 December 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 7

- 1 Binding information shall be notified to the applicant as soon as possible.
- a Tariff matters: if it has not been possible to notify binding tariff information to the applicant within three months of acceptance of the application, the customs authorities shall contact the applicant to explain the reason for the delay and indicate when they expect to be able to notify the information.
- b Origin matters: information shall be notified within a time limit of 150 days from the date when the application was accepted.
- 2 Binding information shall be notified by means of a form conforming to the specimen shown at Annex 1 (binding tariff information) or Annex 1A (binding origin information). The notification shall indicate what particulars will be treated as confidential. The right of appeal referred to in Article 243 of the Code shall be mentioned.

^{F8} Article 8

- 1 In the case of binding tariff information, the customs authorities of the Member States shall, without delay, transmit to the Commission the following:
- a a copy of the application for binding tariff information (set out in Annex 1B);
- b a copy of the binding tariff information notified (copy No 2 set out in Annex 1);
- c the data as given on copy No 4 set out in Annex 1.

In the case of binding origin information they shall, without delay, transmit to the Commission the relevant details of the binding origin information notified.

Such transmission shall be effected by electronic means.

2 Where a Member State so requests, the Commission shall send it without delay the particulars obtained in accordance with paragraph 1. Such transmission shall be effected by electronic means.

3 The electronically transmitted data of the application for binding tariff information, the binding tariff information notified and the data as given on copy No 4 of Annex 1 shall be stored in a central database of the Commission. The data of the binding tariff information, including any photograph(s), sketch(es), brochure(s) and so forth, may be disclosed to the public

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via the Internet, with the exception of the confidential information contained in boxes 3 and 8 of the binding tariff information notified.]

Textual Amendments

- F8** Substituted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

CHAPTER 3

Provisions applying in the event of inconsistencies in binding information

Article 9

- 1 Where different binding information exists:
- the Commission shall, on its own initiative or at the request of the representative of a Member State, place the item on the agenda of the Committee for discussion at the meeting to be held the following month or, failing that, the next meeting,
 - in accordance with the Committee procedure, the Commission shall adopt a measure to ensure the uniform application of nomenclature or origin rules, as applicable, as soon as possible and within six months following the meeting referred to in the first indent.
- 2 For the purpose of applying paragraph 1, binding origin information shall be deemed to be different where it confers different origin on goods which:
- fall under the same tariff heading and whose origin was determined in accordance with the same origin rules and,
 - have been obtained using the same manufacturing process.

CHAPTER 4

Legal effect of binding information

Article 10

- 1 Without prejudice to Articles 5 and 64 of the Code, binding information may be invoked only by the holder.
- 2
- a Tariff matters: the customs authorities may require the holder, when fulfilling customs formalities, to inform the customs authorities that he is in possession of binding tariff information in respect of the goods being cleared through customs.
 - b Origin matters: the authorities responsible for checking the applicability of binding origin information may require the holder, when completing any formalities, to inform the said authorities that he is in possession of binding origin information covering the goods in respect of which the formalities are being completed.
- 3 The holder of binding information may use it in respect of particular goods only where it is established:

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- a tariff matters: to the satisfaction of the customs authorities that the goods in question conform in all respects to those described in the information presented;
- b origin matters: to the satisfaction of the authorities referred to in paragraph 2 (b) that the goods in question and the circumstances determining their origin conform in all respect to those described in the information presented.

4 The customs authorities (for binding tariff information) or the authorities referred to in paragraph 2 (b) (for binding origin information) may ask for the information to be translated into the official language or one of the official languages of the Member State concerned.

Article 11

Binding tariff information supplied by the customs authorities of a Member State since 1 January 1991 shall become binding on the competent authorities of all the Member States under the same conditions.

Article 12

1 On adoption of one of the acts or measures referred to in Article 12 (5) of the Code, the customs authorities shall take the necessary steps to ensure that binding information shall thenceforth be issued only in conformity with the act or measure in question.

2

- a For binding tariff information, for the purposes of paragraph 1 above, the date to be taken into consideration shall be as follows:
 - for the Regulations provided for in Article 12 (5) (a) (i) of the Code concerning amendments to the customs nomenclature, the date of their applicability,
 - for the Regulations provided for in Article 12 (5) (a) (i) of the Code and establishing or affecting the classification of goods in the customs nomenclature, the date of their publication in the ‘L’ series of the *Official Journal of the European Communities*,
 - for the Regulations provided for in Article 12 (5) (a) (ii) of the Code concerning amendments to the explanatory notes to the combined nomenclature, the date of their publication in the ‘C’ series of the *Official Journal of the European Communities*,
 - for judgments of the Court of Justice of the European Communities provided for in Article 12 (5) (a) (ii) of the Code, the date of the judgment,
 - for the measures provided for in Article 12 (5) (a) (ii) of the Code concerning the adoption of a classification opinion, or amendments to the explanatory notes to the Harmonized System Nomenclature by the World Customs Organization, the date of the Commission communication in the ‘C’ series of the *Official Journal of the European Communities*.
- b For binding origin information, for the purposes of paragraph 1, the date to be taken into consideration shall be as follows:
 - for the Regulations provided for in Article 12 (5) (b) (i) of the Code concerning the determination of the origin of goods and the rules provided for in Article 12 (5) (b) (ii), the date of their applicability,
 - for the measures provided for in Article 12 (5) (b) (ii) of the Code concerning amendments to the explanatory notes and opinions adopted at Community level, the date of their publication in the ‘C’ series of the *Official Journal of the European Communities*,
 - for judgments of the Court of Justice of the European Communities provided for in Article 12 (5) (b) (ii) of the Code, the date of the judgment,

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- for the measures provided for in Article 12 (5) (b) (ii) of the Code concerning opinions on origin or explanatory notes adopted by the World Trade Organization, the date given in the Commission communication in the ‘C’ series of the *Official Journal of the European Communities*,
- for the measures provided for in Article 12 (5) (b) (ii) of the Code concerning the Annex to the World Trade Organization's Agreement on rules of origin and those adopted under international agreements, the date of their applicability.

3 The Commission shall communicate the dates of adoption of the measures and acts referred to in this Article to the customs authorities as soon as possible.

CHAPTER 5

Provisions applying in the event of expiry of binding information

Article 13

Where, pursuant to the second sentence of Article 12 (4) and Article 12 (5) of the Code, binding information is void or ceases to be valid, the customs authority which supplied it shall notify the Commission as soon as possible

Article 14

1 When a holder of binding information which has ceased to be valid for reasons referred to in Article 12 (5) of the Code, wishes to make use of the possibility of invoking such information during a given period pursuant to paragraph 6 of that Article, he shall notify the customs authorities, providing any necessary supporting documents to enable a check to be made that the relevant conditions have been satisfied.

2 In exceptional cases where the Commission, in accordance with the second subparagraph of Article 12 (7) of the Code, adopts a measure derogating from the provisions of paragraph 6 of that Article, or where the conditions referred to in paragraph 1 of this Article concerning the possibility of continuing to invoke binding tariff information or binding origin information have not been fulfilled, the customs authorities shall notify the holder in writing.]

Textual Amendments

- F6** Inserted by [Commission Regulation \(EC\) No 12/97 of 18 December 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

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^{F9}TITLE III

^{F9}FAVOURABLE TARIFF TREATMENT
BY REASON OF THE NATURE OF GOODS

^{F9}CHAPTER 1

Goods subject to the condition that they be denatured

^{F9}Article 16

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^{F9}Article 17

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^{F9}Article 18

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^{F9}Article 19

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^{F9}CHAPTER 2

Conditions for tariff classification of certain types of seed

^{F9}Article 20

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^{F9}Article 21

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^{F9}Article 22

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^{F9}Article 23

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^{F9}Article 24

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^{F9}CHAPTER 3

Conditions for tariff classification of bolting cloth as piece goods

^{F9}Article 25

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Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

F9CHAPTER 4

**Goods for which a certificate of authenticity or
quality, or other certificate, must be presented]**

F9 Article 26

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F9 Article 27

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F9 Article 28

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F9 Article 29

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F9 Article 30

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F9 Article 31

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F9 Article 32

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F9 Article 33

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F9 Article 34

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Textual Amendments

F9 Deleted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

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*Changes to legislation: There are currently no known outstanding effects for the
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TITLE IV

ORIGIN OF GOODS

CHAPTER 1

Non-preferential origin

Section 1

Working or processing conferring origin

Article 35

This chapter lays down, for textiles and textile articles falling within Section XI of the combined nomenclature, and for certain products other than textiles and textile articles, the working or processing which shall be regarded as satisfying the criteria laid down in Article 24 of the Code and shall confer on the products concerned the origin of the country in which they were carried out.

‘Country’ means either a third country or the Community as appropriate.

Subsection 1

Textiles and textile articles falling within Section XI of the combined nomenclature

Article 36

For textiles and textile articles falling within Section XI of the combined nomenclature, a complete process, as specified in Article 37, shall be regarded as a working or processing conferring origin in terms of Article 24 of the Code.

Article 37

Working or processing as a result of which the products obtained receive a classification under a heading of the combined nomenclature other than those covering the various non-originating materials used shall be regarded as complete processes.

However, for products listed in Annex 10, only the specific processes referred to in column 3 of that Annex in connection with each product obtained shall be regarded as complete, whether or not they involve a change of heading.

The method of applying the rules in Annex 10 is described in the introductory notes in Annex 9.

Article 38

For the purposes of the preceding Article, the following shall in any event be considered as insufficient working or processing to confer the status of originating products whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations);

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- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cutting up;
- (c)
 - (i) changes of packing and breaking-up and assembly of consignments;
 - (ii) simple placing in bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple assembly of parts of products to constitute a complete product;
- (f) a combination of two or more operations specified in (a) to (e).

Subsection 2

Products other than textiles and textile articles falling within Section XI of the combined nomenclature

Article 39

In the case of products obtained which are listed in Annex 11, the working or processing referred to in column 3 of the Annex shall be regarded as a process or operation conferring origin under Article 24 of the Code.

The method of applying the rules set out in Annex 11 is described in the introductory notes in Annex 9.

Subsection 3

Common provisions for all products

Article 40

Where the lists in Annexes 10 and 11 provide that origin is conferred if the value of the non-originating materials used does not exceed a given percentage of the ex-works price of the products obtained, such percentage shall be calculated as follows:

- ‘value’ means the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing,
- ‘ex-works price’ means the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when such product is exported,
- ‘value acquired as a result of assembly operations’ means the increase in value resulting from the assembly itself, together with any finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.

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*Changes to legislation: There are currently no known outstanding effects for the
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Section 2

Implementing provisions relating to spare parts

Article 41

[^{F4}1 Accessories, spare parts or tools delivered with any piece of equipment, machine, apparatus or vehicle which form part of its standard equipment shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle.]

[^{F4}2.] Essential spare parts for use with any piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle provided the conditions laid down in this section are fulfilled.

Textual Amendments

- F4** Inserted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

Article 42

The presumption of origin referred to in the preceding Article shall be accepted only:

- if this is necessary for importation into the country of destination,
- if the incorporation of the said essential spare parts in the piece of equipment, machine, apparatus or vehicle concerned at the production stage would not have prevented the piece of equipment, machine, apparatus or vehicle from having Community origin or that of the country of manufacture.

Article 43

For the purposes of Article 41:

- (a) ‘piece of equipment, machine, apparatus or vehicle’ means goods listed in Sections XVI, XVII and XVIII of the combined nomenclature;
- (b) ‘essential spare parts’ means parts which are:
 - components without which the proper operation of the goods referred to in (a) which have been put into free circulation or previously exported cannot be ensured, and
 - characteristic of those goods, and
 - intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

Article 44

Where an application is presented to the competent authorities or authorized agencies of the Member States for a certificate of origin for essential spare parts within the meaning of Article 41, box 6 (Item number, marks, numbers, number and kind of packages, description of goods) of that certificate and the application relating thereto shall include a declaration by the person concerned that the goods mentioned therein are intended for the normal maintenance of a piece of equipment, machine, apparatus or vehicle previously exported, together with the exact particulars of the said piece of equipment, machine, apparatus or vehicle.

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Whenever possible, the person concerned shall also give the particulars of the certificate of origin (issuing authority, number and date of certificate) under cover of which was exported the piece of equipment, machine, apparatus or vehicle for whose maintenance the parts are intended.

Article 45

Where the origin of essential spare parts within the meaning of Article 41 must be proved for their release for free circulation in the Community by the production of a certificate of origin, the certificate shall include the particulars referred to in Article 44.

Article 46

In order to ensure application of the rules laid down in this section, the competent authorities of the Member States may require additional proof, in particular:

- production of the invoice or a copy of the invoice relating to the piece of equipment, machine, apparatus or vehicle put into free circulation or previously exported,
- the contract or a copy of the contract or any other document showing that delivery is being made as part of the normal maintenance service.

Section 3

Implementing provisions relating to certificates of origin

Subsection 1

Provisions relating to universal certificates of origin

Article 47

When the origin of a product is or has to be proved on importation by the production of a certificate of origin, that certificate shall fulfil the following conditions:

- (a) it shall be made out by a reliable authority or agency duly authorized for that purpose by the country of issue;
- (b) it shall contain all the particulars necessary for identifying the product to which it relates, in particular:
 - the number of packages, their nature, and the marks and numbers they bear,
 - the type of product,
 - the gross and net weight of the product; these particulars may, however, be replaced by others, such as the number or volume, when the product is subject to appreciable changes in weight during carriage or when its weight cannot be ascertained or when it is normally identified by such other particulars,
 - the name of the consignor;
- (c) it shall certify unambiguously that the product to which it relates originated in a specific country.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 48

1 A certificate of origin issued by the competent authorities or authorized agencies of the Member States shall comply with the conditions prescribed by Article 47 (a) and (b).

2 The certificates and the applications relating to them shall be made out on forms corresponding to the specimens in Annex 12.

3 Such certificates of origin shall certify that the goods originated in the Community.

However, when the exigencies of export trade so require, they may certify that the goods originated in a particular Member State.

If the conditions of Article 24 of the Code are fulfilled only as a result of a series of operations or processes carried out in different Member States, the goods may only be certified as being of Community origin.

Article 49

Certificates of origin shall be issued upon written request of the person concerned.

Where the circumstances so warrant, in particular where the applicant maintains a regular flow of exports, the Member States may decide not to require an application for each export operation, on condition that the provisions concerning origin are complied with.

Where the exigencies of trade so require, one or more extra copies of an origin certificate may be issued.

Such copies shall be made out on forms corresponding to the specimen in Annex 12.

Article 50

1 The certificate shall measure 210 × 297 mm. A tolerance of up to minus 5 mm or plus 8 mm in the length shall be allowed. The paper used shall be white, free of mechanical pulp, dressed for writing purposes and weigh at least 64 g/m² or between 25 and 30 g/m² where air-mail paper is used. It shall have a printed guilloche pattern background in sepia such as to reveal any falsification by mechanical or chemical means.

2 The application form shall be printed in the official language or in one or more of the official languages of the exporting Member State. The certificate of origin form shall be printed in one or more of the official languages of the Community or, depending on the practice and requirements of trade, in any other language.

3 Member States may reserve the right to print the certificate of origin forms or may have them printed by approved printers. In the latter case, each certificate must bear a reference to such approval. Each certificate of origin form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or stamped, by which it can be identified.

Article 51

The application form and the certificate of origin shall be completed in typescript or by hand in block capitals, in an identical manner, in one of the official languages of the Community or, depending on the practice and requirements of trade, in any other languages.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 52

Each origin certificate referred to in Article 48 shall bear a serial number by which it can be identified. The application for the certificate and all copies of the certificate itself shall bear the same number.

In addition, the competent authorities or authorized agencies of the Member States may number such documents by order of issue.

Article 53

The competent authorities of the Member States shall determine what additional particulars, if any, are to be given in the application. Such additional particulars shall be kept to a strict minimum.

Each Member State shall inform the Commission of the provisions it adopts in pursuance of the preceding paragraph. The Commission shall immediately communicate this information to the other Member States.

Article 54

The competent authorities or authorized agencies of the Member States which have issued certificates of origin shall retain the applications for a minimum of two years.

However, applications may also be retained in the form of copies thereof, provided that these have the same probative value under the law of the Member State concerned.

Subsection 2

Specific provisions relating to certificates of origin for certain agricultural products subject to special import arrangements

Article 55

Articles 56 to 65 lay down the conditions for use of certificates of origin relating to agricultural products originating in third countries for which special non-preferential import arrangements have been established, in so far as these arrangements refer to the following provisions.

(a)

Certificates of origin

Article 56

1 Certificates of origin relating to agricultural products originating in third countries for which special non-preferential import arrangements are established shall be made out on a form conforming to the specimen in Annex 13.

2 Such certificates shall be issued by the competent governmental authorities of the third countries concerned, hereinafter referred to as the issuing authorities, if the products to which the certificates relate can be considered as products originating in those countries within the meaning of the rules in force in the Community.

3 Such certificates shall also certify all necessary information provided for in the Community legislation governing the special import arrangements referred to in Article 55.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

4 Without prejudice to specific provisions under the special import arrangements referred to in Article 55 the period of validity of the certificates of origin shall be ten months from the date of issue by the issuing authorities.

Article 57

1 Certificates of origin drawn up in accordance with the provisions of this subsection shall consist only of a single sheet identified by the word 'original' next to the title of the document.

If additional copies are necessary, they shall bear the designation 'copy' next to the title of the document.

2 The competent authorities in the Community shall accept as valid only the original of the certificate of origin.

Article 58

1 The certificate of origin shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white, not containing mechanical pulp, and shall weigh not less than 40 g/m². The face of the original shall have a printed yellow guilloche pattern background making any falsification by mechanical or chemical means apparent.

2 The certificates shall be printed and completed in one of the official languages of the Community.

Article 59

1 The certificate shall be completed in typescript or by means of a mechanical data-processing system, or similar procedure.

2 Entries must not be erased or overwritten. Any changes shall be made by crossing out the wrong entry and if necessary adding the correct particulars. Such changes shall be initialled by the person making them and endorsed by the issuing authorities.

Article 60

1 Box 5 of the certificates of origin issued in accordance with Articles 56 to 59 shall contain any additional particulars which may be required for the implementation of the special import arrangements to which they relate as referred to in Article 56 (3).

2 Unused spaces in boxes 5, 6 and 7 shall be struck through in such a way that nothing can be added at a later stage.

Article 61

Each certificate of origin shall bear a serial number, whether or not printed, by which it can be identified, and shall be stamped by the issuing authority and signed by the person or persons empowered to do so.

The certificate shall be issued when the products to which it relates are exported, and the issuing authority shall keep a copy of each certificate issued.

Article 62

Exceptionally, the certificates of origin referred to above may be issued after the export of the products to which they relate, where the failure to issue them at the time of such export was a result of involuntary error or omission or special circumstances.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

The issuing authorities may not issue retrospectively a certificate of origin provided for in Articles 56 to 61 until they have checked that the particulars in the exporter's application correspond to those in the relevant export file.

Certificates issued retrospectively shall bear one of the following:

- expedido *a posteriori*,
- udstedt efterfølgende,
- Nachträglich ausgestellt,
- Εκδοθέν εκ των υστέρων,
- Issued retrospectively,
- Délivré *a posteriori*,
- rilasciato *a posteriori*,
- afgegeven *a posteriori*,
- emitido *a posteriori*,
- [^{F10}annettu jälkikäteen —utfärdat i efterhand,
- utfärdat i efterhand[^{F11},]]
- [^{F12}Vystaveno dodatečně,
- Välja antud tagasiulatuvalt,
- Izsniegts retrospektīvi,
- Retrospektyvusi išdavimas,
- Kiadva visszamenőleges hatállyal,
- Maħruġ retrospettivament,
- Wystawione retrospektywnie,
- Izdano naknadno,
- [^{F13}Vyhotovené dodatočne,]]

in the 'Remarks' box.

Textual Amendments

- F10** Inserted by Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (94/C 241/08).
- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

(b)

Administrative cooperation

Article 63

1 Where the special import arrangements for certain agricultural products provide for the use of the certificate of origin laid down in Articles 56 to 62, the entitlement to use such arrangements shall be subject to the setting up of an administrative cooperation procedure unless specified otherwise in the arrangements concerned.

To this end the third countries concerned shall send the Commission of the European Communities:

- the names and addresses of the issuing authorities for certificates of origin together with specimens of the stamps used by the said authorities,
- the names and addresses of the government authorities to which requests for the subsequent verification of origin certificates provided for in Article 64 below should be sent.

The Commission shall transmit all the above information to the competent authorities of the Member States.

2 Where the third countries in question fail to send the Commission the information specified in paragraph 1, the competent authorities in the Community shall refuse access entitlement to the special import arrangements.

Article 64

1 Subsequent verification of the certificates of origin referred to in Articles 56 to 62 shall be carried out at random and whenever reasonable doubt has arisen as to the authenticity of the certificate or the accuracy of the information it contains.

For origin matters the verification shall be carried out on the initiative of the customs authorities.

For the purposes of agricultural rules, the verification may be carried out, where appropriate, by other competent authorities.

2 For the purposes of paragraph 1, the competent authorities in the Community shall return the certificate of origin or a copy thereof to the governmental authority designated by the exporting country, giving, where appropriate, the reasons of form or substance for an enquiry. If the invoice has been produced, the original or a copy thereof shall be attached to the returned certificate. The authorities shall also provide any information that has been obtained suggesting that the particulars given on the certificates are inaccurate or that the certificate is not authentic.

Should the customs authorities in the Community decide to suspend the application of the special import arrangements concerned pending the results of the verification they shall grant release of the products subject to such precautions as they consider necessary.

Article 65

1 The results of subsequent verifications shall be communicated to the competent authorities in the Community as soon as possible.

The said results must make it possible to determine whether the origin certificates remitted in the conditions laid down in Article 64 above apply to the goods actually exported and whether the latter may actually give rise to application of the special importation arrangements concerned.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 If there is no reply within a maximum time limit of six months to requests for subsequent verification, the competent authorities in the Community shall definitively refuse to grant entitlement to the special import arrangements.

[^{F3}CHAPTER 2

Preferential origin

Article 66

For the purposes of this Chapter:

- (a) ‘manufacture’ means any kind of working or processing including assembly or specific operations;
- (b) ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) ‘goods’ means both materials and products;
- (e) ‘customs value’ means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) ‘ex-works price’ in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) ‘value of materials’ in the list in Annex 15 means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or the beneficiary country within the meaning of Article 67(1) or in the beneficiary republic within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) ‘chapters’ and ‘headings’ mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised System;
- (i) ‘classified’ refers to the classification of a product or material under a particular heading;
- (j) ‘consignment’ means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Section 1

Generalised system of preferences

Subsection 1

Definition of the concept of originating products

Article 67

1 For the purposes of the provisions concerning generalised tariff preferences granted by the Community to products originating in developing countries (hereinafter referred to as 'beneficiary countries'), the following products shall be considered as originating in a beneficiary country:

- a products wholly obtained in that country within the meaning of Article 68;
- b products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 69.

2 For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

3 Paragraph 1 shall apply *mutatis mutandis* in order to establish the origin of the products obtained in the Community.

4 In so far as Norway and Switzerland grant generalised tariff preferences to products originating in the beneficiary countries referred to in paragraph 1 and apply a definition of the concept of origin corresponding to that set out in this section, products originating in the Community, Norway or Switzerland which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

The provisions of the first subparagraph shall apply only to products originating in the Community, Norway or Switzerland (according to the rules of origin relative to the tariff preferences in question) which are exported direct to the beneficiary country.

The provisions of the first subparagraph shall not apply to products falling within Chapters 1 to 24 of the Harmonised System.

The Commission shall publish in the *Official Journal of the European Communities* (C series) the date from which the provisions laid down in the first and second subparagraphs shall apply.

5 The provisions of paragraph 4 shall apply on condition that Norway and Switzerland grant, by reciprocity, the same treatment to Community products.

Article 68

1 The following shall be considered as wholly obtained in a beneficiary country or in the Community:

- a mineral products extracted from its soil or from its seabed;
- b vegetable products harvested there;
- c live animals born and raised there;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- d products from live animals raised there;
- e products obtained by hunting or fishing conducted there;
- f products of sea fishing and other products taken from the sea outside its territorial waters by its vessels;
- g products made on board its factory ships exclusively from the products referred to in (f);
- h used articles collected there fit only for the recovery of raw materials;
- i waste and scrap resulting from manufacturing operations conducted there;
- j products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- k goods produced there exclusively from products specified in (a) to (j).

2 The terms ‘its vessels’ and ‘its factory ships’ in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- which are registered or recorded in the beneficiary country or in a Member State,
- which sail under the flag of a beneficiary country or of a Member State,
- which are at least 50 % owned by nationals of the beneficiary country or of Member States or by a company having its head office in that country or in one of those Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary country or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or to the Member States or to public bodies or nationals of that beneficiary country or of the Member States,
- of which the master and officers are nationals of the beneficiary country or of the Member States, and
- of which at least 75 % of the crew are nationals of the beneficiary country or of the Member States.

3 The terms ‘beneficiary country’ and ‘Community’ shall also cover the territorial waters of that country or of the Member States.

4 Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 69

For the purposes of Article 67, products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing, and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 70

[^{F14} Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 69 are satisfied:

- a preserving operations to ensure that the products remain in good condition during transport and storage;
- b breaking-up and assembly of packages;
- c washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- d ironing or pressing of textiles;
- e simple painting and polishing operations;
- f husking, partial or total milling, polishing and glazing of cereals and rice;
- g operations to colour sugar or form sugar lumps; partial or total milling of sugar;
- h peeling, stoning and shelling, of fruits, nuts and vegetables;
- i sharpening, simple grinding or simple cutting;
- j sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- k simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- l affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- m simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary country or in the Community;
- n simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- o a combination of two or more of the operations specified in points (a) to (n);
- p slaughter of animals.]

2 All the operations carried out in either a beneficiary country or the Community on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Textual Amendments

- F14** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 70a

1 The unit of qualification for the application of the provisions of this section shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- a when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- b when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this section.

2 Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 71

1 By way of derogation from the provisions of Article 69, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentage are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2 Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 72

1 By way of derogation from Article 67, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein with the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture (regional cumulation).

2 The country of origin of the final product shall be determined in accordance with Article 72a.

[^{F143} Regional cumulation shall apply to three separate regional groups of beneficiary countries benefiting from the generalised system of preferences:

- a Group I: Brunei-Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam;
- b Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;
- c Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka.

4 The expression 'regional group' shall be taken to mean Group I, Group II or Group III, as the case may be.]

Textual Amendments

- F14** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 72a

1 When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out, provided that:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- a the value added there, as defined in paragraph 3, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and
- b the working or processing carried out there exceeds that set out in Article 70 and, in the case of textile products, also those operations referred to at Annex 16.

2 When the conditions of original in paragraph 1(a) and (b) are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

3 'Value added' means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

4 Proof of the originating status of goods exported from a country of a regional group to another country of the same group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin Form A issued in the first country.

5 Proof of the originating status, acquired or retained under the terms of Article 72, this Article and Article 72b, of goods exported from a country of a regional group to the Community, shall be established by a certificate of origin Form A issued or an invoice declaration made out in that country on the basis of a certificate of origin Form A issued according to the provisions of paragraph 4.

6 The country of origin shall be marked in box 12 of the certificate of origin Form A or on the invoice declaration, that country being:

- in the case of products exported without further working or processing according to paragraph 4, the country of manufacture;
- in the case of products exported after further working or processing, the country of origin as determined in accordance with paragraph 1.

Article 72b

1 Articles 72 and 72a shall apply only where:

- a the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in this section:
- b each country of the regional group has undertaken to comply or ensure compliance with the terms of this section and to provide the administrative cooperation necessary both to the Community and to the other countries of the regional group in order to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

[^{F14}This undertaking shall be transmitted to the Commission through the following Secretariats, as the case may be:

- (i) Group I: the General Secretariat of the Association of South-East Asian Nations (ASEAN);
- (ii) Group II: the Andean Community — Central American Common Market and Panama Permanent Joint Committee on Origin (Comité Conjunto Permanente de Origen Comunidad Andina - Mercado Común Centroamericano y Panamá);
- (iii) Group III: the Secretariat of the South Asian Association for Regional Cooperation (SAARC).]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 The Commission shall inform the Member States when the conditions set out in paragraph 1 have been satisfied, in the case of each regional group.

3 Article 78(1)(b) shall not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing take place there.

Textual Amendments

F14 Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 73

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 74

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 75

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

Article 76

1 Derogations from the provisions of this section may be made in favour of the least-developed beneficiary countries benefiting from the generalised system of preferences when the development of existing industries or the creation of new industries justifies them. The least-developed beneficiary countries are listed in the Council Regulations and the ECSC Decision concerning the application of generalised tariff preferences. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request in accordance with paragraph 3.

- 2 The examination of requests shall, in particular, take into account:
 - a cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to continue its exports to

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- the Community, with particular reference to cases where this could lead to business closures;
- b specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation encouraging implementation of the investment programme would enable the rules to be satisfied by stages;
- c the economic and social impact of the decision to be taken especially in respect of employment in the beneficiary countries and the Community.
- 3 In order to facilitate the examination of requests for derogation, the country making the request shall furnish in support of its request the fullest possible information, covering in particular the points listed below:
- description of the finished product,
 - nature and quantity of materials originating in a third country,
 - manufacturing process,
 - value added,
 - the number of employees in the enterprise concerned,
 - the anticipated volume of the exports to the Community,
 - other possible sources of supply for raw materials,
 - reasons for the duration requested,
 - other observations.
- 4 The Commission shall present the derogation-request to the Committee. ^[F14]It shall be decided on in accordance with the committee procedure.]
- 5 Where use is made of a derogation, the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 89:
- ‘Derogation - Regulation (EC) No .../...’.
- 6 The provisions of paragraphs 1 to 5 shall apply to any prolongations.

Textual Amendments

- F14** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 77

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or in the Community.

If originating products exported from the beneficiary country or from the Community to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- the products returned are the same as those which were exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 78

1 The following shall be considered as transported direct from the beneficiary country to the Community or from the Community to the beneficiary country:

- a products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applied;
- b products constituting one single consignment transported through the territory of countries other than the beneficiary country or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- c products transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the Community or to the beneficiary country, provided that the products remain under the surveillance of the customs authorities of the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- d products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or of the Community.

2 Evidence that the conditions specified in paragraph 1(b) and (c) have been fulfilled shall be supplied to the competent customs authorities by the production of:

- a a single transport document covering the passage from the exporting country through the country of transit; or
- b a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the products,
 - stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
 - certifying the conditions under which the products remained in the country of transit;
- c or, failing these, any substantiating documents.

Article 79

1 Originating products sent from a beneficiary country for exhibition in another country and sold after the exhibition for importation into the Community shall benefit, on importation, from the tariff preferences referred to in Article 67, provided that the products meet the requirements of this section entitling them to be recognised as originating in the beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- a an exporter has consigned these products from the beneficiary country directly to the country in which the exhibition is held and has exhibited them there;
- b the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- c the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- d the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2 A certificate of origin Form A shall be submitted to the Community customs authorities in the normal manner. The name and address of the exhibition must be indicated

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3 Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Subsection 2

Proof of origin

Article 80

Products originating in the beneficiary country shall benefit from the [^{X1}tariff preferences] referred to in Article 67, on submission of either:

- (a) a certificate of origin Form A, a specimen of which appears in Annex 17; or
- (b) in the cases specified in Article 89(1), a declaration, the text of which appears in Annex 18, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

(a)

CERTIFICATE OF ORIGIN FORM A

Article 81

1 Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 67, provided that they have been transported directly within the meaning of Article 78, on submission of a certificate of origin Form A, issued by the customs authorities or by other competent governmental authorities of the beneficiary country, provided that the latter country:

- has communicated to the Commission the information required by Article 93, and
- assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2 A certificate of origin Form A may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article 67.

3 A certificate of origin Form A shall be issued only on written application from the exporter or his authorised representative.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

4 The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

5 The certificate shall be issued by the competent governmental authorities of the beneficiary country if the products to be exported can be considered as products originating in that country within the meaning of Subsection 1. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

6 For the purposes of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

7 It shall be the responsibility of the competent governmental authorities of the beneficiary country to ensure that certificates and applications are duly completed.

8 The completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall be duly completed by indicating 'European Community' or one of the Member States.

9 The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, shall be handwritten.

Article 82

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonised System and falling within Section XVI or XVII or heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 83

Since the certificate of origin Form A constitutes the documentary evidence for the application of provisions concerning the tariff preferences referred to in Article 67, it shall be the responsibility of the competent governmental authorities of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 84

Proofs of origin shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures laid down in Article 62 of the Code. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this section.

Article 85

1 By way of derogation from Article 81(5), a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if:

- a it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- b it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported.

3 Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement 'Issued retrospectively' or 'Délivré a posteriori'.

Article 86

1 In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word 'Duplicate' or 'Duplicata', together with the date of issue and the serial number of the original certificate.

2 For the purposes of Article 90b, the duplicate shall take effect from the date of the original.

Article 87

1 When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the Community or to Switzerland or Norway. The replacement certificate(s) of origin Form A shall be issued by the customs office under whose control the products are placed.

2 The replacement certificate issued in application of paragraph 1 or Article 88 shall be regarded as the definitive certificate of origin for the products to which it refers. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3 The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued.

Box 4 shall contain the words 'Replacement certificate' or '[^{X1}Certificat de remplacement',] as well as the date of issue of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

[^{X1}All particulars of]the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9.

[^{X1}References to the]re-exporter's invoice shall be given in box 10.

The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

4 The customs office which is requested to perform the operation referred to in paragraph 1 should note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

5 A photocopy of the original certificate may be annexed to the replacement certificate.

6 In the case of products which benefit from the tariff preferences referred to in Article 67, under a derogation granted in accordance with the provisions of Article 76, the procedure laid down in this Article shall apply only when such products are intended for the Community.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 88

Originating products within the meaning of this section shall be eligible on importation into the Community to benefit from the tariff preferences referred to in Article 67 on production of a replacement certificate of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent governmental authorities of the beneficiary country, provided that the conditions laid down in Article 78 have been satisfied and provided that Norway or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates issued. The verification procedure laid down in Article 94 shall apply *mutatis mutandis*. The time limit laid down in Article 94(3) shall be extended to eight months.

(b)

INVOICE DECLARATION

Article 89

1 The invoice declaration may be made out:

- a by an approved Community exporter within the meaning of Article 90, or
- b by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and provided that the assistance referred to in Article 81(1) shall apply to this procedure.

2 An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary country, and fulfil the other requirements of this section.

3 The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this section.

4 An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 18. If the declaration is handwritten, it shall be written in ink in printed characters.

5 Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 90 shall not be required to sign such declarations provided that he gives the customs authorities a written undertaking that he

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*Changes to legislation: There are currently no known outstanding effects for the
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accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6 In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- a one invoice declaration shall be made out for each consignment;
- b if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of ‘originating products’, the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

Article 90

1 The customs authorities of the Community may authorise any exporter, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the Community within the meaning of Article 67(2), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this section, to make out invoice declarations, irrespective of the value of the products concerned.

2 The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3 The customs authorities shall grant [^{X1}to the approved exporter] a customs authorisation number which shall appear on the invoice declaration.

4 The customs authorities shall monitor the use of the authorisation by the approved exporter.

5 The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes improper use of the authorisation.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 90a

1 Evidence of the originating status of Community products within the meaning of Article 67(2) shall be furnished by either:

- a the production of [^{X1}a movement certificate EUR.1, a specimen of which is set out in Annex 21; or
- b the production of a declaration as referred to in Article 89.

2 The exporter or his authorised representative shall enter ‘GSP beneficiary countries’ and ‘EC’, or ‘Pays bénéficiaires du SPG’ and ‘CE’, in box 2 of the movement certificate EUR.1.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

3 The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to [X¹]movement certificates EUR.1and, with the exception of the provisions concerning their issue, to invoice declarations.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 90b

1 A proof of origin shall be valid for 10 months from the date of issue in the exporting country, and shall be submitted within the said period to the customs authorities of the importing country.

2 Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article 67, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3 In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

4 At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- a are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- c are classified in the same code (eight digits) of the Combined Nomenclature;
- d come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 90c

1 Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 67 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section and where there is no doubt as to the veracity of such a declaration.

2 Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 91

1 When Article 67(2), (3) or (4) applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in the Community, Norway or Switzerland are used shall rely on the [X1] movement certificate EUR.1 or, where necessary, the invoice declaration.

2 Box 4 of certificates of origin Form A issued in the cases set out in paragraph 1 shall contain the remark 'EC cumulation', 'Norway cumulation', 'Switzerland cumulation', or 'Cumul CE', 'Cumul Norvège', 'Cumul Suisse'.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 92

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, in the movement certificate EUR.1 or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

Obvious formal errors such as typing errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Subsection 3

Methods of administrative cooperation

Article 93

1 The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control

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of the certificates of origin Form A and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps mentioned in this paragraph.

2 The Commission shall publish, in the *Official Journal of the European Communities* ('C' series), the date on which the new beneficiary countries referred to in Article 97 met the obligations set out in paragraph 1.

3 The Commission shall send, to the beneficiary countries, specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 93a

For the purposes of the provisions concerning the tariff preferences referred to in Article 67, every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the products, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

Article 94

1 Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities in the Community have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.

2 For the purposes of implementing the provisions of paragraph 1, the customs authorities in the Community shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the said authorities decide to suspend the granting of the tariff preferences referred to in Article 67 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3 When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results shall be such as to

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establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country or in the Community.

4 In the case of certificates of origin Form A issued in accordance with Article 91, the reply shall include a copy (copies) of the [X¹ movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).

5 If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be [X¹ sent to] the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

The provisions of the first subparagraph shall apply between the countries of the same regional group for the purposes of the subsequent verification of the certificates of origin Form A issued in accordance with this section.

6 Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

7 For the purposes of the subsequent verification of certificates of origin Form A, copies of the certificates, as well as any export documents referring to them, shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 95

Article 78(1)(c) and Article 88 shall apply only in so far as Norway and Switzerland, in the context of tariff preferences granted by them to certain products originating in developing countries, apply provisions similar to those of the Community.

The Commission shall inform the Member States' customs authorities of the adoption by Norway and Switzerland of such provisions and shall notify them of the date from which the provisions of Article 78(1)(c) and Article 88, and the similar provisions adopted by Norway and Switzerland, are applied.

These provisions shall apply on condition that the Community, Norway and Switzerland have concluded an agreement stating, among other things, that they shall provide each other with the necessary mutual assistance in matters of administrative cooperation.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Subsection 4

Ceuta and Melilla

Article 96

1 The term ‘Community’ used in this section shall not cover Ceuta and Melilla. The term ‘products originating in the Community’ shall not cover products originating in Ceuta and Melilla.

2 This Section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary country benefiting from the generalised system of preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3 Ceuta and Melilla shall be regarded as a single territory.

4 The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5 The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.

Subsection 5

Final provision

Article 97

When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the relevant Council Regulations or the ECSC Decision, goods originating in that country or territory may benefit from the generalised system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 93(2).

Section 2

[^{F2}Beneficiary countries or territories to which preferential tariff measures adopted unilaterally by the Community for certain countries or territories apply]

Subsection 1

Definition of the concept of originating products

Article 98

[^{F21} For the purposes of the provisions concerning preferential tariff measures adopted unilaterally by the Community for certain countries, groups of countries or territories (hereinafter referred to as ‘beneficiary countries or territories’), with the exception of those referred to in Section 1 of this Chapter and the overseas countries and territories associated with the Community, the following products shall be considered as products originating in a beneficiary country or territory:]

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- a products wholly obtained in that [F²beneficiary country or territory with the meaning of Article 99;
 - b products obtained in that beneficiary country or territory, in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 100.
- 2 For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country or territory to working or processing going beyond that described in Article 101 shall be considered as originating in that beneficiary country or territory].
- 3 Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Community.

Article 99

- 1 The following shall be considered as wholly obtained in a [F²beneficiary country or territory or in the Community:
- a mineral products extracted [X¹from its soil or] from its seabed;
 - b vegetable products harvested there;
 - c live animals born and raised there;
 - d products from live animals raised there;
 - e products obtained by hunting or fishing conducted there;
 - f products of sea-fishing and other products taken from the sea outside the territorial waters by its vessels;
 - g products made on board its factory ships exclusively from the products referred to in (f);
 - h used articles collected there, fit only for the recovery of raw materials;
 - i waste and scrap resulting from manufacturing operations conducted there;
 - j products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
 - k goods produced there exclusively from products specified in (a) to (j).
- 2 The terms ‘its vessels’ and ‘its factory ships’ in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
- which are registered or recorded in the beneficiary country or territory or in a Member State,
 - which sail under the flag of a beneficiary country or territory or of a Member State,
 - which are owned to the extent of at least 50 % by nationals of the beneficiary country or territory or of Member States or by a company with its head office in that republic or in one of the Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary country or territory or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or territory or to the Member States or to public bodies or nationals of that beneficiary country or territory or of the Member States,
 - of which the master and officers are nationals of the beneficiary country or territory or of the Member States, and
 - of which at least 75 % of the crew are nationals of the beneficiary country or territory or of the Member States.
- 3 The terms ‘beneficiary country or territory’ and ‘Community’ shall also cover the territorial waters of that republic or of the Member States.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

4 Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or territory] or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 100

For the purposes of Article 98, products which are not wholly obtained in a [^{F2}beneficiary country or territory] or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 101

[^{F14}1 Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 100 are satisfied:

- a preserving operations to ensure that the products remain in good condition during transport and storage;
- b breaking-up and assembly of packages;
- c washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- d ironing or pressing of textiles;
- e simple painting and polishing operations;
- f husking, partial or total milling, polishing and glazing of cereals and rice;
- g operations to colour sugar or form sugar lumps; partial or total milling of sugar;
- h peeling, stoning and shelling, of fruits, nuts and vegetables;
- i sharpening, simple grinding or simple cutting;
- j sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- k simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- l affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- m simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary country or territory or in the Community;

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- n simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- o a combination of two or more of the operations specified in points (a) to (n);
- p slaughter of animals.]

2 All the operations carried out in either a [^{F2}beneficiary country or territory] or the Community on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Textual Amendments

- F14** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 101a

1 The unit of qualification for the application of the provisions of this section shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- a when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- b when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Section.

2 Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 102

1 By way of derogation from the provisions of Article 100, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2 Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 103

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or which are [^{X1}not separately invoiced, shall be regarded] as one with the piece of equipment, machine, apparatus or vehicle in question.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 104

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the [^{X1}component products are originating products]. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 105

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

Article 106

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the [^{F2}beneficiary country or territory or in the Community.

If originating products exported from the beneficiary country or territory] or from the Community to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- the products returned are the same as those which were exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 107

1 The following shall be considered as transported directly from the [^{F2}beneficiary country or territory to the Community or from the Community to the beneficiary country or territory:

- a products transported without passing through the territory of any other country;

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- b products constituting one single consignment transported through the territory of countries other than the beneficiary country or territory or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
 - c products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or territory] or of the Community.
- 2 Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of:
- a a single transport document covering the passage from the exporting country through the country of transit; [^{X1}or]
 - b a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the products,
 - stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
 - certifying the conditions under which the products remained in the country of transit;
 - c or, failing these, any substantiating documents.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 108

1 Originating products, sent from a [^{F2}beneficiary country or territory for exhibition in another country and sold after the exhibition for importation into the Community, shall benefit on importation from the tariff preferences referred to in Article 98, provided that they meet the requirements of this section entitling them to be recognised as originating in that beneficiary country or territory and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- a an exporter has consigned the products from the beneficiary country or territory] directly to the country in which the exhibition is held and has exhibited them there;
- b the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- c the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- d the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2 [^{X1}A movement certificate EUR.1 shall be submitted to the Community customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3 Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

premises with a view to the sale of foreign products, and during which the products remain under customs control.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Subsection 2

Proof of origin

Article 109

Products originating in the [^{F2}beneficiary country or territory] shall benefit from the tariff preferences referred to in Article 98, on submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex 21, or
- (b) in the cases specified in Article 116(1), a declaration, the text of which appears in Annex 22, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the ‘invoice declaration’).

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

(a)

[^{F1}MOVEMENT CERTIFICATE EUR.1]

Article 110

[^{F2}1 Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 98, provided that they have been transported direct to the Community within the meaning of Article 107, on submission of an EUR.1 movement certificate issued by the customs or other competent governmental authorities of a beneficiary country or territory, on condition 87 beneficiary country or territory:]

- have communicated to the Commission the information required by Article 121, and
- assist the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences [^{X1}referred to in] Article 98.

3 A movement certificate EUR.1 shall be issued only on written application from the exporter or his authorised representative. Such application shall be made on a form, a specimen of which appears in Annex 21, which shall be completed in accordance with the provisions of this subsection.

Applications for movement certificates EUR.1 shall be kept for at least three years by the competent authorities of the exporting [^{F2}beneficiary country or territory or Member State].

4 The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a movement certificate EUR.1.

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of their accounts and to any check by the said authorities on the circumstances in which the products were obtained.

5 The movement certificate EUR.1 shall be issued by the competent governmental authorities of the beneficiary country or territories or by the customs authorities of the exporting Member State, if the products to be exported can be considered as originating products within the meaning of this section.

6 Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential arrangements set out in Article 98, it shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

7 For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities of the beneficiary country or territory or the customs authorities of the exporting member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8 It shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed.

9 The date of issue of the movement certificate EUR.1 shall be indicated in that part of the certificate reserved for the customs authorities.

10 A movement certificate EUR.1 shall be issued by the competent authorities of the beneficiary country or territory] or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as the export has taken place or is ensured.

Article III

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonised System and falling within Section XVI or XVII or within heading No 7308 or 9406 of the Harmonised System are imported by

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instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 112

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this section.

Article 113

1 By way of derogation from Article 110(10), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- a it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- b it is demonstrated to the satisfaction of the competent authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2 The competent authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a movement certificate EUR.1 satisfying the provisions of this section was not issued when the products in question were exported.

3 [^{X1}Movement certificates EUR.1] issued retrospectively shall be endorsed with one of the following phrases:

- ‘EXPEDIDO A POSTERIORI’,
- ‘UDSTEDT EFTERFØLGENDE’,
- ‘NACHTRÄGLICH AUSGESTELLT’,
- ‘ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ’,
- ‘ISSUED RETROSPECTIVELY’,
- ‘DÉLIVRÉ A POSTERIORI’,
- ‘RILASCIATO A POSTERIORI’,
- ‘AFGEGEVEN A POSTERIORI’,
- ‘EMITIDO A POSTERIORI’,
- ‘ANNETTU JÄLKIKÄTEEN’,
- #UTFÄRDAT I EFTERHAND’ [^{F11}],
- ‘[^{F12}VYSTAVENO DODATEČNĚ’,
- ‘VÄLJA ANTUD TAGASIULATUVALT’,
- ‘IZSNIEGTS RETROSPEKTĪVI’,
- ‘RETROSPEKTYVUSIS IŠDAVIMAS’,
- ‘KIADVA VISSZAMENŐLEGES HATÁLLYAL’,
- ‘MAĥRUĜ RETROSPETTIVAMENT’,
- ‘WYSTAWIONE RETROSPEKTYWNIE’,
- ‘IZDANO NAKNADNO’,
- ‘[^{F13}VYHOTOVENÉ DODATOČNE’.]]

4 The endorsement referred to in paragraph 3 shall be inserted in the ‘Remarks’ box of the movement certificate EUR.1.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 114

1 In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the competent authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession.

2 The duplicate issued in this way shall be endorsed with one of the following words:

- ‘DUPLICADO’,
- ‘DUPLIKAT’,
- ‘DUPLIKAT’,
- ‘ΑΝΤΙΓΡΑΦΟ’,
- ‘DUPLICATE’,
- ‘DUPLICATA’,
- ‘DUPLICATO’,
- ‘DUPLICAAT’,
- ‘SEGUNDA VIA’,
- ‘KAKSOISKAPPALE’,
- ‘DUPLIKAT’^[F11],]
- ‘^[F12]DUPLIKÁT’,
- ‘DUPLIKAAT’,
- ‘DUBLIKĀTS’,
- ‘DUBLIKATAS’,
- ‘MÁSODLAT’,
- ‘DUPLIKAT’,
- ‘DUPLIKAT’,
- ‘DVOJNIK’,
- ‘DUPLIKÁT’.]

3 The endorsement referred to in paragraph 2 shall be inserted in the ‘Remarks’ box of the movement certificate EUR.1.

4 The duplicate, which shall bear the date of issue of the original movement certificate EUR.1], shall take effect as from that date.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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.

Article 115

When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere in the Community. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

(b)

INVOICE DECLARATION

Article 116

- 1 The invoice declaration may be made out:
 - a by an approved Community exporter within the meaning of Article 117, or
 - b by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and on condition that the assistance referred to in Article 110(1) shall apply to this procedure.
- 2 An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a [F²beneficiary country or territory] and fulfil the other requirements of this section.
- 3 The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this section.
- 4 An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink, in printed characters.
- 5 Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 117 shall not be required to sign such declarations provided that he gives the customs authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
- 6 In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- a an invoice declaration shall be made out for each consignment;
- b if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of ‘originating products’, the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

Article 117

1 The customs authorities in the Community may authorise any exporter, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the Community within the meaning of Article 98(2), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this section, to make out invoice declarations, irrespective of the value of the products concerned.

2 The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3 The customs authorities shall assign the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4 The customs authorities shall monitor the use of the authorisation by the approved exporter.

5 The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or otherwise makes improper use of the authorisation.

Article 118

1 A proof of origin shall be valid for four months from the date of issue in the exporting country, and shall be submitted within the said period to the customs authorities of the importing country.

2 Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article 98, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3 In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

4 At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- a are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- b are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- c are classified in the same code (eight digits) of the Combined Nomenclature;
- d come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 119

1 Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 98 without requiring the submission of a movement certificate EUR.1] or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section, and where there is no doubt as to the veracity of such a declaration.

2 Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of the products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of traveller's personal luggage.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 120

The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that that document does correspond to the products submitted.

Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Subsection 3

Methods of administrative cooperation

Article 121

1 The [F²beneficiary countries or territories shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue movement certificates EUR.1, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the movement certificates EUR.1 and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous

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communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries or territories. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly-authorised representative to consult the specimen impressions of stamps mentioned in this paragraph.

2 The Commission shall send, to the beneficiary countries or territories], the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Article 122

1 Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the [F²beneficiary countries or territories] have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.

2 For the purposes of implementing the provisions of paragraph 1, the competent authorities in the importing Member State or [F²beneficiary country or territory shall return the EUR. 1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities in the exporting beneficiary country or territory or Member State, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences referred to in Article 98 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3 When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary country or territory within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary country or territory or in the Community.

4 If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products

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to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

5 Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country or territory shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

6 For the purposes of the subsequent verification of movement certificates EUR.1, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country or territory] or by the customs authorities of the exporting Member State.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Subsection 4

Ceuta and Melilla

Article 123

1 The term 'Community' used in this section shall not cover Ceuta and Melilla. The term 'products originating in the Community' [^{X1}shall not cover] products originating in Ceuta and Melilla.

2 This section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting [^{F2}beneficiary countries or territories] benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3 Ceuta and Melilla shall [^{X1}be regarded as] a single territory.

4 The provisions of this section concerning the issue, use and subsequent verification of movement certificates EUR.1] shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5 The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.]

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

TITLE V

CUSTOMS VALUE

CHAPTER 1

General provisions

Article 141

1 In applying the provisions of Articles 28 to 36 of the Code and those of this title, Member States shall comply with the provisions set out in Annex 23.

The provisions as set out in the first column of Annex 23 shall be applied in the light of the interpretative note appearing in the second column.

2 If it is necessary to make reference to generally accepted accounting principles in determining the customs value, the provisions of Annex 24 shall apply.

Article 142

1 For the purposes of this title:

- a 'the Agreement' means the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade concluded in the framework of the multilateral trade negotiations of 1973 to 1979 and referred to in the first indent of Article 31 (1) of the Code;
- b 'produced goods' includes goods grown, manufactured and mined;
- c 'identical goods' means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
- d 'similar goods' means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable; the quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
- e 'goods of the same class or kind' means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

2 'Identical goods' and 'similar goods', as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Article 32 (1) (b) (iv) of the Code because such elements were undertaken in the Community.

Article 143

1 ^[F15]For the purposes of Title II, Chapter 3 of the Code and of this Title, persons shall be deemed to be related only if:

- a they are officers or directors of one another's businesses;
- b they are legally recognized partners in business;
- c they are employer and employee;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- d any person directly or indirectly owns, controls or holds 5 % or more of the outstanding voting stock or shares of both of them;
 - e one of them directly or indirectly controls the other;
 - f both of them are directly or indirectly controlled by a third person;
 - g together they directly or indirectly control a third person; or
 - h they are members of the same family. Persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another:
 - husband and wife,
 - parent and child,
 - brother and sister (whether by whole or half blood),
 - grandparent and grandchild,
 - uncle or aunt and nephew or niece,
 - parent-in-law and son-in-law or daughter-in-law,
 - brother-in-law and sister-in-law.
- 2 For the purposes of this title, persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of paragraph 1.

Textual Amendments

- F15** Substituted by [Commission Regulation \(EC\) No 46/1999 of 8 January 1999 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 144

1 For the purposes of determining customs value under Article 29 of the Code of goods in regard to which the price has not actually been paid at the material time for valuation for customs purposes, the price payable for settlement at the said time shall as a general rule be taken as the basis for customs value.

2 The Commission and the Member States shall consult within the Committee concerning the application of paragraph 1.

F²Article 145

1 Where goods declared for free circulation are part of a larger quantity of the same goods purchased in one transaction, the price actually paid or payable for the purposes of Article 29(1) of the Code shall be that price represented by the proportion of the total price which the quantity so declared bears to the total quantity purchased.

Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods being valued have been damaged before entry into free circulation.

2 After release of the goods for free circulation, an adjustment made by the seller, to the benefit of the buyer, of the price actually paid or payable for the goods may be taken into consideration for the determination of the customs value in accordance with Article 29 of the Code, if it is demonstrated to the satisfaction of the customs authorities that:

- a the goods were defective at the moment referred to by Article 67 of the Code;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- b the seller made the adjustment in performance of a warranty obligation provided for in the contract of sale, concluded before release for free circulation of the goods;
- c the defective nature of the goods has not already been taken into account in the relevant sales contract.

3 The price actually paid or payable for the goods, adjusted in accordance with paragraph 2, may be taken into account only if that adjustment was made within a period of 12 months following the date of acceptance of the declaration for entry to free circulation of the goods.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 146

Where the price actually paid or payable for the purposes of Article 29 (1) of the Code includes an amount in respect of any internal tax applicable within the country of origin or export in respect of the goods in question, the said amount shall not be incorporated in the customs value provided that it can be demonstrated to the satisfaction of the customs authorities concerned that the goods in question have been or will be relieved therefrom for the benefit of the buyer.

Article 147

1 For the purposes of Article 29 of the Code, the fact that the goods which are the subject of a sale are declared for free circulation shall be regarded as adequate indication that they were sold for export to the customs territory of the Community. [^{F1}In the case of successive sales before valuation, only the last sale, which led to the introduction of the goods into the customs territory of the Community, or a sale taking place in the customs territory of the Community before entry for free circulation of the goods shall constitute such indication.]

[^{F1}Where a price is declared which relates to a sale taking place before the last sale on the basis of which the goods were introduced into the customs territory of the Community, it must be demonstrated to the satisfaction of the customs authorities that this sale of goods took place for export to the customs territory in question.

The provisions of Articles 178 to 181a shall apply.]

2 [^{F16}], Where goods are used in a third country between the time of sale and the time of entry into free circulation the customs value need not be the transaction value.

3 The buyer need satisfy no condition other than that of being a party to the contract of sale.

Textual Amendments

- F1** Inserted by [Commission Regulation \(EC\) No 1762/95 of 19 July 1995 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

F16 Deleted by Commission Regulation (EC) No 1762/95 of 19 July 1995 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Article 148

Where, in applying Article 29 (1) (b) of the Code, it is established that the sale or price of imported goods is subject to a condition or consideration the value of which can be determined with respect to the goods being valued, such value shall be regarded as an indirect payment by the buyer to the seller and part of the price actually paid or payable provided that the condition or consideration does not relate to either:

- (a) an activity to which Article 29 (3) (b) of the Code applies; or
- (b) a factor in respect of which an addition is to be made to the price actually paid or payable under the provisions of Article 32 of the Code.

Article 149

1 For the purposes of Article 29 (3) (b) of the Code, the term ‘marketing activities’ means all activities relating to advertising and promoting the sale of the goods in question and all activities relating to warranties or guarantees in respect of them.

2 Such activities undertaken by the buyer shall be regarded as having been undertaken on his own account even if they are performed in pursuance of an obligation on the buyer following an agreement with the seller.

Article 150

1 In applying Article 30 (2) (a) of the Code (the transaction value of identical goods), the customs value shall be determined by reference to the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

2 Where the costs and charges referred to in Article 32 (1) (e) of the Code are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

3 If, in applying this Article, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

4 In applying this Article, a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under paragraph 1 for identical goods produced by the same person as the goods being valued.

5 For the purposes of this Article, the transaction value of identical imported goods means a customs value previously determined under Article 29 of the Code, adjusted [^{x2}as provided for in paragraphs 1 and 2]of this Article.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Editorial Information

- X2** Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 151

1 In applying Article 30 (2) (b) of the Code (the transaction value of similar goods), the customs value shall be determined by reference to the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued. Where no such sale is found, the transaction value of similar goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

2 Where the costs and charges referred to in Article 32 (1) (e) of the Code are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

3 If, in applying this Article, more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value for the imported goods.

4 In applying this Article, a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under paragraph 1 for similar goods produced by the same person as the goods being valued.

5 For the purposes of this Article, the transaction value of similar imported goods means a customs value previously determined under Article 29 of the Code, adjusted [^{X2}as provided for in paragraphs 1 and 2 of]this Article.

Editorial Information

- X2** Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 152

1

- a If the imported goods or identical or similar imported goods are sold in the Community in the condition as imported, the customs value of imported goods, determined in accordance with Article 30 (2) (c) of the Code, shall be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (i) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in the Community of imported goods of the same class or kind;
 - (ii) the usual costs of transport and insurance and associated costs incurred within the Community;
 - (iii) the import duties and other charges payable in the Community by reason of the importation or sale of the goods.
- b If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value of imported goods determined under this Article shall, subject otherwise to the provisions of paragraph 1 (a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in the Community in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of 90 days after such importation.

2 If neither the imported goods nor identical nor similar imported goods are sold in the Community in the condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the Community who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in paragraph 1 (a).

3 For the purposes of this Article, the unit price at which imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

4 Any sale in the Community to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in Article 32 (1) (b) of the Code should not be taken into account in establishing the unit price for the purposes of this Article.

5 For the purposes of paragraph 1 (b), the 'earliest date' shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

Article 153

1 In applying Article 30 (2) (d) of the Code (computed value), the customs authorities may not require or compel any person not resident in the Community to produce for examination, or to allow access to, any account or other record for the purposes of determining this value. However, information supplied by the producer of the goods for the purposes of determining the customs value under this Article may be verified in a non-Community country by the customs authorities of a Member State with the agreement of the producer and provided that such authorities give sufficient advance notice to the authorities of the country in question and the latter do not object to the investigation.

2 The cost or value of materials and fabrication referred to in the first indent of Article 30 (2) (d) of the Code shall include the cost of elements specified in Article 32 (1) (a) (ii) and (iii) of the Code.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

It shall also include the value, duly apportioned, of any product or service specified in Article 32 (1) (b) of the Code which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in Article 32 (1) (b) (iv) of the Code which are undertaken in the Community shall be included only to the extent that such elements are charged to the producer.

3 Where information other than that supplied by or on behalf of the producer is used for the purposes of determining a computed value, the customs authorities shall inform the declarant, if the latter so requests, of the source of such information, the data used and the calculations based on such data, subject to Article 15 of the Code.

5 (SIC! 4). The ‘general expenses’ referred to in the second indent of Article 30 (2) (d) of the Code, cover the direct and indirect costs of producing and selling the goods for export which are not included under the first indent of Article 30 (2) (d) of the Code.

Article 154

Where containers referred to in Article 32 (1) (a) (ii) of the Code are to be the subject of repeated importations, their cost shall, at the request of the declarant, be apportioned, as appropriate, in accordance with generally accepted accounting principles.

Article 155

For the purposes of Article 32 (1) (b) (iv) of the Code, the cost of research and preliminary design sketches is not to be included in the customs value.

Article 156

Article 33 (c) of the Code shall apply *mutatis mutandis* where the customs value is determined by applying a method other than the transaction value.

[^{F17}Article 156a

- 1 The customs authorities may, at the request of the person concerned, authorize:
- by derogation from Article 32 (2) of the Code, certain elements which are to be added to the price actually paid or payable, although not quantifiable at the time of incurrence of the customs debt,
 - by derogation from Article 33 of the Code, certain charges which are not to be included in the customs value, in cases where the amounts relating to such elements are not shown separately at the time of incurrence of the customs debt,

to be determined on the basis of appropriate and specific criteria.

In such cases, the declared customs value is not to be considered as provisional within the meaning of the second indent of Article 254.

- 2 The authorization shall be granted under the following conditions:
- a the carrying out of the procedures provided for by Article 259 would, in the circumstances, represent disproportionate administrative costs;
 - b recourse to an application of Articles 30 and 31 of the Code appears to be inappropriate in the particular circumstances;
 - c there are valid reasons for considering that the amount of import duties to be charged in the period covered by the authorization will not be lower than that which would be levied in the absence of an authorization;
 - d competitive conditions amongst operators are not distorted]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F17** Inserted by [Commission Regulation \(EC\) No 1676/96 of 30 July 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

CHAPTER 2

Provisions concerning royalties and licence fees

Article 157

1 For the purposes of Article 32 (1) (c) of the Code, royalties and licence fees shall be taken to mean in particular payment for the use of rights relating:

- to the manufacture of imported goods (in particular, patents, designs, models and manufacturing know-how), or
- to the sale for exportation of imported goods (in particular, trade marks, registered designs), or
- to the use or resale of imported goods (in particular, copyright, manufacturing processes inseparably embodied in the imported goods).

2 Without prejudice to Article 32 (5) of the Code, when the customs value of imported goods is determined under the provisions of Article 29 of the Code, a royalty or licence fee shall be added to the price actually paid or payable only when this payment:

- is related to the goods being valued, and
- constitutes a condition of sale of those goods.

Article 158

1 When the imported goods are only an ingredient or component of goods manufactured in the Community, an adjustment to the price actually paid or payable for the imported goods shall only be made when the royalty or licence fee relates to those goods.

2 Where goods are imported in an unassembled state or only have to undergo minor processing before resale, such as diluting or packing, this shall not prevent a royalty or licence fee from being considered related to the imported goods.

3 If royalties or licence fees relate partly to the imported goods and partly to other ingredients or component parts added to the goods after their importation, or to post-importation activities or services, an appropriate apportionment shall be made only on the basis of objective and quantifiable data, in accordance with the interpretative note to Article 32 (2) of the Code in Annex 23.

Article 159

A royalty or licence fee in respect of the right to use a trade mark is only to be added to the price actually paid or payable for the imported goods where:

- the royalty or licence fee refers to goods which are resold in the same state or which are subject only to minor processing after importation,
- the goods are marketed under the trade mark, affixed before or after importation, for which the royalty or licence fee is paid, and
- the buyer is not free to obtain such goods from other suppliers unrelated to the seller.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 160

When the buyer pays royalties or licence fees to a third party, the conditions provided for in Article 157 (2) shall not be considered as met unless the seller or a person related to him requires the buyer to make that payment.

Article 161

Where the method of calculation of the amount of a royalty or licence fee derives from the price of the imported goods, it may be assumed in the absence of evidence to the contrary that the payment of that royalty or licence fee is related to the goods to be valued.

However, where the amount of a royalty or licence fee is calculated regardless of the price of the imported goods, the payment of that royalty or licence fee may nevertheless be related to the goods to be valued.

Article 162

In applying Article 32 (1) (c) of the Code, the country of residence of the recipient of the payment of the royalty or licence fee shall not be a material consideration.

CHAPTER 3

Provisions concerning the place of introduction into the Community

Article 163

1 For the purposes of Article 32 (1) (e) and Article 33 (a) of the Code, the place of introduction into the customs territory of the Community shall be:

- a for goods carried by sea, the port of unloading, or the port of transhipment, subject to transhipment being certified by the customs authorities of that port;
- b for goods carried by sea and then, without transhipment, by inland waterway, the first port where unloading can take place either at the mouth of the river or canal or further inland, subject to proof being furnished to the customs office that the freight to the port of unloading is higher than that to the first port;
- c for goods carried by rail, inland waterway, or road, the place where the first customs office is situated;
- d for goods carried by other means, the place where the land frontier of the customs territory of the Community is crossed.

[^{F112} The customs value of goods introduced into the customs territory of the Community and then carried to a destination in another part of that territory through the territories of Belarus, Bulgaria, Russia, Romania, Switzerland, Bosnia and Herzegovina, Croatia, the Federal Republic of Yugoslavia or the former Yugoslav Republic of Macedonia shall be determined by reference to the first place of introduction into the customs territory of the Community, provided that goods are carried direct through the territories of those countries by a usual route across such territory to the place of destination.]

3 The customs value of goods introduced into the customs territory of the Community and then carried by sea to a destination in another part of that territory shall be determined by reference to the first place of introduction into the customs territory of the Community, provided the goods are carried direct by a usual route to the place of destination.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

[^{F114} Paragraphs 2 and 3 of this Article shall also apply where the goods have been unloaded, transhipped or temporarily immobilised in the territories of Belarus, Bulgaria, Russia, Romania, Switzerland, Bosnia and Herzegovina, Croatia, the Federal Republic of Yugoslavia or the former Yugoslav Republic of Macedonia for reasons related solely to their transport.]

5 For goods introduced into the customs territory of the Community and carried directly from one of the French overseas departments to another part of the customs territory of the Community or vice versa, the place of introduction to be taken into consideration shall be the place referred to in paragraphs 1 and 2 situated in that part of the customs territory of the Community from which the goods came, if they were unloaded or transhipped there and this was certified by the customs authorities.

6 When the conditions specified at paragraphs 2, 3 and 5 are not fulfilled, the place of introduction to be taken into consideration shall be the place specified in paragraph 1 situated in that part of the customs territory of the Community to which the goods are consigned.

Textual Amendments

F11 Substituted by [Act concerning the conditions of 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.](#)

CHAPTER 4

Provisions concerning transport costs

Article 164

In applying Article 32 (1) (e) and 33 (a) of the Code:

- (a) where goods are carried by the same mode of transport to a point beyond the place of introduction into the customs territory of the Community, transport costs shall be assessed in proportion to the distance covered outside and inside the customs territory of the Community, unless evidence is produced to the customs authorities to show the costs that would have been incurred under a general compulsory schedule of freight rates for the carriage of the goods to the place of introduction into the customs territory of the Community;
- (b) where goods are invoiced at a uniform free domicile price which corresponds to the price at the place of introduction, transport costs within the Community shall not be deducted from that price. However, such deduction shall be allowed if evidence is produced to the customs authorities that the free-frontier price would be lower than the uniform free domicile price;
- (c) where transport is free or provided by the buyer, transport costs to the place of introduction, calculated in accordance with the schedule of freight rates normally applied for the same modes of transport, shall be included in the customs value.

Article 165

1 All postal charges levied up to the place of destination in respect of goods sent by post shall be included in the customs value of these goods, with the exception of any supplementary postal charge levied in the country of importation.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 No adjustment to the declared value shall, however, be made in respect of such charges in determining the value of consignments of a non-commercial nature.

3 Paragraphs 1 and 2 are not applicable to goods carried by the express postal services known as EMS-Datapost (in Denmark, EMS-Jetpost, in Germany, EMS-Kurierpostsendungen, in Italy, CAI-Post).

Article 166

The air transport costs to be included in the customs value of goods shall be determined by applying the rules and percentages shown in Annex 25.

^{F18}CHAPTER 5

[^{F18}Valuation of certain carrier media for use in ADP equipment]

^{F18}Article 167

.....

Textual Amendments

F18 Deleted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

CHAPTER 6

Provisions concerning rates of exchange

Article 168

[^{X3}For the purposes of Articles 169 to 172]of this chapter:

- (a) 'rate recorded' shall mean:
- the latest selling rate of exchange recorded for commercial transactions on the most representative exchange market or markets of the Member State concerned, or
 - some other description of a rate of exchange so recorded and designated by the Member State as the 'rate recorded' provided that it reflects as effectively as possible the current value of the currency in question in commercial transactions;
- (b) 'published' shall mean made generally known in a manner designated by the Member State concerned;
- (c) 'currency' shall mean any monetary unit used as a means of settlement between monetary authorities or on the international market.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Editorial Information

- X3** Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 169

1 Where factors used to determine the customs value of goods are expressed at the time when that value is determined in a currency other than that of the Member State where the valuation is made, the rate of exchange to be used to determine that value in terms of the currency of the Member State concerned shall be the rate recorded on the second-last Wednesday of a month and published on that or the following day.

2 The rate recorded on the second-last Wednesday of a month shall be used during the following calendar month unless it is superseded by a rate established under Article 171.

3 Where a rate of exchange is not recorded on the second-last Wednesday indicated in paragraph 1, or, if recorded, is not published on that or the following day, the last rate recorded for the currency in question published within the preceding 14 days shall be deemed to be the rate recorded on that Wednesday.

Article 170

Where a rate of exchange cannot be established under the provisions of Article 169, the rate of exchange to be used for the application of Article 35 of the Code shall be designated by the Member State concerned and shall reflect as effectively as possible the current value of the currency in question in commercial transactions in terms of the currency of that Member State.

Article 171

1 Where a rate of exchange recorded on the last Wednesday of a month and published on that or the following day differs by 5 % or more from the rate established in accordance with Article 169 for entry into use the following month, it shall replace the latter rate from the first Wednesday of that month as the rate to be applied for the application of Article 35 of the Code.

2 Where in the course of a period of application as referred to in the preceding provisions, a rate of exchange recorded on a Wednesday and published on that or the following day differs by 5 % or more from the rate being used in accordance with this Chapter, it shall replace the latter rate and enter into use on the Wednesday following as the rate to be used for the application of Article 35 of the Code. The replacement rate shall remain in use for the remainder of the current month, provided that this rate is not superseded due to operation of the provisions of the first sentence of this paragraph.

3 Where, in a Member State, a rate of exchange is not recorded on a Wednesday or, if recorded, is not published on that or the following day, the rate recorded shall, for the application in that Member State of paragraphs 1 and 2, be the rate most recently recorded and published prior to that Wednesday.

Article 172

When the customs authorities of a Member State authorize a declarant to furnish or supply at a later date certain details concerning the declaration for free circulation of the goods in the form of a periodic declaration, this authorization may, at the declarant's

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

request, provide that a single rate be used for conversion into that Member State's currency of elements forming part of the customs value as expressed in a particular currency. In this case, the rate to be used shall be the rate, established in accordance with this Chapter, which is applicable on the first day of the period covered by the declaration in question.

CHAPTER 7

Simplified procedures for certain perishable goods

Article 173

1 For the purpose of determining the customs value of products referred to in Annex 26, the Commission shall establish for each classification heading a unit value per 100 kg net expressed in the currencies of the Member States.

The unit values shall apply for periods of 14 days, each period beginning on a Friday.

2 Unit values shall be established on the basis of the following elements, which are to be supplied to the Commission by Member States, in relation to each classification heading:

- a the average free-at-frontier unit price, not cleared through customs, expressed in the currency of the Member State in question per 100 kg net and calculated on the basis of prices for undamaged goods in the marketing centres referred to in Annex 27 during the reference period referred to in Article 174 (1);
- b the quantities entered into free circulation over the period of a calendar year with payment of import duties.

3 The average free-at-frontier unit price, not cleared through customs, shall be calculated on the basis of the gross proceeds of sales made between importers and wholesalers. However, in the case of the London, Milan and Rungis marketing centres the gross proceeds shall be those recorded at the commercial level at which those goods are most commonly sold at those centres.

There shall be deducted from the figures so arrived at:

- a marketing margin of 15 % for the marketing centres of London, Milan and Rungis and of 8 % for the other marketing centres,
- costs of transport and insurance within the customs territory,
- a standard amount of ECU 5 representing all the other costs which are not to be included in the customs value.

This amount shall be converted into the currencies of the Member States on the basis of the latest rates in force established in accordance with Article 18 of the Code,

- import duties and other charges which are not to be included in the customs value.

4 The Member States may fix standard amounts for deduction in respect of transport and insurance costs in accordance with paragraph 3. Such standard amounts and the methods for calculating them shall be made known to the Commission immediately.

Article 174

1 The reference period for calculating the average unit prices referred to in Article 173 (2) (a) shall be the period of 14 days ending on the Thursday preceding the week during which new unit values are to be established.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 Average unit prices shall be notified by Member States not later than 12 noon on the Monday of the week during which unit values are established pursuant to Article 173. If that day is a non-working day, notification shall be made on the working day immediately preceding that day.

3 The quantities entered into free circulation during a calendar year for each classification heading shall be notified to the Commission by all Member States before 15 June in the following year.

Article 175

1 The unit values referred to in Article 173 (1) shall be established by the Commission on alternate Tuesdays on the basis of the weighted average of the average unit prices referred to in Article 173 (2) (a) in relation to the quantities referred to in Article 173 (2) (b).

2 For the purpose of determining the weighted average, each average unit price as referred to in Article 173 (2) (a) shall be converted into ecu on the basis of the last conversion rates determined by the Commission and published in the *Official Journal of the European Communities* prior to the week during which the unit values are to be established. The same conversion rates shall be applied in converting the unit values so obtained back into the currencies of the Member States.

3 The last published unit values shall remain applicable until new values are published. However, in the case of major fluctuations in price in one or more Member States, as a result, for example, of an interruption in the continuity of imports of a particular product, new unit values may be determined on the basis of actual prices at the time of fixing those values.

Article 176

1 Consignments which at the material time for valuation for customs purposes contain not less than 5 % of produce unfit in its unaltered state for human consumption or the value of which has depreciated by not less than 20 % in relation to average market prices for sound produce, shall be treated as damaged.

2 Consignments which are damaged may be valued:

- either, after sorting, by application of unit values to the sound portion, the damaged portion being destroyed under customs supervision, or
- by application of unit values established for the sound produce after deduction from the weight of the consignment of a percentage equal to the percentage assessed as damaged by a sworn expert and accepted by the customs authorities, or
- by application of unit values established for the sound produce reduced by the percentage assessed as damaged by a sworn expert and accepted by the customs authorities.

Article 177

1 In declaring or causing to be declared the customs value of one or more products which he imports by reference to the unit values established in accordance with this Chapter, the person concerned joins the simplified procedure system for the current calendar year in respect of the product or products in question.

2 If subsequently the person concerned requires the use of a method other than the simplified procedures for the customs valuation of one or more of the products he imports, the customs authorities of the Member State concerned shall be entitled to notify him that he will not be allowed to benefit from the simplified procedures for the remainder of the current calendar year in regard to the product or products concerned; this exclusion can be extended

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for the following calendar year. Such notified exclusion shall be communicated without delay to the Commission, which shall in turn immediately inform the customs authorities of the other Member States.

CHAPTER 8

Declarations of particulars and documents to be furnished

Article 178

1 Where it is necessary to establish a customs value for the purposes of Articles 28 to 36 of the Code, a declaration of particulars relating to customs value (value declaration) shall accompany the customs entry made in respect of the imported goods. The value declaration shall be drawn up on a form D.V. 1 corresponding to the specimen in Annex 28, supplemented where appropriate by one or more forms D.V. 1 *bis* corresponding to the specimen in Annex 29.

[^{F19}2 The value declaration provided for in paragraph 1 shall be made only by a person established in the Community and in possession of the relevant facts.

The second indent of Article 64(2)(b) and Article 64(3) of the Code shall apply *mutatis mutandis*.]

3 The customs authorities may waive the requirement of a declaration on the form referred to in paragraph 1 where the customs value of the goods in question cannot be determined under the provisions of Article 29 of the Code. In such cases the person referred to in paragraph 2 shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value under another Article of the said Code; and such other information shall be supplied in such form and manner as may be prescribed by the customs authorities.

4 The lodging with a customs office of a declaration required by paragraph 1 shall, without prejudice to the possible application of penal provisions, be equivalent to the engagement of responsibility by the person referred to in paragraph 2 in respect of:

- the accuracy and completeness of the particulars given in the declaration,
- the authenticity of the documents produced in support of these particulars, and
- the supply of any additional information or document necessary to establish the customs value of the goods.

5 This Article shall not apply in respect of goods for which the customs value is determined under the simplified procedure system established in accordance with the provisions of Articles 173 to 177.

Textual Amendments

F19 Inserted by [Commission Regulation \(EC\) No 1677/98 of 29 July 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 179

1 Except where it is essential for the correct application of import duties, the customs authorities shall waive the requirement of all or part of the declaration provided for in Article 178 (1):

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- a where the customs value of the imported goods in a consignment does not exceed [F²EUR 10 000], provided that they do not constitute split or multiple consignments from the same consignor to the same consignee; or
- b where the importations involved are of a non-commercial nature; or
- c where the submission of the particulars in question is not necessary for the application of the Customs Tariff of the European Communities or where the customs duties provided for in the Tariff are not chargeable pursuant to specific customs provisions.

2 The amount in ecu referred to in paragraph 1 (a) shall be converted in accordance with Article 18 of the Code. The customs authorities may round-off upwards or downwards the sum arrived at after conversion.

The customs authorities may maintain unamended the exchange value in national currency of the amount determined in ecu if, at the time of the annual adjustment provided for in Article 18 of the Code, the conversion of this amount, before the rounding-off provided for in this paragraph, leads to an alteration of less than 5 % in the exchange value expressed in national currency or to a reduction thereof.

3 In the case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions, the customs authorities may waive the requirement that all particulars under Article 178 (1) be furnished in support of each customs declaration, but shall require them whenever the circumstances change and at least once every three years.

4 A waiver granted under this Article may be withdrawn and the submission of a D.V. 1 may be required where it is found that a condition necessary to qualify for that waiver was not or is no longer met.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 180

Where computerized systems are used, or where the goods concerned are the subject of a general, periodic or recapitulative declaration, the customs authorities may authorize variations in the form of presentation of data required for the determination of customs value.

Article 181

1 The person referred to in Article 178 (2) shall furnish the customs authorities with a copy of the invoice on the basis of which the value of the imported goods is declared. Where the customs value is declared in writing this copy shall be retained by the customs authorities.

2 In the case of written declarations of the customs value, when the invoice for the imported goods is made out to a person established in a Member State other than that in which the customs value is declared, the declarant shall furnish the customs authorities with two copies of the invoice. One of these copies shall be retained by the customs authorities; the other, bearing the stamp of the office in question and the serial number of the declaration at the said customs office shall be returned to the declarant for forwarding to the person to whom the invoice is made out.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

3 The customs authorities may extend the provisions of paragraph 2 to cases where the person to whom the invoice is made out is established in the Member State in which the customs value is declared.

[^{F20} Article 181a

1 The customs authorities need not determine the customs valuation of imported goods on the basis of the transaction value method if, in accordance with the procedure set out in paragraph 2, they are not satisfied, on the basis of reasonable doubts, that the declared value represents the total amount paid or payable as referred to in Article 29 of the Code.

2 Where the customs authorities have the doubts described in paragraph 1 they may ask for additional information in accordance with Article 178 (4). If those doubts continue, the customs authorities must, before reaching a final decision, notify the person concerned, in writing if requested, of the grounds for those doubts and provide him with a reasonable opportunity to respond. A final decision and the grounds therefor shall be communicated in writing to the person concerned.]

Textual Amendments

F20 Inserted by [Commission Regulation \(EC\) No 3254/94 of 19 December 1994 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

TITLE VI

INTRODUCTION OF GOODS INTO THE CUSTOMS TERRITORY

CHAPTER 1

Examination of the goods and taking of samples by the person concerned

Article 182

1 Permission to examine the goods under Article 42 of the Code shall be granted to the person empowered to assign the goods a customs-approved treatment or use at his oral request, unless the customs authorities consider, having regard to the circumstances, that a written request is required.

The taking of samples may be authorized only at the written request of the person concerned.

2 A written request as referred to in paragraph 1 shall be signed by the person concerned and lodged with the relevant customs authorities. It shall include the following particulars:

- name and address of the applicant,
- the location of the goods,
- number of the summary declaration, where it has already been presented, save where the customs office undertakes to enter such information, or indication of the previous customs procedure, or the particulars for identifying the means of transport on which the goods are located,
- all other particulars necessary for identifying the goods.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

The customs authorities shall indicate their authorization on the request presented by the person concerned. Where the request is for the taking of samples, the said authorities shall indicate the quantity of goods to be taken.

3 Prior examination of goods and the taking of samples shall be carried out under the supervision of the customs authorities, which shall specify the procedures to be followed in each particular case.

The person concerned shall bear the risk and the cost of unpacking, weighing, repacking and any other operation involving the goods. He shall also pay any costs in connection with analysis.

4 The samples taken shall be the subject of formalities with a view to assigning them a customs-approved treatment or use. Where examination of the samples results in their destruction or irretrievable loss, no debt shall be deemed to have been incurred. Article 182 (5) of the Code shall apply to waste and scrap.

CHAPTER 2

Summary declaration

Article 183

1 The summary declaration shall be signed by the person making it.

2 The summary declaration shall be endorsed by the customs authorities and retained by them for the purpose of verifying that the goods to which it relates are assigned a customs-approved treatment or use within the period laid down in Article 49 of the Code.

3 The summary declaration for goods which have been moved under a transit procedure before being presented to customs shall take the form of the copy of the transit document intended for the customs office of destination.

4 The customs authorities may allow the summary declaration to be made in computerized form. In that case, the rules laid down [^{F4}in paragraphs 1 and 2] shall be adapted accordingly.

Textual Amendments

F4 Inserted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

Article 184

1 Goods covered by a summary declaration which have not been unloaded from the means of transport carrying them shall be re-presented intact by the person referred to in Article 183 (1) whenever the customs authorities so require, until such time as the goods in question are assigned a customs-approved treatment or use.

2 Any person who holds goods after they have been unloaded in order to move or store them shall become responsible for compliance with the obligation to re-present all the goods intact at the request of the customs authorities.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

CHAPTER 3

Temporary storage

Article 185

1 Where the places referred to in Article 51 (1) of the Code have been approved on a permanent basis for the placing of goods in temporary storage, such places shall be called ‘temporary storage facilities’.

2 In order to ensure the application of customs rules, the customs authorities may, where they do not themselves manage the temporary storage facility, require that:

- a temporary storage facilities be double-locked, one key being held by the said customs authorities;
- b the person operating the temporary storage facility keep stock accounts which enable the movements of goods to be traced.

Article 186

Goods shall be placed in a temporary storage facility on the basis of the summary declaration. However, the customs authorities may require the lodging of a specific declaration made out on a form corresponding to the model they have determined.

Article 187

Without prejudice to Article 56 of the Code or to the provisions applicable to the sale of goods by the customs authorities, the person who has made the summary declaration or, where such a declaration has not yet been lodged, the persons referred to in Article 44 (2) of the Code, shall be responsible for giving effect to the measures taken by the customs authorities pursuant to Article 53 (1) of the Code and for bearing the costs of such measures.

F21 Article 188

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Textual Amendments

F21 Deleted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

CHAPTER 4

Special provisions applicable to goods consigned by sea or air

Section 1

General provision

Article 189

Where goods are brought into the customs territory of the Community from a third country by sea or air and are consigned under cover of a single transport document by the same mode of transport, without transshipment, to another port or airport in the Community, they shall be presented to customs, within the meaning of Article 40 of the Code, only at the port or airport where they are unloaded or transhipped.

Section 2

Special provisions applicable to the cabin baggage and hold baggage of travellers

Article 190

For the purposes of this section:

- (a) *Community airport* means any airport situated in Community customs territory;
- (b) *international Community airport* means any Community airport which, having been so authorized by the competent authorities, is approved for air traffic with third countries;
- (c) *intra-Community flight* means the movement of an aircraft between two Community airports, without any stopovers, which does not start from or end at a non-Community airport;
- (d) *Community port* means any sea port situated in Community customs territory;
- (e) *intra-Community sea crossing* means the movement between two Community ports without any intermediate calls, of a vessel plying regularly between two or more specified Community ports;
- (f) *pleasure craft* means private boats intended for journeys whose itinerary depends on the wishes of the user;
- (g) *tourist or business aircraft* means private aircraft intended for journeys whose itinerary depends on the wishes of the user;
- (h) *baggage* means all objects carried, by whatever means, by the person in the course of his journey.

Article 191

For the purposes of this section, in the case of air travel, baggage shall be considered as:

- hold baggage if it has been checked in at the airport of departure and is not accessible to the person during the flight nor, where relevant, during the stopovers referred to in Articles 192 (1) and (2) and 194 (1) and (2) of this chapter,

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- cabin baggage if the person takes it into the cabin of the aircraft.

Article 192

Any controls and any formalities applicable to:

1. the cabin and hold baggage of persons taking a flight in an aircraft which comes from a non-Community airport and which, after a stopover at a Community airport, continues to another Community airport, shall be carried out at this last airport provided it is an international Community airport; in this case, baggage shall be subject to the rules applicable to the baggage of persons coming from a third country when the person carrying such baggage cannot prove the Community status of the goods contained therein to the satisfaction of the competent authorities;
2. the cabin and hold baggage of persons taking a flight in an aircraft which stops over at a Community airport before continuing to a non-Community airport, shall be carried out at the airport of departure provided it is an international Community airport; in this case, cabin baggage may be subject to control at the Community airport where the aircraft stops over, in order to ascertain that the goods it contains conform to the conditions for free movement within the Community;
3. the baggage of persons using a maritime service provided by the same vessel and comprising successive legs departing from, calling at or terminating in a non-Community port shall be carried out at the port at which the baggage in question is loaded or unloaded as the case may be.

Article 193

Any controls and any formalities applicable to the baggage of persons on board:

1. pleasure craft, shall be carried out in any Community port, whatever the origin or destination of these craft;
2. tourist or business aircraft, shall be carried out:
 - at the first airport of arrival which must be an international Community airport, for flights coming from a non-Community airport, where the aircraft, after a stopover, continues to another Community airport,
 - at the last international Community airport, for flights coming from a Community airport where the aircraft, after a stopover, continues to a non-Community airport.

Article 194

1 Where baggage arriving at a Community airport on board an aircraft coming from a non-Community airport is transferred at that Community airport, to another aircraft proceeding on an intra-Community flight:

- any controls and any formalities applicable to hold baggage shall be carried out at the airport of arrival of the intra-Community flight, provided the latter airport is an international Community airport,
- all controls on cabin baggage shall be carried out in the first international Community airport; additional controls may be carried out at the airport of arrival of an intra-Community flight, only in exceptional cases where they prove necessary following controls on hold baggage,
- controls on hold baggage may be carried out at the first Community airport only in exceptional cases where they prove necessary following controls on cabin baggage.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 Where baggage is loaded at a Community airport onto an aircraft proceeding on an intra-Community flight for transfer at another Community airport, to an aircraft whose destination is a non-Community airport:

- any controls and any formalities applicable to hold baggage shall be carried out at the airport of departure of the intra-Community flight, provided that airport is an international Community airport,
- all controls on cabin baggage shall be carried out in the last international Community airport; prior controls on such baggage may be carried out in the airport of departure of an intra-Community flight only in exceptional cases where they prove necessary following controls on hold baggage,
- additional controls on hold baggage may be carried out in the last Community airport only in exceptional cases where they prove necessary following controls on cabin baggage.

3 Any controls and any formalities applicable to baggage arriving at a Community airport on board a scheduled or charter flight from a non-Community airport and transferred, at that Community airport, to a tourist or business aircraft proceeding on an intra-Community flight shall be carried out at the airport of arrival of the scheduled or charter flight.

4 Any controls and any formalities applicable to baggage loaded at a Community airport onto a tourist or business aircraft proceeding on an intra-Community flight for transfer, at another Community airport, to a scheduled or charter flight whose destination is a non-Community airport, shall be carried out at the airport of departure of the scheduled or charter flight.

5 The Member States may carry out controls at the international Community airport where the transfer of hold baggage takes place on baggage:

- coming from a non-Community airport and transferred in an international Community airport to an aircraft bound for an international airport in the same national territory,
- having been loaded on an aircraft in an international airport for transfer in another international airport in the same national territory to an aircraft bound for a non-Community airport.

Article 195

The Member States shall take the necessary measures to ensure that:

- on arrival, persons cannot transfer goods before controls have been carried out on the cabin baggage not covered by Article 1 of Council Regulation (EEC) No 3925/91⁽²⁾,
- on departure, persons cannot transfer goods after controls have been carried out on the cabin baggage not covered by Article 1 of Council Regulation (EEC) No 3925/91,
- on arrival, the appropriate arrangements have been made to prevent any transfer of goods before controls have been carried out on the hold baggage not covered by Article 1 of Council Regulation (EEC) No 3925/91,
- on departure, the appropriate arrangements have been made to prevent any transfer of goods after controls have been carried out on the hold baggage not covered by Article 1 of Council Regulation (EEC) No 3925/91.

Article 196

Hold baggage registered in a Community airport shall be identified by a tag affixed in the airport concerned. A specimen tag and the technical characteristics are shown in Annex 30.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 197

Each Member State shall provide the Commission with a list of airports corresponding to the definition of 'international Community airport' given in Article 190 (b). The Commission shall publish this list in the *Official Journal of the European Communities*, C Series.

TITLE VII

CUSTOMS DECLARATIONS - NORMAL PROCEDURE

CHAPTER 1

Customs declarations in writing

Section 1

General provisions

Article 198

- 1 Where a customs declaration covers two or more articles, the particulars relating to each article shall be regarded as constituting a separate declaration.
- 2 Component parts of industrial plant coming under a single CN Code shall be regarded as constituting a single item of goods.

Article 199

[^{F41}] Without prejudice to the possible application of penal provisions, the lodging with a customs office of a declaration signed by the declarant or his representative shall render him responsible under the provisions in force for:

- the accuracy of the information given in the declaration,
 - the authenticity of the documents attached,
- and
- compliance with all the obligations relating to the entry of the goods in question under the procedure concerned.

[^{F42}] Where the declarant uses data-processing systems to produce his customs declarations, the customs authorities may provide that the handwritten signature may be replaced by another identification technique which may be based on the use of codes. This facility shall be granted only if the technical and administrative conditions laid down by the customs authorities are complied with.

The customs authorities may also provide that declarations produced using customs data-processing systems may be directly authenticated by those systems, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.

- 3 Under the conditions and in the manner which they shall determine, the customs authorities may allow some of the particulars of the written declaration referred to in Annex 37

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to be replaced by sending these particulars to the customs office designated for that purpose by electronic means, where appropriate in coded form.]

Textual Amendments

- F4** Inserted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

Article 200

Documents accompanying a declaration shall be kept by the customs authorities unless the said authorities provide otherwise or unless the declarant requires them for other operations. In the latter case the customs authorities shall take the necessary steps to ensure that the documents in question cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.

Article 201

1 The declaration shall be lodged with the customs office where the goods were presented. It may be lodged as soon as such presentation has taken place.

2 The customs authorities may authorize the declaration to be lodged before the declarant is in a position to present the goods. In this case, the customs authorities may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented within this time limit, the declaration shall be considered not to have been lodged.

3 Where a declaration has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authorities, it may be accepted only after the goods in question have been presented to customs.

Article 202

1 The declaration shall be lodged with the competent customs office during the days and hours appointed for opening.

However, the customs authorities may, at the request of the declarant and at his expense, authorize the declaration to be lodged outside the appointed days and hours.

2 Any declaration lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the customs authorities and the person concerned shall be considered to have been lodged in the said office.

Article 203

The date of acceptance of the declaration shall be noted thereon.

Article 204

The customs authorities may allow or require the corrections referred to in Article 65 of the Code to be made by the lodging of a new declaration intended to replace the original declaration. In that event, the relevant date for determination of any duties payable and for the application of any other provisions governing the customs procedure in question shall be the date of the acceptance of the original declaration.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Section 2

Forms to be used

Article 205

1 The official model for written declarations to customs by the normal procedure, for the purposes of placing goods under a customs procedure or re-exporting them in accordance with Article 182 (3) of the Code, shall be the Single Administrative Document.

2 Other forms may be used for this purpose where the provisions of the customs procedure in question permit.

3 The provisions of paragraphs 1 and 2 shall not preclude:

- waiver of the written declaration prescribed in Articles 225 to 236 for release for free circulation, export or temporary importation,
- waiver by the Member States of the form referred to in paragraph 1 where the special provisions laid down in Articles 237 and 238 with regard to consignments by letter or parcel-post apply,
- use of special forms to facilitate the declaration in specific cases, where the customs authorities (SIC! authorities) so permit,
- waiver by the Member States of the form referred to in paragraph 1 in the case of existing or future agreements or arrangements concluded between the administrations of two or more Member States with a view to greater simplification of formalities in all or part of the trade between those Member States,
- use by the persons concerned of loading lists for the completion of Community transit formalities in the case of consignments composed of more than one kind of goods,
- printing of export, transit or import declarations and documents certifying the Community status of goods not being moved under internal Community transit procedure by means of official or private-sector data-processing systems, if necessary on plain paper, on conditions laid down by the Member States,
- provision by the Member States to the effect that where a computerized declaration-processing system is used, the declaration, within the meaning of paragraph 1, may take the form of the Single Administrative Document printed out by that system.

F214

5 Where in Community legislation, reference is made to an export, re-export or import declaration or a declaration placing goods under another customs procedure, Member States may not require any administrative documents other than those which are:

- expressly created by Community acts or provided for by such acts,
- required under the terms of international conventions compatible with the Treaty,
- required from operators to enable them to qualify, at their request, for an advantage or specific facility,
- required, with due regard for the provisions of the Treaty, for the implementation of specific regulations which cannot be implemented solely by the use of the document referred to in paragraph 1.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F21** Deleted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

Article 206

The Single Administrative Document form shall, where necessary, also be used during the transitional period laid down in the Act of Accession of Spain and Portugal in connection with trade between the Community as constituted on 31 December 1985 and Spain or Portugal and between those two last-mentioned Member States in goods still liable to certain customs duties and charges having equivalent effect or which remain subject to other measures laid down by the Act of Accession.

For the purposes of the first paragraph, copy 2 or where applicable copy 7 of the forms used for trade with Spain and Portugal or trade between those Member States shall be destroyed.

It shall also be used in trade in Community goods between parts of the customs territory of the Community to which the provisions of Council Directive 77/388/EEC⁽³⁾ apply and parts of that territory where those provisions do not apply, or in trade between parts of that territory where those provisions do not apply.

Article 207

Without prejudice to Article 205 (3), the customs administrations of the Member States may in general, for the purpose of completing export or import formalities, dispense with the production of one or more copies of the Single Administrative Document intended for use by the authorities of that Member State, provided that the information in question is available on other media.

Article 208

1 The Single Administrative Document shall be presented in subsets containing the number of copies required for the completion of formalities relating to the customs procedure under which the goods are to be placed.

2 Where the Community transit procedure or the common transit procedure is preceded or followed by another customs procedure, a subset containing the number of copies required for the completion of formalities relating to the transit procedure and the preceding or following procedure may be presented.

3 The subsets referred to in paragraphs 1 and 2 shall be taken from:

- either the full set of eight copies, in accordance with the specimen contained in Annex 31,
- or, particularly in the event of production by means of a computerized system for processing declarations, two successive sets of four copies, in accordance with the specimen contained in Annex 32.

4 Without prejudice to Articles 205 (3), 222 to 224 or 254 to 289, the declaration forms may be supplemented, where appropriate, by one or more continuation forms presented in subsets containing the declaration copies needed to complete the formalities relating to the customs procedure under which the goods are to be placed. Those copies needed in order

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

to complete the formalities relating to preceding or subsequent customs procedures may be attached where appropriate.

The continuation subsets shall be taken from:

- either a set of eight copies, in accordance with the specimen contained in Annex 33,
- [^{X2}or two sets of four copies], in accordance with the specimen contained in Annex 34.

The continuation forms shall be an integral part of the Single Administrative Document to which they relate.

5 By way of derogation from paragraph 4, the customs authorities may provide that continuation forms shall not be used where a computerized system is used to produce such declarations.

Editorial Information

- X2** Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 209

1 Where Article 208 (2) is applied, each party involved shall be liable only as regards the particulars relating to the procedure for which he applied as declarant, principal or as the representative of one of these.

2 For the purposes of paragraph 1, where the declarant uses a Single Administrative Document issued during the preceding customs procedure, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing particulars for the boxes for which he is responsible and their applicability to the goods in question and the procedure applied for, and to supplement them as necessary.

In the cases referred to in the first subparagraph, the declarant shall immediately inform the customs office where the declaration is lodged of any discrepancy found between the goods in question and the existing particulars. In this case the declarant shall then draw up his declaration on fresh copies of the Single Administrative Document.

Article 210

Where the Single Administrative Document is used to cover several successive customs procedures, the customs authorities shall satisfy themselves that the particulars given in the declarations relating to the various procedures in question all agree.

Article 211

The declaration must be drawn up in one of the official languages of the Community which is acceptable to the customs authorities of the Member State where the formalities are carried out.

If necessary, the customs authorities of the Member State of destination may require from the declarant or his representative in that Member State a translation of the declaration into the official language or one of the official languages of the latter. The translation shall replace the corresponding particulars in the declaration in question.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

By way of derogation from the preceding subparagraph, the declaration shall be drawn up in an official language of the Community acceptable to the Member State of destination in all cases where the declaration in the latter Member State is made on copies other than those initially presented to the customs office of the Member State of departure.

Article 212

1 The Single Administrative Document must be completed in accordance with the explanatory note in Annex 37 and any additional rules laid down in other Community legislation.

2 The customs authorities shall ensure that users have ready access to copies of the explanatory note referred to in paragraph 1.

3 The customs administrations of each Member State may, if necessary, supplement the explanatory note.

[^{F22} The Member States shall notify the Commission of the list of particulars they require for each of the procedures referred to in Annex 37. The Commission shall publish the list of those particulars.]

Textual Amendments

F22 Inserted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 213

The codes to be used in completing the forms referred to in Article 205 (1) are listed in Annex 38.

[^{F22} The Member States shall notify the Commission of the list of national codes used for boxes 37 (second subdivision), 44 and 47 (first subdivision). The Commission shall publish the list of those codes.]

Textual Amendments

F22 Inserted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 214

In cases where the rules require supplementary copies of the form referred to in Article 205 (1), the declarant may use additional sheets or photocopies of the said form for this purpose.

Such additional sheets or photocopies must be signed by the declarant, presented to the customs authorities and endorsed by the latter under the same conditions as the Single Administrative Document. They shall be accepted by the customs authorities as if they were original documents provided that their quality and legibility are considered satisfactory by the said authorities.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 215

1 The forms referred to in Article 205 (1) shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The paper shall be white for all copies. However, on the copies used for Community transit [^{F23}(1, 4 and 5)], boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

2 The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.

3 A colour marking of the different copies shall be effected in the following manner:

- a on forms conforming to the specimens shown in Annexes 31 and 33:
 - copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,
 - copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;
- b on forms conforming to the specimens shown in Annexes 32 and 34, copies 1/6, 2/7, 3/8 and 4/5 shall have at the right hand edge a continuous margin and to the right of this a broken margin coloured respectively red, green, yellow and blue.

The width of these margins shall be approximately 3 mm. The broken margin shall comprise a series of squares with a side measurement of 3 mm each one separated by 3 mm.

4 The copies on which the particulars contained in the forms shown in Annexes 31 and 33 must appear by a self-copying process are shown in Annex 35.

The copies on which the particulars contained in the forms shown in Annexes 32 and 34 must appear by a self-copying process are shown in Annex 36.

5 The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.

6 The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.

Textual Amendments

- F23** Substituted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Section 3

Particulars required according to the customs procedure concerned

[^{F8}Article 216

The list of boxes to be used for declarations for placing goods under a particular customs procedure using the single administrative document is set out in Annex 37.]

Textual Amendments

- F8** Substituted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 217

The particulars required when one of the forms referred to in Article 205 (2) is used depend on the form in question. They shall be supplemented where appropriate by the provisions relating to the customs procedure in question.

Section 4

Documents to accompany the customs declaration

Article 218

1 The following documents shall accompany the customs declaration for release for free circulation:

- a the invoice on the basis of which the customs value of the goods is declared, as required under Article 181;
- b where it is required under Article 178, the declaration of particulars for the assessment of the customs value of the goods declared, drawn up in accordance with the conditions laid down in the said Article;
- c the documents required for the application of preferential tariff arrangements or other measures derogating from the legal rules applicable to the goods declared;
- d all other documents required for the application of the provisions governing the release for free circulation of the goods declared.

2 The customs authorities may require transport documents or documents relating to the previous customs procedure, as appropriate, to be produced when the declaration is lodged.

Where a single item is presented in two or more packages, they may also require the production of a packing list or equivalent document indicating the contents of each package.

[^{F243} Where goods qualify for the flat rate of duty referred to in Section II (D) of the preliminary provisions of the combined nomenclature or where goods qualify for relief from import duties, the documents referred to in paragraph 1 (a), (b) and (c) need not be required unless the customs authorities consider it necessary for the purposes of applying the provisions governing the release of the goods in question for free circulation.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F24** Inserted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 219

1 The transit declaration shall be accompanied by the transport document. The office of departure may dispense with the presentation of this document at the time of completion of the formalities. However, the transport document shall be presented at the request of the customs office or any other competent authority in the course of transport.

2 Without prejudice to any applicable simplification measures, the customs document of export/dispatch or re-exportation of the goods from the customs territory of the Community or any document of equivalent effect shall be presented to the office of departure with the transit declaration to which it relates.

3 The customs authorities may, where appropriate, require production of the document relating to the preceding customs procedure.

^{F6}Article 220

1 Without prejudice to specific provisions, the documents to accompany the declaration of entry for a customs procedure with economic impact, shall be as follows:

- a for the customs warehousing procedure:
 - type D; the documents laid down in Article 218 (1) (a) and (b),
 - other than type D; no documents;
- b for the inward-processing procedure:
 - drawback system; the documents laid down in Article 218 (1),
 - suspension system; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question or a copy of the application for authorization where [^{F25}Article 508(1)] applies;

- c for processing under customs control the documents laid down in Article 218 (1) (a) and (b), and, where appropriate, the written authorization for the customs procedure in question [^{F26}or a copy of the application for authorisation where Article 508(1) applies];
- d for the temporary importation procedure:
 - with partial relief from import duties; the documents laid down in Article 218 (1),
 - with total relief from import duties; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question [^{F26}or a copy of the application for authorisation where Article 508(1) applies];

- e for the outward-processing procedures, the documents laid down in Article 221 (1) and, where appropriate, the written authorization of the procedure or a copy of the application for authorization where [^{F25}Article 508(1)] applies.

2 Article 218 (2) shall apply to declarations of entry for any customs procedure with economic impact.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

3 The customs authorities may allow the written authorization of the procedure or a copy of the application for authorization to be kept at their disposal instead of accompanying the declaration.]

Textual Amendments

- F6** Inserted by Commission Regulation (EC) No 12/97 of 18 December 1996 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F25** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F26** Inserted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 221

1 The export or re-export declaration shall be accompanied by all documents necessary for the correct application of export duties and of the provisions governing the export of the goods in question.

2 Article 218 (2) shall apply to export or re-export declarations.

[^{F4}CHAPTER 2

Customs declarations made using a data-processing technique

Article 222

1 Where the customs declaration is made by a data-processing technique, the particulars of the written declaration referred to in Annex 37 shall be replaced by sending to the customs office designated for that purpose, with a view to their processing by computer, data in codified form or data made out in any other form specified by the customs authorities and corresponding to the particulars required for written declarations.

2 A customs declaration made by EDI shall be considered to have been lodged when the EDI message is received by the customs authorities.

Acceptance of a customs declaration made by EDI shall be communicated to the declarant by means of a response message containing at least the identification details of the message received and/or the registration number of the customs declaration and the date of acceptance.

3 Where the customs declaration is made by EDI, the customs authorities shall lay down the rules for implementing the provisions laid down in Article 247.

4 Where the customs declaration is made by EDI, the release of the goods shall be notified to the declarant, indicating at least the identification details of the declaration and the date of release.

5 Where the particulars of the customs declaration are introduced into customs data-processing systems, paragraphs 2, 3 and 4 shall apply *mutatis mutandis*.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 223

Where a paper copy of the customs declaration is required for the completion of other formalities, this shall, at the request of the declarant, be produced and authenticated, either by the customs office concerned, or in accordance with the second subparagraph of Article 199 (2).

Article 224

Under the conditions and in the manner which they shall determine, the customs authorities may authorize the documents required for the entry of goods for a customs procedure to be made out and transmitted by electronic means.]

CHAPTER 3

Customs declarations made orally or by any other act

Section 1

Oral declarations

Article 225

Customs declarations may be made orally for the release for free circulation of the following goods:

- (a) goods of a non-commercial nature:
 - contained in travellers' personal luggage, or
 - sent to private individuals, or
 - in other cases of negligible importance, where this is authorized by the customs authorities;
- (b) goods of a commercial nature provided:
 - the total value per consignment and per declarant does not exceed the statistical threshold laid down in the Community provisions in force, and
 - the consignment is not part of a regular series of similar consignments, and
 - the goods are not being carried by an independent carrier as part of a larger freight movement;
- (c) the goods referred to in Article 229, where these qualify for relief as returned goods;
- (d) the goods referred to in Article 230 (b) and (c).

Article 226

Customs declarations may be made orally for the export of:

- (a) goods of a non-commercial nature:
 - contained in travellers' personal luggage, or
 - sent by private individuals;
- (b) the goods referred to in Article 225 (b);
- (c) the goods referred to in Article 231 (b) and (c);

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (d) other goods in cases of negligible economic importance, where this is authorized by the customs authorities.

Article 227

1 The customs authorities may provide that Articles 225 and 226 shall not apply where the person clearing the goods is acting on behalf of another person in his capacity as customs agent.

2 Where the customs authorities are not satisfied that the particulars declared are accurate or that they are complete, they may require a written declaration.

Article 228

Where goods declared to customs orally in accordance with Articles 225 and 226 are subject to import or export duty the customs authorities shall issue a receipt to the person concerned against payment of the duty owing.

[^{F6}The receipt shall include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified; this may include the tariff heading;
- (b) the invoice value and/or quantity of the goods, as appropriate;
- (c) a breakdown of the charges collected;
- (d) the date on which it was made out;
- (e) the name of the authority which issued it.

The Member States shall inform the Commission of any standard receipts introduced pursuant to this Article. The Commission shall forward any such information to the other Member States.]

Textual Amendments

F6 Inserted by [Commission Regulation \(EC\) No 12/97 of 18 December 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 229

1 Customs declarations may be made orally for the temporary importation of the following goods, in accordance with the conditions laid down in [^{F25}Article 497(3), second subparagraph]:

- a — [^{F25}animals for transhumance or grazing or for the performance of work or transport and other goods satisfying the conditions laid down in [^{X4}Article 567, second subparagraph, point (a)],
- packings referred to in Article 571(a), bearing the permanent, indelible markings of a person established outside the customs territory of the Community,]
- radio and television production and broadcasting equipment and vehicles specially adapted for use for the above purpose and their equipment imported by public or private organizations established (SIC! established) outside the customs territory of the Community and approved by the customs authorities

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- issuing the authorization for the procedure to import such equipment and vehicles,
- instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant pursuant to [F²⁵Article 569];
- b the goods referred to in Article 232;
- c other goods, where this is authorized by the customs authorities.
- 2 The goods referred to in paragraph 1 may also be the subject of an oral declaration for re-exportation discharging a temporary importation procedure.

Editorial Information

- X4** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

- F25** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Section 2

Customs declarations made by any other act

Article 230

The following, where not expressly declared to customs, shall be considered to have been declared for release for free circulation by the act referred to in Article 233:

- (a) goods of a non-commercial nature contained in travellers' personal luggage entitled to relief either under Chapter I, Title XI of Council Regulation (EEC) No 918/83⁽⁴⁾, or as returned goods;
- (b) goods entitled to relief under Chapter I, Titles IX and X of Council Regulation (EEC) No 918/83;
- (c) means of transport entitled to relief as returned goods;
- (d) goods imported in the context of traffic of negligible importance and exempted from the requirement to be conveyed to a customs office in accordance with Article 38 (4) of the Code, provided they are not subject to import duty.

Article 231

The following, where not expressly declared to customs, shall be considered to have been declared for export by the act referred to in Article 233 (b):

- (a) goods of a non-commercial nature not liable for export duty contained in travellers' personal luggage;
- (b) means of transport registered in the customs territory of the Community and intended to be re-imported;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (c) goods referred to in Chapter II of Council Regulation (EEC) No 918/83;
- (d) other goods in cases of negligible economic importance, where this is authorized by the customs authorities.

Article 232

[^{F25}1 The following, where not declared to customs in writing or orally, shall be considered to have been declared for temporary importation by the act referred to in Article 233, subject to Article 579:

- a personal effects and goods for sports purposes imported by travellers in accordance with Article 563;
- b the means of transport referred to in Articles 556 to 561;
- c welfare materials for seafarers used on a vessel engaged in international maritime traffic pursuant to Article 564(a).]

2 Where they are not declared to customs in writing or orally, the goods referred to in paragraph 1 shall be considered to have been declared for re-exportation discharging the temporary importation procedure by the act referred to in Article 233.

Textual Amendments

F25 Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 233

[^{F1}1.] For the purposes of Articles 230 to 232, the act which is considered to be a customs declaration may take the following forms:

- a in the case of goods conveyed to a customs office or to any other place designated or approved in accordance with Article 38 (1) (a) of the Code:
 - going through the green or ‘nothing to declare’ channel in customs offices where the two-channel system is in operation,
 - going through a customs office which does not operate the two-channel system without spontaneously making a customs declaration;
 - affixing a ‘nothing to declare’ sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions;
- b in the case of exemption from the obligation to convey goods to customs in accordance with the provisions implementing Article 38 (4) of the Code, in the case of export in accordance with Article 231 and in the case of re-exportation in accordance with Article 232 (2):
 - the sole act of crossing the frontier of the customs territory of the Community.

[^{F1}2 Where goods covered by point (a) of Article 230, point (a) of Article 231, point (a) of Article 232 (1) or Article 232 (2) contained in a passenger's baggage are carried by rail unaccompanied by the passenger and are declared to customs without the passenger being present in person, the document referred to in Annex 38a may be used within the terms and limitations set out in it.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F1** Inserted by [Commission Regulation \(EC\) No 1762/95 of 19 July 1995 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 234

1 Where the conditions of Articles 230 to 232 are fulfilled, the goods shall be considered to have been presented to customs within the meaning of Article 63 of the Code, the declaration to have been accepted and release to have been granted, at the time when the act referred to in Article 233 is carried out.

2 Where a check reveals that the act referred to in Article 233 has been carried out but the goods imported or taken out do not fulfil the conditions in Articles 230 to 232, the goods concerned shall be considered to have been imported or exported unlawfully.

Section 3

Provisions common to Sections 1 and 2

Articles 235

The provisions of Articles 225 to 232 shall not apply to goods in respect of which the payment of refunds or other amounts or the repayment of duties is sought, or which are subject to a prohibition or restriction or to any other special formality.

Article 236

For the purposes of Sections 1 and 2, 'traveller' means:

- A. on import:
1. any person temporarily entering the customs territory of the Community, not normally resident there, and
 2. any person returning to the customs territory of the Community where he is normally resident, after having been temporarily in a third country;
- B. on export:
1. any person temporarily leaving the customs territory of the Community where he is normally resident, and
 2. any person leaving the customs territory of the Community after a temporary stay, not normally resident there.

Section 4

Postal traffic

Article 237

1 The following postal consignments shall be considered to have been declared to customs:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- A. for release for free circulation:
- (a) at the time when they are introduced into the customs territory of the Community:
 - postcards and letters containing personal messages only,
 - braille letters,
 - printed matter not liable for import duties, and
 - all other consignments sent by letter or parcel post which are exempt from the obligation to be conveyed to customs in accordance with provisions pursuant to Article 38 (4) of the Code;
 - (b) at the time when they are presented to customs:
 - consignments sent by letter or parcel post other than those referred to at (a), provided they are accompanied by a [F³CN22] and/or [F³CN23] declaration;
- B. for export:
- (a) at the time when they are accepted by the postal authorities, in the case of consignments by letter and parcel post which are not liable to export duties;
 - (b) at the time of their presentation to customs, in the case of consignments sent by letter or parcel post which are liable to export duties, provided they are accompanied by a [F³CN22] and/or a [F³CN23] declaration.

2 The consignee, in the cases referred to in paragraph 1A, and the consignor, in the cases referred to in paragraph 1B, shall be considered to be the declarant and, where applicable, the debtor. The customs authorities may provide that the postal administration shall be considered as the declarant and, where applicable, as the debtor.

3 For the purposes of paragraph 1, goods not liable to duty shall be considered to have been presented to customs within the meaning of Article 63 of the Code, the customs declaration to have been accepted and release granted:

- a in the case of imports, when the goods are delivered to the consignee;
- b in the case of exports, when the goods are accepted by the postal authorities.

4 Where a consignment sent by letter or parcel post which is not exempt from the obligation to be conveyed to customs in accordance with provisions pursuant to Article 38 (4) of the Code is presented without a [F³CN22]and/or [F³CN23] declaration or where such declaration is incomplete, the customs authorities shall determine the form in which the customs declaration is to be made or supplemented.

Textual Amendments

- F3** Substituted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 238

Article 237 shall not apply:

- to consignments containing goods for commercial purposes of an aggregate value exceeding the statistical threshold laid down by the Community provisions in force; the customs authorities may lay down higher thresholds,

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- to consignments containing goods for commercial purposes which form part of a regular series of like operations,
- where a customs declaration is made in writing, orally or using a data-processing technique,
- to consignments containing the goods referred to in Article 235.

TITLE VIII

EXAMINATION OF THE GOODS, FINDINGS OF THE CUSTOMS OFFICE AND OTHER MEASURES TAKEN BY THE CUSTOMS OFFICE

Article 239

1 The goods shall be examined in the places designated and during the hours appointed for that purpose by the customs authorities.

2 However, the customs authorities may, at the request of the declarant, authorize the examination of goods in places or during hours other than those referred to in paragraph 1.

Any costs involved shall be borne by the declarant.

Article 240

1 Where the customs authorities elect to examine goods they shall so inform the declarant or his representative.

2 Where they decide to examine a part of the goods only, the customs authorities shall inform the declarant or his representative which items they wish to examine. The customs authorities' choice shall be final.

Article 241

1 The declarant or the person designated by him to be present at the examination of the goods shall render the customs authorities the assistance required to facilitate their work. Should the customs authorities consider the assistance rendered unsatisfactory, they may require the declarant to designate another person able to give the necessary assistance.

2 Where the declarant refuses to be present at the examination of the goods or to designate a person able to give the assistance which the customs authorities consider necessary, the said authorities shall set a deadline for compliance, unless they consider that such an examination may be dispensed with.

If, on expiry of the deadline, the declarant has not complied with the requirements of the customs authorities, the latter, for the purpose of applying Article 75 (a) of the Code, shall proceed with the examination of the goods, at the declarant's risk and expense, calling if necessary on the services of an expert or any other person designated in accordance with the provisions in force.

3 The findings made by the customs authorities during the examination carried out under the conditions referred to in the preceding paragraph shall have the same validity as if the examination had been carried out in the presence of the declarant.

4 Instead of the measures laid down in paragraphs 2 and 3, the customs authorities shall have the option of deeming a declaration invalid where it is clear that the declarant's refusal to be present at the examination of the goods or to designate a person able to give the necessary assistance neither prevents, nor seeks to prevent, those authorities from finding that the rules

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

governing the entry of the goods for the customs procedure concerned have been breached, and neither evades, nor seeks to evade, the provisions of Article 66 (1) or Article 80 (2) of the Code.

Article 242

1 Where the customs authorities decide to take samples, they shall so inform the declarant or his representative.

2 Samples shall be taken by the customs authorities themselves. However, they may ask that this be done under their supervision by the declarant or a person designated by him.

Samples shall be taken in accordance with the methods laid down in the provisions in force.

3 The quantities taken as samples should not exceed what is needed for analysis or more detailed examination, including possible check analysis.

Article 243

1 The declarant or the person designated by him to be present at the taking of samples shall render the customs authorities all the assistance needed to facilitate the operation.

[^{F24} Where the declarant refuses to be present at the taking of samples or to designate a person to attend, or where he fails to render the customs authorities all the assistance needed to facilitate the operation, the provisions of the second sentence of Article 241 (1) and of Article 241 (2), (3) and (4) shall apply.]

Textual Amendments

F24 Inserted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 244

Where the customs authorities take samples for analysis or more detailed examination, they shall authorize the release of the goods in question without waiting for the results of the analysis or examination, unless there are other grounds for not doing so, and provided that, where a customs debt has been or is likely to be incurred, the duties in question have already been entered in the accounts and paid or secured.

Article 245

1 The quantities taken by the customs office as samples shall not be deducted from the quantity declared.

2 Where an export or outward processing declaration is concerned, the declarant shall be authorized, where circumstances permit, to replace the quantities of goods taken as samples by identical goods, in order to make up the consignment.

Article 246

1 Unless destroyed by the analysis or more detailed examination, the samples taken shall be returned to the declarant at his request and expense once they no longer need to be kept by the customs authorities, in particular after all the declarant's means of appeal against the decision taken by the customs authorities on the basis of the results of that analysis or more detailed examination have been exhausted.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 Where the declarant does not ask for samples to be returned, they may either be destroyed or kept by the customs authorities. In specific cases, however, the customs authorities may require the declarant to remove any samples that remain.

Article 247

1 Where the customs authorities verify the declarations and accompanying documents or examine the goods, they shall indicate, at least in the copy of the declaration retained by the said authorities, or in a document attached thereto, the basis and results of any such verification or examination. In the case of partial examination of the goods, particulars of the consignment examined shall also be given.

Where appropriate, the customs authorities shall also indicate in the declaration that the declarant or his representative was absent.

2 Should the result of the verification of the declaration and accompanying documents or examination of the goods not be in accordance with the particulars given in the declaration, the customs authorities shall specify, at least in the copy of the declaration retained by the said authorities, or in a document attached thereto, the particulars to be taken into account for the purposes of the application of charges on the goods in question and, where appropriate, calculating any refunds or other amounts payable on exportation, and for applying the other provisions governing the customs procedure for which the goods are entered.

3 The findings of the customs authorities shall indicate, where appropriate, the means of identification adopted. They shall be dated and bear the particulars needed to identify the official issuing them.

4 Where the customs authorities neither verify the declaration nor examine the goods, they need not endorse the declaration or attached document referred to in paragraph 1.

Article 248

1 The granting of release shall give rise to the entry in the accounts of the import duties determined according to the particulars in the declaration. Where the customs authorities consider that the checks which they have undertaken [^{X3}may enable an amount of import duties higher than that]resulting from the particulars made in the declaration to be assessed, they shall further require the lodging of a security sufficient to cover the difference between the amount according to the particulars in the declaration and the amount which may finally be payable on the goods. However, the declarant may request the immediate entry in the accounts of the amount of duties to which the goods may ultimately be liable instead of lodging this security.

2 Where, on the basis of the checks which they have carried out, the customs authorities assess an amount of import duties different from the amount which results from the particulars in the declaration, the release of the goods shall give rise to the immediate entry in the accounts of the amount thus assessed.

3 Where the customs authorities have doubts about whether or not a prohibition or restriction applies and this cannot be resolved until the results of the checks the authorities have carried out are available, the goods in question cannot be released.

[^{F274} Notwithstanding paragraph 1, the customs authorities may refrain from taking security in respect of goods which are the subject of a drawing request on a tariff quota if they determine, at the time when the declaration for release for free circulation is accepted, that the tariff quota in question is non-critical within the meaning of Article 308c.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Editorial Information

- X3** Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Textual Amendments

- F27** Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

Article 249

- 1 The customs authorities shall determine the form of release, taking due account of the place in which the goods are located and of the special arrangements for their supervision.
- 2 Where the declaration is made in writing, a reference to the release and its date shall be made on the declaration or, where applicable, a document attached, and a copy shall be returned to the declarant.

Article 250

- 1 Where the customs authorities have been unable to grant release for one of the reasons specified in the second or third indent of Article 75 (a) of the Code, they shall give the declarant a time limit to regularize the situation of the goods.
- 2 Where, in the circumstances referred to in the second indent of Article 75 (a) of the Code, the declarant has not produced the requisite documents within the time limit referred to in paragraph 1, the declaration in question shall be deemed invalid and the customs office shall cancel it. The provisions of Article 66 (3) of the Code shall apply.
- 3 In the circumstances referred to in the third indent of Article 75 (a) of the Code, and without prejudice to any measures taken under the first subparagraph of Article 66 (1) or Article 182 of the Code, where the declarant has neither paid nor guaranteed the duties due within the time limit referred to in paragraph 1, the customs authorities may start the preliminary formalities for the sale of the goods. In this case the goods shall be sold unless the requisite conditions have been fulfilled in the interim, if necessary by forced sale where the law of the Member State of the authorities in question so permits. The customs authorities shall inform the declarant thereof.

The customs authorities may, at the risk and expense of the declarant, transfer the goods in question to special premises under their supervision.

Article 251

By way of derogation from Article 66 (2) of the Code, a customs declaration may be invalidated after the goods have been released, as provided below:

where it is established that the goods have been declared in error for a customs procedure entailing the payment of import duties instead of being placed under another customs procedure, the customs authorities shall invalidate the declaration if a request to that effect is made within three months of the date of acceptance of the declaration provided that:

- any use of the goods has not contravened the conditions of the customs procedure under which they should have been placed,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- when the goods were declared, they were intended to be placed under another customs procedure, all the requirements of which they fulfilled, and
- the goods are immediately entered for the customs procedure for which they were actually intended.

The declaration placing the goods under the latter customs procedure shall take effect from the date of acceptance of the invalidated declaration.

The customs authorities may permit the three-month period to be exceeded in duly substantiated exceptional cases;

[^{F4}Where it is established that the goods have been declared in error, instead of other goods, for a customs procedure entailing the obligation to pay import duties, the customs authorities shall invalidate the declaration if a request to that effect is made within three months of the date of acceptance of the declaration, provided that:

- the goods originally declared:
 - (i) have not been used other than as authorized in their original status; and
 - (ii) have been restored to their original status;
- and that
- the goods which ought to have been declared for the customs procedure originally intended:
 - (i) could, when the original declaration was lodged, have been presented to the same customs office: and
 - (ii) have been declared for the same customs procedure as that originally intended.

The customs authorities may allow the time limit referred to above to be exceeded in duly substantiated exceptional cases,]

[^{F27}in the case of mail order goods which are returned, the customs authorities shall invalidate the declarations of release for free circulation if a request to that effect is made within three months of the date of acceptance of the declaration, provided that the goods have been exported to the original supplier's address or to another address indicated by the said supplier;]

[^{F26}Where a retroactive authorisation is granted in accordance with:

- Article 294 for release for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of the end-use of the goods, or
- Article 508 for a customs procedure with economic impact.]

where the goods have been declared for export or for the outward processing procedure, the declaration shall be invalidated provided that:

- (a) in the case of goods which are subject to export duty, to an application for the repayment of import duty, to refunds or other export amounts or to other special measures on export:
 - the declarant provides the customs office of export with evidence that the goods have not left the customs territory of the Community,
 - the declarant returns to the said office all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration,

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- the declarant provides the customs office of export with evidence that any refunds and other amounts granted on the strength of the export declaration for the goods in question have been repaid or that the necessary measures have been taken by the departments concerned to ensure that they are not paid, and
- the declarant, in accordance with the provisions in force, complies with any other obligations laid down by the customs office of export to regularize the position of the goods.

Invalidation of the declaration shall entail cancellation of any adjustments made on an export licence or advance-fixing certificate presented in support of the declaration.

Where the goods declared for export are required to leave the customs territory of the Community by a specified time limit, failure to comply with that time limit shall entail invalidation of the relevant declaration;

- (b) in the case of other goods, the customs office of export has been informed in accordance with Article 796 that the goods declared have not left the customs territory of the Community.

In so far as the re-export of the goods entails the lodging of a declaration, (2) above shall apply *mutatis mutandis*.

Where Community goods have been placed under the customs warehousing procedure within the meaning of Article 98 (1) (b) of the Code, invalidation of the declaration of entry for that procedure may be requested and effected provided that the measures provided for in the relevant legislation in the event of failure to comply with the treatment or use prescribed have been taken.

If, on the expiry of the period laid down for the goods to remain under the customs warehousing procedure, no application has been made for their assignment to a treatment or use provided for in the relevant legislation, the customs authorities shall take the measures provided for in that legislation.

Textual Amendments

- F4** Inserted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)
- F26** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)
- F27** Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F4}Article 252

Where the customs authorities sell Community goods in accordance with point (b) of Article 75 of the code, this shall be done in accordance with the procedures in force in the Member States.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F4** Inserted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

TITLE IX

SIMPLIFIED PROCEDURES

[^{F4}CHAPTER 1

General provisions]

Article 253

1 The procedure for incomplete declarations shall allow the customs authorities to accept, in a duly justified case, a declaration which does not contain all the particulars required, or which is not accompanied by all documents necessary for the customs procedure in question.

2 The simplified declaration procedure shall enable goods to be entered for the customs procedure in question on presentation of a simplified declaration with subsequent presentation of a supplementary declaration which may be of a general, periodic or [^{X5}recapitulative]nature, as appropriate.

3 The local clearance procedure shall enable the entry of goods for the customs procedure in question to be carried out at the premises of the person concerned or at other places designated or approved by the customs authorities.

Editorial Information

- X5** Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\).](#)

[^{F4}Article 253a

Where a simplified procedure is applied using data-processing systems to produce customs declarations or using a data-processing technique, the provisions referred to in Articles 199 (2) and (3), 222, 223 and 224 shall apply *mutatis mutandis*.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

CHAPTER 2

Declarations for release for free circulation

Section 1

Incomplete declarations

Article 254

[^{F8}Declarations for release for free circulation which the customs authorities may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 14, 21 (nationality), 31, 37, 40 and 54 of the single administrative document and:]

- a description of the goods in terms that are sufficiently precise to enable the customs authorities to determine immediately and unambiguously the combined nomenclature heading or subheading concerned,
- where the goods are liable to ad valorem duties, their value for customs purposes, or, where it appears that the declarant is not in a position to declare this value, a provisional indication of value which is considered acceptable by the customs authorities, due account being taken in particular of the information available to the declarant,
- any further particulars considered necessary by the customs authorities in order to identify the goods, implement the provisions governing their release for free circulation and determine the amount of any security required before the goods may be released.

Textual Amendments

- F8** Substituted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 255

1 Declarations for release for free circulation which the customs authorities may accept at the declarant's request without their being accompanied by certain of the necessary supporting documents shall be accompanied at least by those documents which must be produced before the goods declared can be released for free circulation.

2 By way of derogation from paragraph 1, a declaration not accompanied by one or more of the documents required before the goods can be released for free circulation may be accepted once it is established to the satisfaction of the customs authorities that:

- a the document concerned exists and is valid;
- b it could not be annexed to the declaration for reasons beyond the declarant's control;
- c any delay in accepting the declaration would prevent the release of the goods for free circulation or make them liable to a higher rate of duty.

Data relating to missing documents shall in all cases be indicated in the declaration.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 256

1 The period allowed by the customs authorities to the declarant for the communication of particulars or production of documents missing at the time when the declaration was accepted may not exceed one month from the date of such acceptance.

[^{F14}In the case of a document required for the application of a reduced or zero rate of import duty, where the customs authorities have good reason to believe that the goods covered by the incomplete declaration may qualify for such reduced or zero rate of duty, a period longer than that provided for in the first subparagraph may, at the declarant's request, be granted for the production of the document, if justified in the circumstances. That period may not exceed four months from the date of acceptance of the declaration. It cannot be extended.]

Where the missing particulars to be communicated or documents to be supplied concern customs value, the customs authorities may, where this proves absolutely necessary, set a longer time limit or extend the period previously set. The total period allowed shall take account of the prescribed periods in force.

[^{F272} Where a reduced or zero rate of import duty is applicable to goods released for free circulation within tariff quotas or, provided that the levying of normal import duties is not re-introduced, within tariff ceilings or other preferential tariff measures, the benefit of the tariff quota or preferential tariff measure shall only be granted after presentation to the customs authorities of the document on which the granting of the reduced or zero rate is conditional. The document must in any case be presented:

- before the tariff quota has been exhausted, or
- in other cases, before the date on which a Community measure re-introduces the levying of normal import duties.]

3 Subject to paragraphs 1 and 2, the document on whose presentation the granting of the reduced or zero rate of import duty is conditional may be produced after the expiry date of the period for which the reduced or zero rate was set, provided the declaration in respect of the goods in question was accepted before that date.

Textual Amendments

- F14** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).
- F27** Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

Article 257

1 The customs authorities' acceptance of an incomplete declaration shall not prevent or delay the release of the goods thus declared, unless other grounds exist for so doing. Without prejudice to the provisions of Article 248, release shall take place in accordance with the conditions laid down in paragraphs 2 to 5 below.

2 Where the late production of particulars or of a supporting document missing at the time when a declaration is accepted cannot affect the amount of duties to which the goods covered by the said declaration are liable, the customs authorities shall immediately enter in the accounts the sum payable, calculated in the usual manner.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

3 Where, pursuant to Article 254, a declaration contains a provisional indication of value, the customs authorities shall:

- enter immediately in the accounts the amount of duties determined on the basis of this indication,
- require, if necessary, the lodging of a security adequate to cover the difference between that amount and the amount to which the goods may ultimately be liable.

4 Where, in circumstances other than those referred to in paragraph 3, the late production of particulars or of a supporting document missing at the time when a declaration is accepted may affect the amount of duties to which the goods covered by the said declaration are liable:

- a if late production of any missing particulars or document may lead to the application of duty at a reduced rate, the customs authorities shall:
 - immediately enter in the accounts the import duties payable at the reduced rate,
 - require the lodging of a security covering the difference between that sum and the sum which would be payable were the import duties on the goods in question calculated at the normal rate;
- b if the late production of any missing particulars or document may lead to admission of the goods with total relief from duties, the customs authorities shall require the lodging of a security covering the amount which would be payable were the duties charged at the normal rate.

5 Without prejudice to any subsequent changes which may arise, particularly as a result of the final determination of the customs value, the declarant shall have the option, instead of lodging a security, of requesting the immediate entry in the accounts:

- where the second indent of paragraph 3 or the second indent of paragraph 4 (a) applies, of the amount of duties to which the goods may ultimately be liable, or
- where paragraph 4 (b) applies, of the amount of duties calculated at the normal rate.

Article 258

If, at the expiry of the period referred to in Article 256, the declarant has not supplied the details necessary for the final determination of the customs value of the goods, or has failed to provide the missing particulars or documents, the customs authorities shall immediately enter in the accounts as duties to which the goods in question are subject the amount of the security provided in accordance with the provisions of the second indent of Article 257 (3), the second indent of Article 257 (4) (a) or Article 257 (4) (b).

Article 259

An incomplete declaration accepted under the conditions set out in Articles 254 to 257 may be either completed by the declarant or, by agreement with the customs authorities, replaced by another declaration which complies with the conditions laid down in Article 62 of the Code.

In both cases, the operative date for the fixing of any duties and the application of other provisions governing the release of goods for free circulation shall be the date of acceptance of the incomplete declaration.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Section 2

Simplified declaration procedure

Article 260

1 The declarant shall, upon written request containing all the necessary information, be authorized in accordance with the conditions and in the manner laid down in Articles 261 and 262, to make the declaration for release for free circulation in a simplified form when goods are presented to customs.

2 Such simplified declaration may be in the form

- either of an incomplete declaration on a Single Administrative Document, or
- of an administrative or commercial document, accompanied by a request for release for free circulation.

It shall contain at least the particulars necessary for identification of the goods.

3 Where circumstances permit, the customs authorities may allow the request for release for free circulation referred to in the second indent of paragraph 2 to be replaced by a general request in respect of release operations to take place over a given period. A reference to the authorization granted in response to such general request shall be entered on the commercial or administrative document presented pursuant to paragraph 1.

4 The simplified declaration shall be accompanied by all documents the production of which may be required to secure the release of the goods for free circulation. Article 255 (2) shall apply.

5 This Article shall be without prejudice to Article 278.

Article 261

1 The authorization referred to in Article 260 shall be granted to the declarant on condition that it is possible to guarantee an effective check on compliance with import prohibitions or restrictions or other provisions governing release for free circulation.

2 Such authorization shall in principle be refused where the person who has made the request:

- has committed a serious infringement or repeated infringements of customs rules,
- declares goods for release for free circulation only occasionally.

It may be refused where the person in question is acting on behalf of another person who declares goods for release for free circulation only occasionally.

3 Without prejudice to Article 9 of the Code, the authorization may be revoked where the cases referred to in paragraph 2 arise.

Article 262

1 The authorization referred to in Article 260 shall:

- designate the customs office(s) competent to accept simplified declarations,
- specify the form and content of the simplified declarations,
- specify the goods to which it applies and the particulars which must appear on the simplified declaration for the purposes of identifying the goods,
- make reference to the security to be provided by the person concerned to cover any customs debt which may arise.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

It shall also specify the form and content of the supplementary declarations, and shall set the time limits within which they must be lodged with the customs authority designated for this purpose.

2 The customs authorities may waive the presentation of the supplementary declaration where the simplified declaration concerns goods the value of which is below the statistical threshold laid down by the Community provisions in force and the simplified declaration already contains all the information needed for release for free circulation.

Section 3

Local clearance procedure

Article 263

Authorization to use the local clearance procedure shall be granted in accordance with the conditions and in the manner laid down in Articles 264 to 266 to any person wishing to have goods released for free circulation at his premises or at the other places referred to in Article 253 and who submits to the customs authorities a written request to this end containing all the particulars necessary for the grant of the authorization:

- in respect of goods subject either to the Community or common transit procedure and for which the person referred to above is authorized to use the simplified procedures to be carried out at the office of destination in accordance with [^{F23}Articles 406, 407 and 408],
- in respect of goods previously placed under a customs procedure with economic impact, without prejudice to Article 278,
- in respect of goods which, after having been presented to customs pursuant to Article 40 of the Code, are consigned to those premises or places in accordance with a transit procedure other than that referred to in the first indent,
- in respect of goods which are brought into the customs territory of the Community with an exemption from the requirement that they be presented to customs, pursuant to Article 41 (b) of the Code.

Textual Amendments

F23 Substituted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 264

- 1 The authorization referred to in Article 263 shall be granted provided that:
 - the applicant's records enable the customs authorities to carry out effective checks, in particular retrospective checks,
 - it is possible to guarantee an effective check on compliance with [^{X3}import prohibitions] or restrictions or any other provisions governing release for free circulation.
- 2 Authorization shall in principle be refused where the applicant:
 - has committed a serious infringement or repeated infringements of customs rules,
 - declares goods for release for free circulation only occasionally.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Editorial Information

- X3** Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 265

1 Without prejudice to Article 9 of the Code, the customs authorities may refrain from revoking the authorization when:

- the holder fulfils his obligations within any time limit set by them, or
- the failure to fulfil an obligation is without any real consequence for the correct operation of the procedure.

2 An authorization shall in principle be revoked where the case referred to in the first indent of Article 264 (2) arises.

3 An authorization may be revoked where the case referred to in the second indent of Article 264 (2) arises.

Article 266

[^{F28}1 To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the holder of the authorization referred to in Article 263 shall:

- a in the cases referred to in the first and third indents of Article 263;
 - (i) where the goods are released for free circulation upon their arrival at the place designated for that purpose:
 - duly notify the customs authorities of such arrival in the form and the manner specified by them, for the purpose of obtaining release of the goods, and
 - enter the goods in his records;
 - (ii) where release for free circulation is preceded by temporary storage of the goods within the meaning of Article 50 of the Code at the same place, before expiry of the time-limit set under Article 49 of the Code:
 - duly notify the customs authorities, in the form and the manner specified by them, of his desire to have the goods released for free circulation, for the purpose of obtaining release of the goods, and
 - enter the goods in his records;
- b in the cases referred to in the second indent of Article 263:
 - duly notify the customs authorities, in the form and the manner specified by them, of his desire to have the goods released for free circulation, for the purpose of obtaining release of the goods, and
 - enter the goods in his records.

The notification referred to in the first indent shall not be required where the goods to be released for free circulation have already been placed under the customs warehousing procedure in a type D warehouse;

- c in the cases referred to in the fourth indent of Article 263, upon arrival of the goods at the place designated for that purpose:
 - enter the goods in his records;

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- d make available to the customs authorities, from the time of the entry in the records referred to in points (a), (b) and (c), all documents, the production of which is required for the application of the provisions governing release for free circulation.]

2 On condition that checks on the proper conduct of operations are not thereby affected, the customs authorities may:

- [^{F28}a permit the notification referred to in points (a) and (b) of paragraph 1 to be effected as soon as the arrival of the goods becomes imminent;]
- b in certain special circumstances, where the nature of the goods in question and the rapid turnover so warrant, exempt the holder of the authorization from the requirement to notify the competent customs office of each arrival of goods, provided that he supplies the said office with all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise.

In this case, entry of the goods in the records of the person concerned shall be equivalent to release.

[^{F28}3 The entry in the records referred to in points (a), (b) and (c) of paragraph 1 may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars necessary for identification of the goods.]

Textual Amendments

F28 Inserted by [Commission Regulation \(EC\) No 2193/94 of 8 September 1994 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 267

The authorization referred to in Article 263 shall lay down the specific rules for the operation of the procedure and in particular shall stipulate:

- the goods to which it applies,
- the form of the obligations referred to in Article 266 and the reference to the guarantee to be provided by the person concerned,
- the time of release of the goods,
- the time limit within which the supplementary declaration must be lodged with the competent customs office designated for that purpose,
- the conditions under which goods are to be covered by general, periodic or recapitulative declarations, as appropriate.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

CHAPTER 3

Declarations for a customs procedure with economic impact

Section 1

Entry for a customs procedure with economic impact

Subsection 1

Entry for the customs warehousing procedure

A.

Incomplete declarations

Article 268

1 Declarations for the customs warehousing procedure which the customs office of entry may accept at the declarant's request without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars necessary for identification of the goods to which the declaration relates, including their quantity.

2 Articles 255, 256 and 259 shall apply *mutatis mutandis*.

3 This Article shall not apply to declarations for the procedure for the Community agricultural products referred to in [F25 Article 524].

Textual Amendments

F25 Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

B.

Simplified declaration procedure

Article 269

1 The declarant shall, upon request, be authorized, in accordance with the conditions and in the manner laid down in Article 270, to make the declaration of entry for the procedure in a simplified form when goods are presented to customs.

Such simplified declaration may be in the form:

- either of an incomplete declaration of the type referred to in Article 268, or
- of an administrative or commercial document, accompanied by a request for entry for the procedure;

It shall contain the particulars referred to in Article 268 (1).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 Where this procedure is applied in a type D warehouse the simplified declaration shall also include the nature of the goods concerned, in sufficient detail to permit their immediate and unambiguous classification, and their customs value.

[^{F43} The procedure referred to in paragraph 1 shall not apply to Type F warehouses nor to the entry for the procedure of the Community agricultural products referred to in [^{F25} Article 524] in any type of warehouse.

[^{F84} The procedure referred to in the second indent of paragraph 1 shall apply to Type B warehouses except that it shall not be possible to use a commercial document. Where the administrative document does not contain all the particulars shown in Annex 37, Title I(B), these should be supplied on the accompanying application.]]

Textual Amendments

- F4** Inserted by [Commission Regulation \(EC\) No 3665/93 of 21 December 1993 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)
- F8** Substituted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)
- F25** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 270

1 The application referred to in Article 269 (1) shall be made in writing and contain all the particulars necessary for the grant of the authorization.

Where circumstances permit, the application referred to in Article 269 (1) may be replaced by a general request in respect of operations to take place over a given period.

In this case the application shall be made under the conditions laid down in [^{F25} Articles 497, 498 and 499] and shall be submitted with the application to operate the customs warehouse or as a modification to the initial authorization, to the customs authority which issued the authorization for the procedure.

2 The authorization referred to in Article 269 (1) shall be granted to the person concerned provided that the proper conduct of operations is not thereby affected.

3 Such authorization shall in principle be refused where:

- the guarantees necessary for the proper conduct of operations are not given,
- the person concerned enters goods for the procedure only occasionally,
- the person concerned has committed a serious infringement or repeated infringements of customs rules.

4 Without prejudice to Article 9 of the Code, the authorization may be revoked where the cases referred to in paragraph 3 arise.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F25** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 271

The authorization referred to in Article 269 (1) shall lay down the specific rules for the operation of the procedure, including:

- the office(s) of entry for the procedure,
- the form and content of the simplified declarations.

A supplementary declaration need not be provided.

C.

Local clearance procedure

Article 272

1 Authorization to use the local clearance procedure shall be granted according to the conditions and in the manner laid down in paragraph 2 and Articles 273 and 274.

[^{F12} The local clearance procedure shall not apply to type B and F warehouses nor to the entry of the Community agricultural products referred to in [^{F25}Article 524] for the procedure in any type of warehouse.

3 Article 270 shall apply *mutatis mutandis*.]

Textual Amendments

- F1** Inserted by Commission Regulation (EC) No 1762/95 of 19 July 1995 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F25** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 273

1 In order to allow the customs authorities to ensure the proper conduct of operations, the holder of by the authorization shall, upon arrival of the goods at the place designated for that purpose:

- a duly notify such arrival to the supervising office in the form and manner specified by it;
- b to make entries in the stock records;
- c keep at the disposal of the supervising office all documents concerning the entry of the goods for the procedure.

The entry in the stock records referred to in (b) shall contain at least some of the particulars used to identify the goods commercially, including their quantity.

2 Article 266 (2) shall apply.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 274

The authorization referred to in Article 272 (1) shall lay down the specific rules for the operation of the procedure and shall specify in particular:

- the goods to which it applies,
- the form of the obligations referred to in Article 273,
- the time of release of the goods.

A supplementary declaration need not be required.

Subsection 2

Entry for the inward processing, processing under customs control or temporary importation procedures

A.

Incomplete declarations

Article 275

[^{F8}1 Declarations of entry for a customs procedure with economic impact other than outward processing or customs warehousing which the customs office of entry for the procedure may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 or without their being accompanied by certain documents referred to in Article 220 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 14, 21 (nationality), 31, 37, 40 and 54 of the single administrative document and, in box 44, a reference to the authorisation, or a reference to the application where Article 508(1) applies.]

2 Articles 255, 256 and 259 shall apply *mutatis mutandis*.

3 In cases of entry for the inward processing procedure, drawback system, Articles 257 and 258 shall also apply *mutatis mutandis*.

Textual Amendments

- F8** Substituted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

B.

Simplified declaration and local clearance procedures

Article 276

The provisions of Articles 260 to 267 and of Article 270 shall apply *mutatis mutandis* to goods declared for the customs procedures with economic impact covered by this subsection.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Subsection 3

Goods declared for the outward processing procedure

Article 277

The provisions of Articles 279 to 289 applying to goods declared for export shall apply *mutatis mutandis* to goods declared for export under the outward processing procedure.

[^{F26}Subsection 4

Common provisions

Article 277a

Where two or more authorisations concerning customs procedures with economic impact are granted to the same person, and one procedure is discharged by the entry for another procedure using the local clearance procedure, a supplementary declaration need not be required.]

Section 2

Discharge of a customs procedure with economic impact

Article 278

1 In cases of discharge of a customs procedure with economic impact other than the outward processing and customs warehousing procedures, the simplified procedures for release for free circulation, export and re-exportation may be applied. In the case of re-exportation, the provisions of Articles 279 to 289 shall apply *mutatis mutandis*.

2 The simplified procedures referred to in Articles 254 to 267 may be applied to release of goods for free circulation under the outward processing procedure.

3 In cases of discharge of the customs warehousing procedure, the simplified procedures for release for free circulation, export or re-export may be applied.

However:

- a for goods entered for the procedure in a type F warehouse no simplified procedure may be authorized;
- b for goods entered for the procedure in a type B warehouse only incomplete declarations and the simplified declaration procedure shall apply;
- c issue of an authorization for a type D warehouse shall entail the automatic application of the local clearance procedure for release for free circulation.

However, in cases where the person concerned wishes to benefit from application of items of charge which cannot be checked without a physical examination of the goods, this procedure may not be applied. In this case, other procedures involving presentation of the goods to customs may be used;

[^{F25}d no simplified procedure shall apply for Community agricultural goods referred to in Article 524 entered for the customs warehousing procedure.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F25** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

CHAPTER 4

Export declarations

Article 279

The formalities to be carried out at the customs office of export as provided for in Article 792 may be simplified in accordance with the provisions of this Chapter.

The provisions of Articles 793 and 796 shall apply to this Chapter.

Section 1

Incomplete declarations

Article 280

[^{F81} Export declarations which the customs office may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 2, 14, 17a, 31, 33, 38, 44 and 54 of the single administrative document and any further information considered necessary in order to identify the goods, to apply the provisions governing their export or to determine the amount of any security required before the goods may be exported.

Where the goods are liable for export duties or subject to any other measures provided for under the common agricultural policy, those export declarations shall contain all the information required for the proper application of such duties or measures.

2 The customs authorities may allow the declarant not to complete boxes 17a and 33 on condition that he declares that export of the goods in question is not subject to prohibitions or restrictions and the customs authorities have no reason for doubt in this respect and that the description of the goods allows the Combined Nomenclature classification to be determined immediately and unambiguously.]

3 Copy No 3 shall include one of the following endorsements in box 44:

- Exportación simplificada
- Forenklet udførsel
- Vereinfachte Ausfuhr
- Απλουστευμένη εξαγωγή
- Simplified exportation
- Exportation simplifiée
- Esportazione semplificata
- Vereenvoudigde uitvoer
- Exportação simplificada
- [^{F10}Υksinkertaistettu vienti —Förenklad export

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- Förenklad export^[F29].]]
- ^[F12]Zjednodušený vývoz
- Lihtsustatud väljavedu
- Vienkāršotā izvešana
- Supaprastintas eksportas
- Egyszerűsített kivitel
- Esportazzjoni simplifikata
- Wywóz uproszczony
- Poenostavljen izvoz
- Zjednodušený vývoz.]

4 Articles 255 to 259 shall apply *mutatis mutandis* to export declarations.

Textual Amendments

- F8** Substituted by Commission Regulation (EC) No 2286/2003 of 18 December 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F10** Inserted by Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (94/C 241/08).
- F12** Inserted by Act concerning the conditions of 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.
- F29** Deleted by Act concerning the conditions of 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.

Article 281

Where Article 789 applies, the supplementary or replacement declaration may be lodged at the customs office responsible for the place where the exporter is established. Where the sub-contractor is established in a Member State other than where the exporter is established, this possibility shall only apply on condition that agreements have been made between the administrations of the Member States concerned.

The incomplete declaration shall include the office where the supplementary declaration will be lodged. The customs office where the incomplete declaration is lodged shall send copy Nos 1 and 2 to the customs office where the supplementary declaration or replacement declaration is lodged.

Section 2

Simplified declaration procedure

Article 282

1 On written request containing all the information required for the authorization to be granted, the declarant shall be authorized, under the conditions and in the manner laid down in

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Articles 261 and 262 applied *mutatis mutandis*, to make the export declaration in a simplified form when goods are presented to customs.

2 Without prejudice to Article 288, the simplified declaration shall take the form of the incomplete Single Administrative Document containing at least the particulars necessary for identification of the goods. Paragraphs 3 and 4 of Article 280 shall apply *mutatis mutandis*.

Section 3

Local clearance procedure

Article 283

On written request, authorization to use the local clearance procedure shall be granted under the conditions and in the manner laid down in Article 284 to any person, hereinafter referred to as an ‘approved exporter’, wishing to carry out export procedures at his premises or at the other places designated or approved by the customs authorities.

Article 284

Articles 264 and 265 shall apply *mutatis mutandis*.

Article 285

1 To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the approved exporter shall, before removal of the goods from the places referred to in Article 283:

- a duly notify the customs authorities of such removal in the form and manner specified by them for the purpose of obtaining release of the goods;
- b enter the said goods in his records. Such entry may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars necessary for identification of the goods;
- c make available to the customs authorities any documents the presentation of which may be required for application of the provisions governing export of the goods.

2 In certain particular circumstances justified by the nature of the goods in question and the rapid turnover of export operations, the customs authorities may exempt the approved exporter from the requirement to notify the competent customs office of each removal of goods, provided that he supplies the said office with all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise.

In this case, entry of the goods in the records of the approved exporter shall be equivalent to release.

Article 286

1 To check that the goods have actually left the customs territory of the Community, Copy No 3 of the Single Administrative Document shall be used as evidence of exit.

The authorization shall stipulate that Copy No 3 of the Single Administrative Document be authenticated in advance.

2 Prior authentication may be effected in one of the following ways:

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- a box A may be stamped in advance with the stamp of the competent customs office, and signed by an official from that office;
- b the approved exporter may stamp the declaration using a special stamp conforming to the model shown in Annex 62.

The imprint of this stamp may be preprinted on the forms where the printing is entrusted to a printer approved for that purpose.

- 3 Before the departure of the goods the approved exporter shall:
 - carry out the procedures referred to in Article 285;
 - indicate on Copy No 3 of the Single Administrative Document the reference to entry in his records and the date on which this was done.
- 4 Box 44 of Copy No 3, completed in accordance with paragraph 2, shall include:
 - the number of the authorization and the name of the issuing customs office;
 - one of the endorsements referred to in Article 280 (3).

Article 287

- 1 The authorization referred to in Article 283 shall lay down the specific rules for the operation of the procedure and in particular shall stipulate:
 - the goods to which it applies,
 - the form of the obligations referred to in Article 285,
 - the time of release of the goods,
 - the content of Copy No 3 and the means by which it is to be validated,
 - the procedure for presenting the supplementary declaration and the time limit within which it must be lodged.
- 2 The authorization shall include an undertaking by the approved exporter to take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the customs office of export or the imprint of the special stamp.

Section 4

Provisions common to Sections 2 and 3

Article 288

- 1 Instead of the Single Administrative Document, Member States may allow a commercial or administrative document or any other medium to be used where the whole of an export operation is carried out on the territory of a single Member State, or whenever this possibility is provided for by means of agreements concluded between the administrations of the Member States concerned.
- 2 The document or medium referred to in paragraph 1 shall contain at least the particulars necessary for identification of the goods plus one of the endorsements referred to in Article 280 (3) and it shall be accompanied by a request for export.

Where circumstances so permit, the customs authorities may allow this request to be replaced by a global request covering export operations to be carried out over a given period. A reference to the authorization shall be made on the document or medium in question.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

3 The commercial or administrative document shall be evidence of exit from the customs territory of the Community in the same way as Copy No 3 of the Single Administrative Document. Where other media are used, the arrangements for the exit endorsement shall be defined, where appropriate, in the agreement concluded between the administrations of the Member States concerned.

Article 289

Where the whole of an export operation takes place on the territory of a single Member State, that Member State may, in addition to the procedures referred to in Sections 2 and 3 and while ensuring compliance with Community policies, provide for other simplifications.

PART II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE I

RELEASE FOR FREE CIRCULATION

CHAPTER 1

General provisions

Article 290

1 Where Community goods are exported under an ATA carnet in conformity with Article 797, those goods may be released for free circulation on the basis of the ATA carnet.

2 In this case, the office where the goods are released for free circulation shall carry out the following formalities:

- a verify the information given in boxes A to G of the reimportation voucher;
- b complete the counterfoil and box H of the reimportation sheet;
- c retain the reimportation voucher.

3 Where the formalities discharging a temporary export operation in respect of Community goods are carried out a customs office other than the office where the goods enter the customs territory of the Community, conveyance of the goods from that office to the office where the said formalities are carried out shall require no formality.

f³⁰ Article 290a

Examination of bananas falling within CN code 0803 00 19 for the purposes of checking the net mass on importation shall involve a minimum of 10 % of declarations per year and per customs office.

Examination of bananas shall be carried out at the time of release for free circulation, in accordance with the rules laid down in Annex 38b.]

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

F30 Inserted by [Commission Regulation \(EC\) No 89/97 of 20 January 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F3}CHAPTER 2

End-use

Article 291

1 This chapter applies where it is provided that goods released for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of their end-use are subject to end-use customs supervision.

2 For the purposes of this chapter:

- a 'single authorisation' means: an authorisation involving different customs administrations;
- b 'accounts' means: the holder's commercial, tax or other accounting material, or such data held on their behalf;
- c 'records' means: the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control operations.

Article 292

1 The granting of a favourable tariff treatment in accordance with Article 21 of the Code shall, where it is provided that goods are subject to end-use customs supervisions, be subject to a written authorisation.

Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use and the provisions in force require that the goods remain under customs supervision in accordance with Article 82 of the Code, a written authorisation for the purposes of end-use customs supervisions shall be necessary.

2 Applications shall be made in writing using the model set out in Annex 67. The customs authorities may permit renewal or modification to be applied for by simple written request.

3 In particular circumstances the customs authorities may allow the declaration for free circulation in writing or by means of a data-processing technique using the normal procedure to constitute an application for authorisation, provided that:

- [^{X1}the application only involves one customs administration,]
- the applicant wholly assigns the goods to the prescribed end-use, and
- the proper conduct of operations is safeguarded.

4 Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, in cases where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 218, that the application be accompanied by a document made out by the declarant containing

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

at least the following information, unless such information is deemed unnecessary or is entered on the customs declaration:

- a name and address of the applicant, the declarant and the operator;
- b nature of the end-use;
- c technical description of the goods, products resulting from their end-use and means of identifying them;
- d estimated rate of yield or method by which that rate is to be determined;
- e estimated period for assigning the goods to their end-use;
- f the place where the goods are put to the end-use.

5 Where a single authorisation is applied for, the prior agreement of the authorities shall be necessary according to the following procedure.

The application shall be submitted to the customs authorities designated for the place

- where the applicant's main accounts are kept facilitating audit-based controls, and where at least part of the operations to be covered by the authorisation are carried out; or
- [^{F8}otherwise, where the applicant's main accounts are held facilitating audit-based controls of the arrangements.]

These customs authorities shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within the above period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

The customs authorities issuing the authorisation shall send a copy to all customs authorities concerned.

6 Where the criteria and conditions for the granting of a single authorisation are generally agreed on between two or more customs administrations, the said administrations may also agree to replace prior consultation by simple notification. Such notification shall always be sufficient where a single authorisation is renewed or revoked.

[^{F317} The applicant shall be informed of the decision to issue an authorisation, or of the reasons why the application was rejected, within thirty days of the date on which the application was lodged or of the date on which any outstanding or additional information requested was received by the customs authorities.

That period shall not apply in the case of a single authorisation unless it is issued under paragraph 6.]

Editorial Information

- X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\).](#)

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F8** Substituted by Commission Regulation (EC) No 2286/2003 of 18 December 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F31** Inserted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

Article 293

1 An authorisation using the model set out in Annex 67 shall be granted to persons established in the customs territory of the Community, provided that the following conditions are met:

- a the activities envisaged are consistent with the prescribed end-use and with the provisions for the transfer of goods in accordance with Article 296 and the proper conduct of operations is ensured;
- b the applicant offers every guarantee necessary for the proper conduct of operations to be carried out and will undertake the obligations:
 - to whole or partly assign the goods to the prescribed end-use or to transfer them and to provide evidence of their assignment or transfer in accordance with the provisions in force,
 - not to take actions incompatible with the intended purpose of the prescribed end-use,
 - to notify all factors which may affect the authorisation to the competent customs authorities;
- c efficient customs supervision is ensured and the administrative arrangements to be taken by the customs authorities are not disproportionate to the economic needs involved;
- d adequate records are kept and retained;
- e security is provided where the customs authorities consider this necessary.

2 For an application under Article 292(3), the authorisation shall be granted to persons established in the customs territory of the Community by acceptance of the customs declaration, under the other conditions set out in paragraph 1.

3 The authorisation shall include the following items, unless such information is deemed unnecessary:

- a identification of the authorisation holder;
- b where necessary Combined Nomenclature or TARIC code, type and description of the goods and of the end-use operations and provisions concerning rates of yield;
- [^{F2}c means and methods of identification and of customs supervision, including arrangements for:
 - common storage, for which Article 534(2) and (3) shall apply *mutatis mutandis*,
 - mixed storage of products subject to end-use supervision falling within Chapters 27 and 29 of the Combined Nomenclature or of such products with crude petroleum oils falling within CN code 2709 00;]
- d the period within which the goods have to be assigned to the prescribed end-use;
- e the customs offices where the goods are declared for free circulation and the offices to supervise the arrangements;

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- f the places where the goods have to be assigned to the prescribed end-use;
- g the security to be provided, where appropriate;
- h the period of validity of the authorisation;
- i where applicable, the possibility of transfer of the goods in accordance with Article 296(1);
- j where applicable, the simplified arrangements for the transfer of goods under Article 296(2), second subparagraph, and (3);
- k where applicable, simplified procedures authorised in accordance with Article 76 of the Code;
- l methods of communication.

[^{F31}Where the goods referred to in the second indent of point (c) of the first subparagraph do not share the same eight-digit CN code, the same commercial quality and the same technical and physical characteristics, mixed storage may be allowed only where the whole mixture is to undergo one of the treatments referred to in Additional Notes 4 and 5 to Chapter 27 of the Combined Nomenclature.]

4 Without prejudice to Article 294 the authorisation shall take effect on the date of issue or at any later date given in the authorisation.

[^{F31}The period of validity shall not exceed three years from the date on which the authorisation takes effect, except where there are duly substantiated good reasons.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)
- F31** Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 294

1 The customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect on the date the application was submitted.

2 If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3 In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- a the application is not related to attempted deception or to obvious negligence;
- b the applicant's accounts confirm that all the requirements of the arrangements can be regarded as having been met and, where appropriate, in order to avoid substitution the goods can be identified for the period involved, and such accounts allow the arrangements to be verified;

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- c all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

Article 295

The expiry of an authorisation shall not affect goods which were in free circulation by virtue of that authorisation before it expired.

Article 296

1 The transfer of goods between different places designated in the same authorisation may be undertaken without any customs formalities.

2 Where a transfer of goods is carried out between two authorisation holders established in different Member States and the customs authorities concerned have not agreed simplified procedures in accordance with paragraph 3, the T5 control copy provided for in Annex 63 shall be used in accordance with the following procedure:

- a the transferor shall complete the T5 control copy in triplicate (one original and two copies)^[F2;]^[F18]The copies shall be numbered in an appropriate manner;]
- b the T5 control copy shall include:
- in box A ('Office of departure'), the address of the competent customs office specified in the transferor's authorisation,
 - in box 2, the name or trading name, full address and authorisation number of the transferor,
 - in box 8, the name or trading name, full address and authorisation number of the transferee,
 - in the box 'Important note' and in box B the text shall be crossed out,
 - in boxes 31 and 33, respectively, the description of the goods as at the [^{X1}time of transfer], including the number of items, and the relevant CN code,
 - in box 38, the net mass of the goods,
 - in box 103, the net quantity of the goods in words
 - in box 104, a tick in the box 'Other (specify)', and in block capitals one of the following:
 - DESTINO ESPECIAL: MERCANCÍAS RESPECTO DE LAS CUALES, LAS OBLIGACIONES SE CEDEN AL CESIONARIO (REGLAMENTO (CEE) N° 2454/93, ARTÍCULO 296)
 - SÆRLIGT ANVENDELSESFORMÅL: VARER, FOR HVILKE FORPLIGTELSENE OVERDRAGES TIL ERHVERVEREN (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 296)
 - BESONDERE VERWENDUNG: WAREN MIT DENEN DIE PFLICHTEN AUF DEN ÜBERNEHMER ÜBERTRAGEN WERDEN (ARTIKEL 296 DER VERORDNUNG (EWG) Nr. 2454/93)
 - ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΓΜΑΤΑ ΓΙΑ ΤΑ ΟΠΟΙΑ ΟΙ ΥΠΟΧΡΕΩΣΕΙΣ ΕΚΧΩΡΟΥΝΤΑΙ ΣΤΟΝ ΕΚΔΟΧΕΑ (ΑΡΘΡΟ 296 ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 2454/93)
 - END-USE: GOODS FOR WHICH THE OBLIGATIONS ARE TRANSFERRED TO THE TRANSFEREE (REGULATION (EEC) No 2454/93, ARTICLE 296)
 - DESTINATION PARTICULIÈRE: MARCHANDISES POUR LESQUELLES LES OBLIGATIONS SONT TRANSFÉRÉES AU

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- CESSIONNAIRE [RÈGLEMENT (CEE) N° 2454/93, ARTICLE 296]
- DESTINAZIONE PARTICOLARE: MERCI PER LE QUALI GLI OBBLIGHI SONO TRASFERITI AL CESSIONARIO (REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 296)
- BIJZONDERE BESTEMMING: GOEDEREN WAARVOOR DE VERPLICHTINGEN AAN DE OVERNEMER WORDEN OVERGEDRAGEN (VERORDENING (EEG) Nr. 2454/93, ARTIKEL 296)
- DESTINO ESPECIAL: MERCADORIAS RELATIVAMENTE ÀS QUAIS AS OBRIGAÇÕES SÃO TRANSFERIDAS PARA O CESSIONÁRIO [REGULAMENTO (CEE) N° 2454/93, ARTIGO 296°]
- TIETTY KÄYTTÖTARKOITUS: TAVARAT, JOIHIN LIITTYVÄT VELVOITTEET SIIRRETÄÄN SIIRRONSAAJALLE (ASETUS (ETY) N:o 2454/93, 296 ARTIKLA)
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR FÖR VILKA SKYLDIGHETERNA ÖVERFÖRS TILL DEN MOTTAGANDE PARTEN (ARTIKEL 296 I FÖRORDNING (EEG) nr 2454/93)
- [F¹²KONEČNÉ POUŽITÍ: ZBOŽÍ, U KTERÉHO PŘECHÁZEJÍ POVINNOSTI NA PŘÍJEMCE (ČLÁNEK 296 NAŘÍZENÍ (EHS) č. 2454/93)
- EESMÄRGIPÄRANE KASUTAMINE: KAUP, MILLE KORRAL KOHUSTUSED LÄHEVAD ÜLE KAUBA SAAJALE (MÄÄRUSE ((EMÜ) NR 2454/93 ARTIKKEL 296)
- IZMANTOŠANAS MĒRĶIS: PREČU SAŅĒMĒJS ATBILDĪGS PAR PREČU IZMANTOŠANU (REGULA (EEK) NR.2454/93, 296.PANTS)
- GALUTINIS VARTOJIMAS: PREKĖS, SU KURIOMIS SUSIJUSIOS PRIEVOLĖS PERDUOTOS JŲ PERĖMĖJUI (REGLAMENTAS (EEB) NR. 2454/93, 296 STRAIPSNIS)
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS: AZ ÁRUKKAL KAPCSOLATOS KÖTELEZETTSÉGEK AZ ÁRUK ÁTVEVŐJÉRE SZÁLLTAK ÁT (A 2454/93/EGK RENDELET 296.CIKKE)
- UŽU AĥĥARI: OĖGETTI LI GĥALIHOM L-OBBLIGI HUMA TRASFERITI LIL MIN ISIR IT-TRASFERIMENT (REGOLAMENT (KEE) 2454/93, ARTIKOLU 296)
- PRZEZNACZENIE SZCZEGÓLNE: TOWARY, W ODNIESIENIU DO KTÓRYCH ZOBOWIĄZANIA SĄ PRZENOSZONE NA OSOBĘ PRZEJMUJĄCĄ (ROZPORZĄDZENIE (EWG) NR 2454/93, ART. 296)
- POSEBEN NAMEN: BLAGO, ZA KATERO SE OBVEZNOSTI PRENESEJO NA PREJEMNIKA (UREDBA (EGS) ŠT. 2454/93, ČLEN 296)
- KONEČNÉ POUŽITIE: TOVAR, S KTORÝM PRECHÁDZAJÚ POVINNOSTI NA PRÍJEMCU (NARIADENIE (EHS) Č. 2454/93, ČLÁNOK 296)]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- in box 106:
 - [^{F2}the taxation elements of the goods, save where that requirement is waived by the customs authorities,]
 - the registered number and date of the declaration for release for free circulation and the name and address of the customs office where the declaration was made;
- c the transferor shall send the complete set of T5 control copies to the transferee;
- d the transferee shall attach the original of the commercial document showing the date of receipt of the goods to the set of T5 control copies and submit all documents to the customs office determined in his authorisation. He shall also immediately notify this customs office of any excess, shortfall, substitution or other irregularity;
- e the customs office specified in the transferee's authorisation shall fill in box J, including the date of receipt by the transferee, in the original T5 after having verified the corresponding commercial documents and date and stamp the original in box J and the two copies in box E. The customs office shall retain the second copy in its records and return the original and the first copy to the transferee;
- f the transferee shall retain the first T5 copy in his records and forward the original to the transferor;
- g the transferor shall retain the original in his records.

The customs authorities concerned may agree simplified procedures in accordance with the provisions for the use of the T5 control copy.

3 Where the customs authorities concerned consider that the proper conduct of operations is safeguarded, they may agree a transfer of goods between two authorisation holders established in two different Member States to be made without using the T5 control copy.

4 Where a transfer is carried out between two authorisation holders established in the same Member States, this shall be done in accordance with national rules.

5 With the receipt of the goods the transferee shall become the holder of obligations under this chapter in respect of the transferred goods.

6 The transferor shall be discharged from his obligations where the following conditions are fulfilled:

- the transferee has received the goods and was informed that the goods for which the obligations are transferred, are subject to end-use customs supervision;
- customs control has been taken over by the transferee's customs authority; unless otherwise provided by the customs authorities, this shall be when the transferee has entered the goods in his records.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

F12 Inserted by Act concerning the conditions of 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.

F18 Deleted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

Article 297

1 In the case of the transfer of materials for the maintenance or repair of aircraft either under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic, an air waybill or equivalent document may be used instead of the T5 control copy.

2 The air waybill or equivalent document shall contain at least the following particulars:

- a the name of the consigning airline;
- b the name of the airport of departure;
- c the name of the receiving airline;
- d the name of the airport of destination;
- e the description of the materials;
- f the number of articles.

The particulars referred to in the first subparagraph may be given in coded form or by reference to an attached document.

3 The air waybill or equivalent document must bear on its face one of the following indications in block capitals:

- DESTINO ESPECIAL
- SÆRLIGT ANVENDELSESFORMÅL
- BESONDERE VERWENDUNG
- ΕΙΔΙΚΟΣ ΠΡΟΟΠΙΣΜΟΣ
- END-USE
- DESTINATION PARTICULIÈRE
- DESTINAZIONE PARTICOLARE
- BIJZONDERE BESTEMMING
- DESTINO ESPECIAL
- TIETTY KÄYTTÖTARKOITUS
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL
- [F12]KONEČNÉ POUŽITÍ
- EESMÄRGIPÄRANE KASUTAMINE
- IZMANTOŠANAS MËRŖIS
- GALUTINIS VARTOJIMAS
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS
- UŽU AĥĥARI
- PRZEZNACZENIE SZCZEGÓLNE
- POSEBEN NAMEN

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

— KONEČNÉ POUŽITIE]

4 The consigning airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of departure, make a further copy available to the competent customs office.

The receiving airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of destination, make a further copy available to the competent customs office.

5 The intact materials and the copies of the air waybill or equivalent document shall be delivered to the receiving airline in the places specified by the customs authorities in the airline's Member State residence. The receiving airline shall enter the materials in its records.

6 The obligations arising under paragraphs 1 to 5 shall pass from the consigning airline to the receiving airline at the time when the intact materials and copies of the air waybill or equivalent document are delivered to the latter.

Textual Amendments

F12 Inserted by [Act concerning the conditions of 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.](#)

Article 298

1 The customs authorities may, subject to conditions they shall lay down, approve the exportation of the goods or destruction of the goods.

2 Where agricultural products are exported, box 44 of the Single Administrative Document or any other document used shall bear one of the following indications in block capitals:

- ARTÍCULO 298, REGLAMENTO (CEE) N° 2454/93, DESTINO ESPECIAL: MERCANCIAS DESTINADAS A LA EXPORTACIÓN — NO SE APLICAN RESTITUCIONES AGRÍCOLAS
- ART. 298 I FORORDNING (EØF) Nr. 2454/93 SÆRLIGT ANVENDELSESFØRMÅL: VARER BESTEMT TIL UDFØRSEL — INGEN RESTITUTION
- ARTIKEL 298 DER VERORDNUNG (EWG) Nr. 2454/93 BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN — ANWENDUNG DER LANDWIRTSCHAFTLICHEN AUSFUHRERSTATTUNGEN AUSGESCHLOSSEN
- ΑΡΘΡΟ 298 ΤΟΥ ΚΑΝ. (CEE) αριθ. 2454/93 ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΡΟΟΡΙΖΟΜΕΝΑ ΓΙΑ ΕΞΑΓΩΓΗ — ΑΠΟΚΛΕΙΟΝΤΑΙ ΟΙ ΓΕΩΡΓΙΚΕΣ ΕΠΙΣΤΡΟΦΕΣ
- ARTICLE 298 REGULATION (EEC) No 2454/93 END-USE: GOODS DESTINED FOR EXPORTATION — AGRICULTURAL REFUNDS NOT APPLICABLE
- ARTICLE 298, RÈGLEMENT (CEE) N° 2454/93 DESTINATION PARTICULIÈRE: MARCHANDISES PRÉVUES POUR L'EXPORTATION — APPLICATION DES RESTITUTIONS AGRICOLES EXCLUE

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- ARTICOLO 298 (CEE) N° 2454/93 DESTINAZIONE PARTICOLARE: MERCI PREVISTE PER L'ESPORTAZIONE — APPLICAZIONE DELLE RESTITUZIONI AGRICOLE ESCLUSA
- ARTIKEL 298, VERORDENING (EEG) Nr. 2454/93 BIJZONDERE BESTEMMING: VOOR UITVOER BESTEMDE GOEDEREN — LANDBOUWRESTITUTIES NIET VAN TOEPASSING
- ARTIGO 298º REG. (CEE) N° 2454/93 DESTINO ESPECIAL: MERCADORIAS DESTINADAS À EXPORTAÇÃO — APLICAÇÃO DE RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA
- 298 ART., AS. 2454/93 TIETTY KÄYTTÖTARKOITUS: VIETÄVIKSI TARKOITETTUJA TAVAROITA — MAATALOUSTUKEA EI SOVELLETA
- ARTIKEL 298 I FÖRORDNING (EEG) nr 2454/93 AVSEENDE ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR AVSEDDA FÖR EXPORT — JORDBRUKSBIDRAG EJ TILLÄMPLIGA
- [F12] ČLÁNEK 298 NAŘÍZENÍ (EHS) č. 2454/93 KONEČNÉ POUŽITÍ: ZBOŽÍ URČENO K VÝVOZU — ZEMĚDĚLSKÉ NÁHRADY NELZE UPLATNIT
- MÄÄRUSE (EMÜ) NR 2454/93 ARTIKKEL 298 “EESMÄRGIPÄRANE KASUTAMINE”: KAUBALE, MIS LÄHEB EKSPORDIKS, PÕLLUMAJANDUSTOETUSI EI RAKENDATA
- REGULAS (EEK) NR. 2454/93, 298.PANTS: IZMANTOŠANAS MĒRĶIS: PRECES PAREDZĒTAS IZVEŠANAI — LAUKSAIMNIECĪBAS KOMPENSĀCIJU NEPIEMĒRO
- REGLAMENTAS (EEB) NR. 2454/93, 298 STRAIPSNIS, GALUTINIS VARTOJIMAS: EKSPORTUOJAMOS PREKĖS — ŽEMĖS ŪKIO GRAŽINAMOSIOS IŠMOKOS NETAIKOMOS
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS A 2454/93/EGK RENDELET 298.CIKKE SZERINT: KIVITELI RENDELTETÉSŰ ÁRUK — MEZŐGAZDASÁGI VISSZATÉRÍTÉS NEM ALKALMAZHATÓ
- ARTIKOLU 298 REGOLAMENT (KEE) 2454/93 UŽU AĥĥARI: OĖĖGETTI DESTINATI ĖĥALL-ESPORTAZZJONI RIFUŽJONIJET AGRIKOLI MHUX APPLIKABBLI
- ARTYKUŁ 298 RÓZPORZĄDZENIA (EWG) NR 2454/93 PRZEZNACZENIE SZCZEGÓLNE: TOWARY PRZEZNACZONE DO WYWOZU — NIE STOSUJE SIĘ DOPLAT ROLNYCH
- ČLEN 298 UREDBE (EGS) ŠT. 2454/93 POSEBEN NAMEN: BLAGO DEKLARIRANO ZA IZVOZ — UPORABA KMETIJSKIH IZVOZNIH NADOMESTIL IZKLUČENA
- ČLÁNOK 298 NARIADENIA (EHS) Č. 2454/93 KONEČNÉ POUŽITIE: TOVAR URČENÝ NA VÝVOZ — POĽNOHOSPODÁRSKE NÁHRADY NEMOŽNO UPLATNIŤ]

3 Where goods are exported, they shall be considered as non-Community goods from the time of acceptance of the export declaration.

4 In the case of destruction Article 182(5) of the Code shall apply.

Textual Amendments

F12 Inserted by [Act concerning the conditions of 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,](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

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.

Article 299

Where the customs authorities agree that the use of the goods otherwise than as provided for in the authorisation is justified, such use, other than export or destruction, shall entail the incurrance of a customs debt. Article 208 of the Code shall apply *mutatis mutandis*.

Article 300

1 The goods referred to in Article 291(1) shall remain under customs supervision and liable to import duties until the are:

- a first assigned to the prescribed end-use;
- b exported, destroyed or used otherwise in accordance with Articles 298 and 299.

However, where the goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of first assignment.

2 Waste and scrap which result from the working or processing of goods and losses due to natural wastage shall be considered as goods having been assigned to the prescribed end-use.

3 For waste and scrap which result from the destruction of goods, customs supervision shall end when they have been assigned a permitted customs-approved treatment or use.]

[^{F27}CHAPTER 3

Management of tariff measures

Section 1

Management of tariff quotas designed to be used following the chronological order of dates of customs declarations

Article 308a

1 Save as otherwise provided, where tariff quotas are opened by a Community provision, those tariff quotas shall be managed in accordance with the chronological order of dates of acceptance of declarations for release for free circulation.

2 Where a declaration for release for free circulation incorporating a valid request by the declarant to benefit from a tariff quota is accepted, the Member State concerned shall draw from the tariff quota, through the Commission, a quantity corresponding to its needs.

3 Member States shall not present any request for drawing until the conditions laid down in Article 256 (2) and (3) are satisfied

4 Subject to paragraph 8, allocations shall be granted by the Commission on the basis of the date of acceptance of the relevant declaration for release for free circulation, and to the extent that the balance of the relevant tariff quota so permits. Priority shall be established in accordance with the chronological order of these dates.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

5 The Member States shall communicate to the Commission all valid requests for drawing without delay. Those communications shall include the date referred to in paragraph 4, and the exact amount applied for on the relevant customs declaration.

6 For the purposes of paragraphs 4 and 5, the Commission shall fix order numbers where none are provided by the Community provision opening the tariff quota.

7 If the quantities requested for drawing from a tariff quota are greater than the balance available, allocation shall be made on a pro rata basis with respect to the requested quantities.

8 For the purposes of this Article, acceptance of a declaration by the customs authorities on 1, 2 or 3 January shall be regarded as acceptance on 3 January. However, if one of those days falls on a Saturday or a Sunday, such acceptance shall be regarded as having taken place on 4 January.

9 Where a new tariff quota is opened, drawings shall not be granted by the Commission before the 11th working day following the date of publication of the provision which created that tariff quota.

10 Member States shall immediately return to the Commission the amount of drawings which they do not use. However, where an erroneous drawing representing a customs debt of ECU 10 or less is discovered after the first month following the end of the period of validity of the tariff quota concerned, Member States needs not make a return.

11 If the customs authorities invalidate a declaration for release for free circulation in respect of goods which are the subject of a request for benefit of a tariff quota, the complete request shall be cancelled in respect of those goods. The Member States concerned shall immediately return to the Commission any quantity drawn, in respect of those goods, from the tariff quota.

12 Details of drawings requested by individual Member States shall be treated by the Commission and other Member States as confidential.

Article 308b

1 The Commission shall make an allocation each working day, except:
— days which are holidays for the Community institutions in Brussels, or
— in exceptional circumstances, any other day, provided that the competent authorities of the Member States have been informed in advance.

2 Subject to Article 308a (8), any allocation shall take into account all unanswered requests which relate to declarations for release for free circulation accepted up to and including the second previous day, and which have been communicated to the Commission.

[^{F14} Article 308c

1 A tariff quota shall be considered as critical as soon as 75 % of the initial volume has been used, or at the discretion of the competent authorities.

2 By way of derogation from paragraph 1, a tariff quota shall be considered from the date of its opening as critical in any of the following cases:

- a it is opened for less than three months;
- b tariff quotas having the same product coverage and origin and an equivalent quota period as the tariff quota in question (equivalent tariff quotas) have not been opened in the previous two years;

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- c an equivalent tariff quota opened in the previous two years had been exhausted on or before the last day of the third month of its quota period or had a higher initial volume than the tariff quota in question.

3 A tariff quota whose sole purpose is the application, under the rules of the WTO, of either a safeguard measure or a retaliatory measure shall be considered as critical as soon as 75 % of the initial volume has been used irrespective of whether or not equivalent tariff quotas were opened in the previous two years.]

Textual Amendments

F14 Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Section 2

[^{F8}Surveillance of goods]

Article 308d

[^{F8}1 Where Community surveillance is to be made, the Member States shall provide surveillance reports to the Commission at least once each month containing details of the quantities of products put into free circulation or exported. As regards imports, and at the Commission's request, Member States shall confine this data to imports with the benefit preferential tariff arrangements.

2 The surveillance reports of the Member States shall indicate the total quantities put into free circulation or exported, as the case may be since the first day of the period concerned.]

3 The Member States shall transmit their monthly surveillance reports to the Commission no later than the 15th day of the month following the end of the period being reported on.

4 The information communicated by individual Member States shall be treated as confidential.]

TITLE II

[^{F23}CUSTOMS STATUS OF GOODS AND TRANSIT]

^{F32}CHAPTER 1

[^{F32}General provisions]

^{F32}Article 309

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Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

F32 Deleted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

^{F32}CHAPTER 2

Scope]

^{F32}Article 310

.....

^{F32}Article 311

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^{F32}Article 312

.....

CHAPTER 3

[^{F33}Customs status of goods]

[^{F24}Section 1

General provisions]

[^{F33}Article 313

1 Subject to Article 180 of the Code and the exceptions listed in paragraph 2 of this Article, all goods in the customs territory of the Community shall be deemed to be Community goods, unless it is established that they do not have Community status.

2 The following shall not be deemed to be Community goods unless it is established in accordance with Articles 314 to 323 that they do have Community status:

[^{F23}a goods brought into the customs territory of the Community in accordance with Article 37 of the Code.

Nevertheless in accordance with Article 38(5) of the Code, goods brought into the customs territory of the Community shall be deemed to be Community goods unless it is established that they do not have Community status:

- where, if carried by air, the goods have been loaded or transhipped at an airport in the Community customs territory, for consignment to another airport in the Community customs territory, provided that they are carried under cover of a single transport document drawn up in a Member State, or
- where, if carried by sea, the goods have been shipped between ports in the Community customs territory by a regular shipping service authorised in accordance with Articles 313a and 313b;]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- [^{F25}b goods in temporary storage or in a free zone of control type I within the meaning of Article 799 or in a free warehouse;
- c goods placed under a suspensive procedure or in a free zone of control type II within the meaning of Article 799.]

[^{F32}

F32]

Textual Amendments

- F25** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).
- F32** Deleted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 313a

[^{F25}1 A regular shipping service means a regular service which carries goods in vessels that ply only between ports situated in the customs territory of the Community and may not come from, go to or call at any points outside this territory or in a free zone of control type I in the meaning of Article 799 of a port in this territory.]

2 The customs authorities may require proof that the provisions on authorized shipping services have been observed.

Where the customs authorities establish that the provisions on authorized shipping services have not been observed, they shall immediately inform all the customs authorities concerned.

Textual Amendments

- F25** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 313b

[^{F23}1 Where a shipping company defining its service, makes an application, the customs authorities of a Member State in whose territory that company is established may, with the agreement of the other Member States concerned, authorise the establishment of a regular shipping service.

2 The application shall contain the following details:

- a the ports concerned,
- b the names of the vessels assigned to the regular service, and
- c any further information required by the customs authorities, in particular the shipping service's timetable.]

3 Authorisation shall be granted only to shipping companies which:

- [^{F23}a are established in the Community and whose records will be available to the competent customs authorities;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- b have not committed any serious or repeated offences in connection with the operation of a regular shipping service;]
- c are able to satisfy the customs authorities that they operate a regular shipping service as defined in Article 313a(1); and
- d undertake that:
 - ^[F25] on the routes for which authorisation is requested, no calls will be made at any port in a third country or at any free zone of control type I in the meaning of Article 799 in a port in the customs territory of the Community, and that no transshipments will be made on the high seas, and that,]
 - the authorisation certificate will be carried on board the vessel and presented on request to the competent customs authorities.

4 When they receive an application for authorisation, the customs authorities of the Member State to whom the application has been made (the authorising authorities) shall notify the customs authorities of the other Member States in whose territories the intended ports of call of the regular shipping service are situated (the corresponding authorities).

The corresponding authorities shall acknowledge receipt of the application.

Within 60 days of receipt of such notification, the corresponding authorities shall signify their agreement or refusal. Where a Member State refuses an application, it shall state the reasons. Where no reply is received, the authorising authority shall issue an authorisation which shall be accepted by the other Member States concerned.

The authorising authorities shall issue an authorisation certificate, in one or more copies as required and conforming to the model set out in Annex 42 A, and shall inform the corresponding authorities of the other Member States concerned. Each authorisation certificate shall bear a serial number by which it can be identified. All copies of each certificate shall bear the same number.

5 Once a regular shipping service has been authorised, the shipping company concerned shall be required to use it. The shipping company shall communicate any withdrawal or change in the characteristics of the authorised service to the authorising authorities.

6 Where an authorisation is withdrawn, or a regular shipping service ceases operations, the authorising authorities shall notify the corresponding authorities of the Member States concerned. The authorising authorities shall also notify the corresponding authorities of any changes to a regular shipping service^[F32], using the procedure provided for in paragraph 4].^[F5] If the details required in paragraph 2(a) change, the procedure provided for in paragraph 4 shall apply.]

^[F257] When a vessel of the type referred to in Article 313a(1) is forced by circumstances beyond its control to tranship at sea or temporarily put into a third-country port or a free zone of control type I in the meaning of Article 799 of a port in the customs territory of the Community, the shipping company shall immediately inform the customs authorities of the subsequent ports of call along the vessel's scheduled route.]

Textual Amendments

- F5** Inserted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- F25** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F32** Deleted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 314

1 Where goods are not deemed to be Community goods within the meaning of Article 313, their Community status may not be established [^{F23}in accordance with Article 314c(1)] unless:

- a they have been brought from another Member State without crossing the territory of a third country on the way; or
- b they have been brought from another Member State through the territory of a third country, and carried under cover of a single transport document issued in a Member State; or
- c they have been transhipped in a third country on a means of transport other than that onto which they were initially loaded and a new transport document has been issued, provided that the new document is accompanied by a copy of the original document covering carriage from the Member State of departure to the Member State of destination. In line with the requirements of administrative cooperation between Member States, the customs authorities at the customs office of destination shall carry out post-clearance checks to determine the accuracy of the information entered in the copy of the original transport document.

^{F32}2

3 The documents or rules referred to [^{F23}in Article 314c(1)] shall not be used in respect of goods for which the export formalities have been completed or which have been placed under the inward processing procedure (drawback system).]

^{F32}4

Textual Amendments

- F32** Deleted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

[^{F5}Article 314a

The customs administrations of the Member States shall assist one another in checking the authenticity and accuracy of the documents and verifying that the procedures used in accordance with the provisions of this Title to prove the Community status of goods have been correctly applied.

Textual Amendments

- F5** Inserted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Section 2

Proof of Community status

Article 314b

For the purposes of this Section, ‘competent office’ means the customs authorities responsible for certifying the Community status of goods.

Article 314c

1 Without prejudice to goods placed under the internal Community transit procedure, proof that the goods have Community status may be established solely by one of the following means:

- a by one of the documents provided for in Articles 315 to 317b;
- b in accordance with the rules laid down in Articles 319 to 323;
- c by the accompanying document referred to in Commission Regulation (EEC) No 2719/92⁽⁶⁾;
- d by the document provided for in Article 325;
- e by the label provided for in Article 462a(2);
- f by the document provided for in [F2Article 812] certifying the Community status of the goods; or
- g by the T5 control copy described in Article 843.

2 Where the documents or rules referred to in paragraph 1 are used for Community goods with packaging not having Community status, the document certifying the Community status of the goods shall bear one of the following endorsements:

- [X6envases N
- N-emballager
- N-Umschließungen
- Συσκευασία N
- N packaging
- emballages N
- imballaggi N
- N-verpakkingen
- embalagens N
- N-pakkaus
- N förpackning[F29.]
- [F12obal N
- N-pakendamine
- N iepakojums
- N pakuotė
- N csomagolás
- ippakkjar N
- opakowania N
- N embalaza
- N - obal.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

3 Subject to the conditions for issuing the documents being met, the documents referred to in Articles 315 to 323 may be issued retroactively. Where this is the case, they shall bear one of the following phrases in red:

- [^{X6}Expedido a posteriori,
- Udstedt efterfølgende,
- Nachträglich ausgestellt,
- Εκδοθέν εκ των υστέρων,
- Issued retroactively,
- Délivré a posteriori,
- Rilasciato a posteriori,
- Achteraf afgegeven,
- Emitido a posteriori,
- Annettu jälkikäteen,
- Utfärdat i efterhand^[F11],]]
- [^{F12}Vystaveno dodatečně,
- Vālja antud tagasiulatuvalt,
- Izsniegts retrospektīvi,
- Retrospektyvūs isdavimas,
- Kiadva visszamenőleges hatállyal,
- Mahrug retrospekttivament,
- Wystawione retrospektywnie,
- Izdano naknadno,
- [^{F13}Vyhotovené dodatočne.]]

Editorial Information

- X6** Substituted by Corrigendum to Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Official Journal of the European Communities L 330 of 27 December 2000).

Textual Amendments

- F2** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).
- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F29** Deleted by Act concerning the conditions of 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,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

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.

Subsection 1

T2L document]

[^{F23} Article 315

1 Proof of the Community status of goods shall be furnished by the production of a T2L document. That document shall be drawn up in accordance with paragraphs 3 to 5.

2 Proof of the Community status of goods consigned to or from a part of the customs territory of the Community, where Directive 77/388/EEC does not apply, shall be furnished by the production of a T2LF document.

Paragraphs 3 to 5 of this Article and Articles 316 to 324f shall apply *mutatis mutandis* to the T2LF document.

3 The T2L document shall be made out on a form corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 31 and 32.

Where necessary, the said form may be supplemented by one or more continuation sheets corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 33 and 34.

Where Member States do not authorise the use of continuation sheets when a computerised system is used to produce declarations, the form shall be supplemented by one or more forms corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 31 and 32.

4 The person concerned shall enter 'T2L' in the right-hand subdivision of box 1 of the form and 'T2Lbis' in the right-hand subdivision of box 1 of any continuation sheets used.

5 Loading lists drawn up in accordance with the specimen in Annex 45 and made out in accordance with Annex 44a may be used instead of continuation sheets as the descriptive part of a T2L document.]

[^{F5} Article 315a

The customs authorities may authorise any person fulfilling the conditions of Article 373 to use as loading lists lists which do not comply with all the requirements of Annexes 44a and 45.

Article 385(1), second subparagraph, (2) and (3) shall apply *mutatis mutandis*.]

[^{F23} Article 316

1 Subject to the provisions of Article 324f, a T2L document shall be drawn up in a single original.

2 At the request of the person concerned, T2L documents and, where necessary, any continuation sheets or loading lists used, shall be endorsed by the competent office. Such endorsements shall comprise the following, which should, as far as possible, appear in box 'C. Office of departure':

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- a in the case of T2L documents, the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration, where this is required;
- b in the case of continuation sheets or loading lists, the number appearing on the T2L document, which shall be entered by means of a stamp including the name of the competent office, or by hand; where it is entered by hand, it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned.]

[^{F5}Subsection 2

Commercial documents]

Article 317

[^{F33}1 Proof of the Community status of goods shall be furnished, in accordance with the conditions set out below, by the production of the invoice or transport document relating to the goods.]

[^{F23}2 The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor, or of the person concerned where this is not the consignor, the number and kind, marks and reference numbers of the packages, a description of the goods, the gross mass in kilograms and, where necessary, the container numbers.

The person concerned shall mark the said document clearly with the 'T2L' symbol, accompanied by his handwritten signature.

3 At the request of the person concerned, the invoice or transport document duly completed and signed by him shall be endorsed by the competent office. The endorsement shall include the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration where such a declaration is required.

4 If the total value of the Community goods covered by the invoice or transport document, completed and signed in accordance with paragraph 2 of this Article or Article 224, does not exceed EUR 10 000, the person concerned shall not be required to submit that document for endorsement by the competent office.

In that case, the invoice or transport document shall include, in addition to the information set out in paragraph 2, the particulars of the competent office.]

5 This Article shall apply only where the invoice or transport document relates exclusively to Community goods.

[^{F33} Article 317a

1 Proof of the Community status of goods shall be furnished, in accordance with the conditions set out below, by the production of the shipping company's manifest relating to the goods.

2 The manifest shall include at least the following information:

- a the name and full address of the shipping company;
- b the name of the vessel;
- c the place and date of loading;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

d the place of unloading.

The manifest shall further include, for each consignment:

- a the reference for the bill of lading or other commercial document;
- b the number, description, marks and reference numbers of the packages;
- [^{F23}c the normal trade description of the goods including sufficient detail to permit their identification;]
- d the gross mass in kilograms;
- e the container identification numbers, where applicable; and
- [^{F23}f the following entries for the status of the goods:
 - the letter ‘C’ (equivalent to ‘T2L’) for goods whose Community status can be demonstrated,
 - the letter ‘F’ (equivalent to ‘T2LF’) for goods whose Community status can be demonstrated, consigned to or originating in a part of the Community customs territory where the provisions of Directive 77/388/EEC do not apply,
 - the letter ‘N’ for all other goods.]

[^{F23} At the request of the shipping company, the manifest it has duly completed and signed shall be endorsed by the competent office. The endorsement shall include the name and stamp of the competent office, the signature of an official at that office and the date of endorsement.]]

[^{F5}Article 317b

Where the simplified Community transit procedures provided for [^{F2}in Articles 445 and 448] are used, proof of Community status shall be provided by entering the letter ‘C’ (equivalent to ‘T2L’) alongside the relevant items on the manifest.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

[^{F32}Article 318

Textual Amendments

- F32** Deleted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

[^{F5}Subsection 3

Other proof specific to certain operations]

Article 319

1 Where goods are transported under cover of a TIR carnet or an ATA carnet, the declarant may, with a view to proving the Community status of the goods [^{F32} and subject to Article 314 (2)], clearly enter the symbol 'T2L' in the space reserved for the description of goods, together with his signature, on all the relevant vouchers of the carnet used before presenting it to the office of departure for authentication. On all the vouchers where it has been entered, the symbol 'T2L' shall be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.

2 Where the TIR carnet or the ATA carnet covers both Community goods and non-Community goods, those two categories of goods shall be shown separately, and the symbol 'T2L' shall be entered in such a way that it clearly relates only to the Community goods.

Textual Amendments

F32 Deleted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 320

If it is necessary to establish the Community status of motorized road vehicles registered in a Member State, such vehicles shall be considered to have Community status:

- (a) where they are accompanied by their registration plates and documents and the registration particulars shown on the said plates and documents unambiguously establish their Community status;
- (b) [^{F23}in other cases, in accordance with Articles 315 to 319 and 321, 322 and 323.]

Article 321

If it is necessary to establish the Community status of goods wagons belonging to a railway company of a Member State, such wagons shall be considered to have Community status:

- (a) where the code number and ownership mark (distinguishing letters) displayed on them unambiguously establish their Community status;
- (b) in other cases, on presentation of one of the documents referred to in [^{F23}Articles 315 to 317b].

Article 322

1 If it is necessary to establish the Community status of packaging used for the transport of goods in intra-Community trade which can be identified as belonging to a person established in a Member State; the packaging shall be considered to have Community status:

- a where they are declared as Community goods and there is no doubt as to the veracity of the declaration;
- b in other cases, in accordance with Articles 315 to 322.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 The facility provided for in paragraph 1 shall be granted for receptacles, packings, pallets and other similar equipment, excluding containers^{F34} within the meaning of Article 670].

Textual Amendments

F34 Deleted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 323

If it is necessary to establish the Community status of goods in passenger-accompanied baggage the goods, provided that they are not intended for commercial use, shall be considered to have Community status:

- (a) where they are declared as Community goods and there is no doubt as to the truthfulness of the declaration;
- (b) in other cases, in accordance with Articles 315 to 322.

^{F32}*Article 323a*

Textual Amendments

F32 Deleted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

^{F32}*Article 324*

Textual Amendments

F32 Deleted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

[^{F5}Subsection 4

Proof of Community status of goods provided by an authorised consignor

Article 324a

1 The customs authorities of each Member State may authorise any person, hereinafter referred to as the ‘authorised consignor’, who satisfies the requirements of Article 373 and proposes to establish the Community status of goods by means of a T2L document in accordance with Article 315, or by means of one of the documents stipulated in Articles 317 to 317b, hereinafter referred to as ‘commercial documents’, to use such documents without having to present them for endorsement to the competent office.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 The provisions of Articles 374 to 378 shall apply, *mutatis mutandis*, to the authorisation referred to in paragraph 1.

Article 324b

The authorisation shall specify, in particular:

- (a) the office assigned responsibility for pre-authenticating the forms used for drawing up the documents concerned, for the purposes of Article 324c(1)(a);
- (b) the manner in which the authorised consignor shall establish that the forms have been properly used;
- (c) the excluded categories or movements of goods;
- (d) the period within which and the manner in which the authorised consignor shall notify the competent office in order to enable it to carry out any necessary controls before departure of the goods.

Article 324c

1 The authorisation shall stipulate that the front of the commercial documents concerned or box 'C. Office of departure' on the front of the forms used for the purposes of compiling T2L document and, where appropriate, the continuation sheets, must be:

- a stamped in advance with the stamp of the office referred to in Article 324b(a) and signed by an official of that office; or
- b stamped by the authorised consignor with a special metal stamp approved by the customs authorities and corresponding to the specimen in Annex 62. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose.

The provisions of Article 401 shall apply *mutatis mutandis*.

2 Not later than on consignment of the goods, the authorised consignor shall complete and sign the form. He shall also enter in box 'D. Control by office of departure' of the T2L document, or in a clearly identifiable space on the commercial document used, the name of the competent office, the date of completion of the document, and one of the following endorsements:

- Expedidor autorizado
- Godkendt afsender
- Zugelassener Versender
- Εγκριμένος αποστολέας
- Authorised consignor
- Expéditeur agréé
- Speditore autorizzato
- Toegelaten afzender
- Expedidor autorizado
- Hyväksytty lähettäjä
- Godkänd avsändare^[F29].
- ^[F12]Schválený odesílatel
- Volitatud kaubasaatja
- Atzītais nosūtītājs
- Įgaliotas siuntėjas

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Engedélyezett feladó
- Awtorizzat li jibghat
- Upoważniony nadawca
- Pooblaščeni pošiljatelj
- Schválený odosielateľ.]

Textual Amendments

- F12** Inserted by Act concerning the conditions of 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.
- F29** Deleted by Act concerning the conditions of 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.

Article 324d

1 The authorised consignor may be authorised not to sign T2L documents or commercial documents used bearing the special stamp referred to in Annex 62 which are drawn up by an electronic or automatic data processing system. Such authorisation shall be subject to the condition that the authorised consignor has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all T2L documents or commercial documents issued bearing the special stamp.

2 T2L documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised consignor's signature one of the following endorsements:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature
- Dispensa dalla firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura
- Vapautettu allekirjoituksesta
- Befriad från underskrift^[F29].]
- ^[F12]Podpis se nevyžaduje
- Allkirjanõudest loobutud
- Derīgs bez paraksta
- Leista nepasirašyti
- Aláírás alól mentesítve
- Firma mhux meħtieġa
- Zwolniony ze składania podpisu
- Opustitev podpisa
- ^[F13]Oslobodenie od podpisu.]]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F29** Deleted by Act concerning the conditions of 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.

Article 324e

1 The customs authorities of the Member States may authorise shipping companies not to draw up the manifest serving to demonstrate the Community status of goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination.

2 The authorisation referred to in paragraph 1 shall be granted only to international shipping companies which:

- a fulfil the conditions of Article 373; by way of derogation from Article 373(1)(a) shipping companies need not be established in the Community if they have a regional office there, and
- b use electronic data interchange systems to transmit information between the ports of departure and destination in the Community, and
- c operate a significant number of voyages between the Member States on recognised routes.

3 On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

If no objection is received within 60 days of the date of notification, the customs authorities shall authorise use of the simplified procedure described in paragraph 4.

This authorisation shall be valid in the Member States concerned and shall apply only to transit operations between the ports to which it refers.

4 The simplification shall be operated as follows:

- a the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
- b the shipping company shall enter in the manifest the information indicated in Article 317a(2);
- c on request, a printout of the manifest transmitted by electronic data exchange system shall be presented to the customs authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at its port of destination;
- d a printout of the data exchange manifest shall be presented to the customs authorities at the port of destination.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

5 [F²Article 448(5)] shall apply *mutatis mutandis*.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\)](#).

Article 324f

The authorised consignor shall make a copy of each T2L document or each commercial document issued under this subsection. The customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least two years.]

[F²³Subsection 5]

[F²⁴Specific provisions concerning products of sea-fishing and other products taken from the sea by boats

Article 325

- 1 [F²³For the purposes of this subsection]:
- a *Community fishing vessel* means a vessel which is listed and registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board;
 - b *Community factory ship* means a vessel which is listed or registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board.
- 2 A T2M form, made out in accordance with Articles 327 to 337, shall be produced to prove the Community status:
- a of the products of sea-fishing caught by a Community fishing vessel, in waters other than the territorial waters of a country or territory outside the customs territory of the Community;
 - and
 - b of the goods obtained from such products on board that vessel or a Community factory ship, in the production of which other products having Community status may have been used,

which may be in packaging having Community status and are to be brought into the customs territory of the Community in the circumstances set out in Article 326.

3 Proof of the Community status of the sea-fishing products and other products taken or caught in waters other than the territorial waters of a country or territory outside the customs territory of the Community by vessels flying the flag of a Member State and listed or registered in a part of a Member State's territory forming part of the customs territory of the Community, or of such products taken or caught in territorial waters within the customs territory of the Community

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

by vessels of a non-member country, must be provided by means of the logbook or any other means which establishes the said status.

Article 326

1 A T2M form shall be presented in respect of the products and goods referred to in Article 325 (2) which are transported directly to the customs territory of the Community:

- a by the Community fishing vessel which caught the products and, where applicable, processed them; or
- b by another Community fishing vessel or by the Community factory slip which processed the products following their transshipment from the vessel referred to in point (a); or
- c by any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a) and (b), without any further changes being made; or
- d by a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Community where the products or goods were landed from the vessels referred to in points (a), (b) and (c).

Thereafter the T2M form may no longer be used as proof of the Community status of the products or goods to which it refers.

2 The customs authorities which are responsible for the port where products and/or goods are landed from a vessel referred to in point (a) of paragraph 1 may waive the application of paragraph 1 where there is no doubt about the origin of those products and/or goods, or where the attestation referred to in Article 8 (1) of Council Regulation (EEC) No 2847/93⁽⁶⁾ is applicable.]

Article 327

1 The form for the T2M document shall conform to the specimen shown in Annex 43.

2 The original shall be printed on paper without mechanical pulp, dressed for writing purposes and weighing at least 55 g/m². It shall have a green guilloche pattern background printed on both sides so as to reveal any falsification by mechanical or chemical means.

3 The T2M forms shall measure 210 × 297 mm, a tolerance of between – 5 and + 8 mm being allowed in the length.

4 The form shall be printed in an official Community language specified by the competent authorities of the Member State to which the vessel belongs.

5 The T2M forms shall be bound in booklets of 10, with one detachable original and one non-detachable carbon copy of each form. Page 2 of the cover of the booklet shall contain the notes shown in Annex 44.

6 Each T2M form shall bear an individual serial number. This number shall be the same for both original and copy.

7 Member States may themselves print the T2M forms and assemble them in booklets, or entrust the work to printers approved by them. In the latter case, reference to the approval must appear on page 1 of the cover of each booklet and on the original of each form. Page 1 and the original of each form must also bear the name and address of the printer or a mark by which he can be identified.

8 The T2M forms shall be completed in one of the official Community languages either in typescript or legibly by hand; if the latter, in ink and in printed characters. No erasures or alterations may be made. Corrections shall be made by crossing out the wrong words and adding

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

any necessary particulars. Any such corrections must be initialled by the person who signed the declaration containing them.

f²⁴ Article 328

The booklet of T2M forms shall be issued at the request of the appropriate person by the Community customs office responsible for supervising the base port of the Community fishing vessel for which the booklet is intended.

The booklet shall be issued only when the person concerned has completed boxes 1 and 2 in the language of the form, and has completed and signed the declaration in box 3 of all the originals and copies of the forms contained in the booklet. When issuing the booklet, the customs office shall complete box B of all the originals and copies of the forms in the booklet.

The booklet shall be valid for two years from the date of issue shown on page 2 of its cover. In addition, the validity of the forms shall be guaranteed by the presence in box A of each original and copy of a stamp applied by the authority responsible for registering the Community fishing vessel for which the booklet is issued.

Article 329

The master of the Community fishing vessel shall complete box 4 and, if the catch has been processed on board, box 6, and shall complete and sign the declaration in box 9 of the original and copy of one of the forms in the booklet whenever he:

- (a) tranships products to one of the vessels referred to in point (b) of Article 326 (1) which processes those products;
- (b) tranships products or goods to any other vessel which will not process them but take them directly either to a port in the customs territory of the Community or to another port for subsequent consignment to that territory;
- (c) without prejudice to Article 326 (2), lands products or goods in a port in the customs territory of the Community;
- (d) lands products or goods in a port outside the customs territory of the Community for subsequent consignment to that territory.

Any processing of such products shall be recorded in the vessel's logbook.

Article 330

The master of a vessel referred to in point (b) of Article 326 (1) shall complete box 6 and complete and sign the declaration in box 11 of the original of the T2M form whenever he lands goods either in a port in the customs territory of the Community or in a port outside the said territory for subsequent consignment to that territory, or whenever he tranships goods onto another vessel for that purpose.

Processing of products transhipped to the vessel shall be recorded in its logbook.

Article 331

When the products or goods referred to in point (a) or point (b) of Article 329 are transhipped for the first time, box 10 of the original and the copy of a T2M form shall be completed; if a further transshipment, of the type referred to in Article 330, takes place, box 12 of the original of that T2M form shall also be completed. The transshipment declaration shall be signed by both the masters concerned and the original of the T2M

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

form shall be given to the master of the vessel to which the products or goods are transhipped. Any transhipment operation shall be recorded in the logbooks of both the vessels involved.

Article 332

1 Where products or goods covered by a T2M form go to a country or territory not forming part of the customs territory of the Community, the said form shall be valid only if the certification in box 13 of the form has been completed and endorsed by the customs authorities of that country or territory.

2 Where some of the products or goods do not come to the customs territory of the Community, the name, kind, gross mass and treatment or use assigned to those consignments shall be entered in the 'Remarks' box of the T2M form.

Article 333

1 Where products or goods covered by a T2M form go to country or territory not forming part of the customs territory of the Community for subsequent despatch in split consignments to that territory, the person concerned or his representative shall:

- a enter in the 'Remarks' box of the initial T2M form the number of kind of packages, the gross mass, the treatment or use to which the consignment has been assigned and the number of the 'Extract' referred to in point (b);
- b make out a T2M 'Extract', using for this purpose an original form taken from a booklet of T2M forms issued in accordance with the provisions of Article 328.

Each 'Extract', and its copy which shall remain in the T2M booklet, shall include a reference to the initial T2M form referred to in point (a) and shall be clearly marked with one of the following words:

- Extracto,
- Udskrift,
- Auszug,
- Απόσπασμα,
- Extract,
- Extrait,
- Estratto,
- Uittreksel,
- Extracto,
- Ote,
- Utdrag^[F11],
- ^[F12]Výpis,
- Vāļjavõte,
- Izraksts,
- Išrašas,
- Kivonat,
- Estratt,
- Wyciąg,
- Izpisek,
- Výpis.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

The T2M ‘Extract’ accompanying the split consignment to the customs territory of the Community shall state in boxes 4, 5, 6, 7 and 8 the name, kind, CN code and quantity of products or goods making up that consignment. In addition, the certification in box 13 shall be completed and endorsed by the customs authorities of the country or territory where the products or goods remained while in transit.

2 When all the products and goods covered by the initial T2M form referred to in point (a) of paragraph 1 have been sent to the customs territory of the Community, the certification in box 13 of the form shall be completed and endorsed by the authorities referred to in that paragraph. The form shall then be sent to the customs office referred to in Article 328.

3 Where some of the products or goods do not come to the customs territory of the Community, the name, kind, gross mass and treatment or use assigned to the products or goods shall be entered in the ‘Remarks’ box of the initial T2M form.

Textual Amendments

- F11** Substituted by [Act concerning the conditions of 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.](#)
- F12** Inserted by [Act concerning the conditions of 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.](#)

Article 334

All T2M forms, whether initial or ‘Extract’, shall be presented at the customs office where the products or goods to which they refer are brought into the customs territory of the Community. However, where the products or goods are brought in under a transit procedure commencing outside that territory, the forms shall be presented at the customs office of destination for that procedure.

The authorities of the office may request a translation of the form. In addition, with a view to checking the accuracy of the particulars given in the T2M form, they may require the production of all relevant documents, including the vessels' papers where necessary. The office shall complete box C of each T2M form, a copy of which shall be sent to the customs office referred to in Article 328.

Article 335

By way of derogation from Articles 332, 333 and 334, where products or goods covered by a T2M form go to a third country that is a contracting party to the Convention on a common transit procedure, for reconsignment in full or split consignments to the customs territory of the Community under ‘T2’ procedure, the particulars of the said procedure shall be entered in the ‘Remarks’ box of the T2M form.

When all the products and/or goods covered by this T2M form have been sent to the customs territory of the Community, the certification in box 13 of the form shall be completed and endorsed by the customs authorities. A completed copy of the form, shall be sent to the customs office referred to in Article 328.

The provisions of Article 332 (2) shall apply as appropriate.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 336

The booklet containing the T2M forms shall be produced whenever the customs authorities so require.

When a vessel for which a booklet of T2M forms as referred to in Article 327 has been issued ceases to satisfy the conditions laid down, before all the forms have been used, or when all the forms in the booklet have been used or its period of validity has expired, the booklet shall be returned immediately to the customs office of issue.]

F32 Article 337

Textual Amendments

F32 Deleted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

F35 Article 338

Textual Amendments

F35 Deleted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

F35 Article 339

Textual Amendments

F35 Deleted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

F35 Article 340

Textual Amendments

F35 Deleted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

F33 Inserted by [Commission Regulation \(EC\) No 75/98 of 12 January 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F23}CHAPTER 4

Community transit

Section 1

General provisions

Article 340a

The provisions of this Chapter shall apply to external and internal Community transit, except if provided otherwise.

The goods involving higher risk of fraud are listed in Annex 44c. When a provision of the present Regulation refers to that Annex, any measure related to goods in that Annex shall apply only when the quantity of those goods exceeds the corresponding minimum. Annex 44c shall be reviewed at least once a year.

Article 340b

For the purposes of this Chapter, the following definitions shall apply:

1. 'office of departure': means the customs office where declarations placing goods under the Community transit procedure are accepted;
2. 'office of transit' means
 - (a) the customs office at the point of exit from the customs territory of the Community when the consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country, or
 - (b) the customs office at the point of entry into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation;
3. 'office of destination': means the customs office where goods placed under the Community transit procedure must be presented in order to end the procedure;
4. 'office of guarantee': means the office where the customs authorities of each Member State decide that guarantees furnished by a guarantor shall be lodged;
5. 'EFTA countries': means all EFTA countries and any other country that has acceded to the Convention of 20 May 1987 on a common transit procedure⁽⁷⁾.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 340c

1 Community goods shall be placed under the internal Community transit procedure if they are consigned:

- a from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC apply, to a part of the customs territory of the Community where those provisions do not apply; or
- b from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do apply; or
- c from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do not apply either.

2 Without prejudice to paragraph 3, Community goods which are consigned from one point in the customs territory of the Community to another through the territory of one or more EFTA countries pursuant to the Convention on a common transit procedure, shall be placed under the internal Community transit procedure.

Goods covered by the first subparagraph which are carried entirely by sea or air shall not be required to be placed under the internal Community transit procedure.

3 Where Community goods are exported [^{X6}to an EFTA country or where they are exported and transit the territory of one or more EFTA countries] and the provisions of the Convention on a common transit procedure apply, they shall be placed under the external Community transit procedure under the following conditions:

- a if they have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy; or
- b if they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the common agricultural policy; or
- c if they are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the Community; or
- d if in the form of compensating products or goods in the unaltered state, they have undergone customs formalities on export to third countries in order to discharge the inward processing procedure, drawback system, with a view to obtaining repayment or remission of customs duty.

Editorial Information

- X6** Substituted by [Corrigendum to Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 330 of 27 December 2000\).](#)

Article 340d

Goods to which the Community transit procedure applies may be carried between two points in the Community customs territory via the territory of a third country other than an EFTA country provided that they are carried through that third country under cover of a single transport document drawn up in a Member State. Where this is so, the effect of the transit procedure shall be suspended in the territory of the third country.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 340e

1 The Community transit procedure shall be compulsory in respect of goods carried by air only if they are loaded or reloaded at an airport in the Community.

2 Without prejudice to Article 91(1) of the Code, use of the Community transit procedure shall be compulsory for goods carried by sea if they are carried by a regular shipping service authorised in accordance with Articles 313a and 313b.

Article 341

The provisions of Chapters 1 and 2 of Title VII of the Code and the provisions of this Title shall apply *mutatis mutandis* to other charges within the meaning of Article 91(1) (a) of the Code.

Article 342

1 The guarantee furnished by the principal shall be valid throughout the Community.

2 Where the guarantee is furnished by a guarantor, the guarantor shall indicate an address for service or appoint an agent in each Member State.

3 A guarantee needs to be furnished for Community transit operations carried out by the railway companies of the Member States under a procedure other than the simplified procedure referred to in Article 372(1)(g)(i).

Article 343

Each Member State shall provide the Commission with a list, in the agreed format, of the customs offices competent to handle Community transit operations, indicating their respective identification numbers and duties and stating the days and hours when they are open. Any changes to this information shall be communicated to the Commission.

The Commission shall communicate this information to the other Member States.

Article 344

The characteristics of the forms other than the Single Administrative Document used in the Community transit system shall be set out in Annex 44b.

Section 2

Procedure

Subsection 1

Individual guarantee

Article 345

[^{F21} The individual guarantee shall cover the full amount of customs debt liable to be incurred, calculated on the basis of the highest rates applicable to goods of the same kind in the Member State of departure. For the purposes of that calculation, Community goods carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

However, the rates to take into consideration for the calculation of the individual guarantee cannot be less than a minimal rate, when such a rate is mentioned in the fifth column of Annex 44c.

2 Individual guarantees in the form of a cash deposit shall be lodged at the office of departure. They shall be repaid when the procedure has been discharged.

3 An individual guarantee furnished by a guarantor may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as principal.

The guarantor shall be liable for up to EUR 7 000 per voucher.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 346

1 An individual guarantee furnished by a guarantor shall correspond to the specimen in Annex 49.

Where the office of departure is not the office of guarantee, the latter shall keep a copy of the instrument by which it has accepted the guarantor's undertaking. The principal shall present the original at the office of departure, where it shall be retained. Where necessary this office may request a translation into the official language, or one of the official languages, of the Member State concerned.

[^{F26}^{X7}However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, the original of the guarantee instrument shall be retained at the office of departure.]]

2 Where required by national law, regulation or administrative provision, or by common practice, each Member State may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking shown in the specimen.

Editorial Information

- X7** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 141 of 28 May 2001\).](#)

Textual Amendments

- F26** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 347

1 In the case referred in Article 345(3), the individual guarantee shall correspond to the specimen in Annex 50.

Article 346(2) shall apply *mutatis mutandis*.

2 The individual guarantee voucher shall be drawn up on a form corresponding to the specimen in Annex 54. The guarantor shall indicate on the voucher the last date on which it may be used, which may not be later than one year from the date of issue.

3 The guarantor may issue individual guarantee vouchers which are not valid for a Community transit operation involving goods listed in Annex 44c.

To do so, the guarantor shall endorse each individual guarantee voucher diagonally with one of the following phrases:

- Validez limitada
- Begrænset gyldighed
- Beschränkte Geltung
- Περιορισμένη ισχύς
- Limited validity
- Validité limitée
- Validità limitata
- Beperkte geldigheid
- Validade limitada
- Voimassa rajoitetusti
- Begränsad giltighet^[F29].
- ^[F12]Omezená platnost
- Piiratud kehtivus
- Ierobežots derīgums
- Galiojimas apribotas
- Korlátozott érvényű
- Validità limitata
- Ograniczona ważność
- Omejena veljavnost
- Obmedzená platnosť.]

^{[F26]3a} Where the office of guarantee exchanges guarantee data with the offices of departure using information technology and computer networks, the guarantor shall furnish this office with any required details about the individual guarantee vouchers that he has issued according to the modalities decided by the customs authorities.]

4 The principal shall deliver to the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount referred to in Article 345(1). The vouchers shall be retained by the office of departure.

Textual Amendments

F12 Inserted by [Act concerning the conditions of 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.](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- F26** Inserted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F29** Deleted by Act concerning the conditions of 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.

Article 348

1 The office of guarantee shall revoke its decision accepting the guarantor's undertaking if the conditions laid down at the time of issue are no longer fulfilled.

Equally, the guarantor may cancel his undertaking at any time.

2 The revocation or cancellation shall become effective on the 16th day following the date on which the guarantor or the office of guarantee, as appropriate, is notified.

From the date on which the revocation or cancellation becomes effective, no individual guarantee vouchers issued earlier may be used for placing goods under the Community transit procedure.

3 The Member State responsible for the relevant office of guarantee shall notify the Commission forthwith of any revocation or cancellation and the date on which it becomes effective. The Commission shall notify the other Member States thereof.

Subsection 2

Means of transport and declarations

Article 349

1 Each transit declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of this Article, the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- a a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- b a set of coupled railway carriages or wagons;
- c boats constituting a single chain;
- d containers loaded on a single means of transport within the meaning of this Article.

2 A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

Article 350

Loading lists drawn up in accordance with Annex 44a and corresponding to the specimen in Annex 45 may be used instead of the continuation sheets as the descriptive part of transit declarations, of which they shall form an integral part.

Article 351

In the case of consignments comprising both goods which must be placed under the external Community transit procedure and goods which must be placed under the

*Status: Point in time view as at 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

internal Community transit procedure, the transit declaration bearing the ‘T’ symbol shall be supplemented by:

- (a) continuation sheets bearing the ‘T1bis’, ‘T2bis’ or ‘T2Fbis’ symbol, as appropriate, or
- (b) loading lists bearing the ‘T1’, ‘T2’ or ‘T2F’ symbol, as appropriate.

Article 352

Where the ‘T1’, ‘T2’ or ‘T2F’ symbols have been omitted from the right-hand subdivision of box 1 of the transit declaration or where, in the case of consignments containing both goods placed under the internal Community transit procedure and goods placed under the external Community transit procedure, the provisions of Article 351 have not been complied with, the goods shall be deemed to have been placed under the external Community transit procedure.

However, for the purposes of charging export duty or implementing any of the common commercial policy export measures, such goods shall be deemed to be moving under the internal Community transit procedure.

F³⁶ Article 353

1 Transit declarations shall comply with the structure and particulars set out in Annex 37a, and shall be lodged at the office of departure using a data-processing technique.

2 The customs authorities shall accept a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31 and in accordance with the procedure defined by the customs authorities in agreement with each other in the following cases:

- a the customs authorities’ computerised transit system is not functioning,
- b the principal’s application is not functioning.

3 The use of a written transit declaration under paragraph 2(b) shall be subject to the approval of the customs authorities.

4 Where the goods are transported by travellers who have no direct access to the customs’ computerised system and so have no means of lodging the transit declaration using a data processing technique at the office of departure, the customs authorities shall authorise the traveller to use a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31.

In this case the customs authorities shall ensure that the transit data is exchanged between customs authorities using information technology and computer networks.]

Textual Amendments

F36 Substituted by [Council Regulation \(EC\) No 837/2005 of 23 May 2005 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

F³⁷ Article 354

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Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F37** Deleted by Council Regulation (EC) No 837/2005 of 23 May 2005 amending Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Subsection 3

Formalities at the office of departure

Article 355

- 1 Goods placed under the Community transit procedure shall be carried to the office of destination along an economically justified route.
- 2 Without prejudice to Article 387, for goods on the list in Annex 44c, or when the customs authorities or the principal consider it necessary, the office of departure shall prescribe an itinerary and enter in box 44 of the transit declaration at least the Member States to be transited, taking into account any details communicated by the principal.

Article 356

- 1 The office of departure shall set a time limit within which the goods must be presented at the office of destination, taking into account the itinerary, any current transport or other legislation and, where appropriate, the details communicated by the principal.
- 2 The time limit prescribed by the office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a Community transit operation and shall not be altered by those authorities.
- 3 Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

Article 357

- 1 Without prejudice to paragraph 4, goods to be placed under the Community transit procedure shall not be released unless they are sealed.
- 2 The following shall be sealed:
 - a the space containing the goods, where the means of transport has been approved under other rules or recognised by the office of departure as suitable for sealing;
 - b each individual package, in other cases.Seals must have the characteristics set out in Annex 46a.
- 3 Means of transport may be recognised as suitable for sealing on condition that:
 - a seals can be simply and effectively affixed to them;
 - b they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking the seals;
 - c they contain no concealed spaces where goods may be hidden;

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

d the spaces reserved for the load are readily accessible for inspection by the customs authorities.

Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Community is a party shall be regarded as suitable for sealing.

4 The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the transit declaration or in the supplementary documents make them readily identifiable.

A goods description shall be deemed to permit identification of the goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

Where the office of departure grants a waiver from sealing, it shall enter one of the following endorsements in the transit declaration, opposite the heading 'seals affixed' of box 'D. Control by office of departure':

- Dispensa
- Fritaget
- Befreiung
- Απαλλαγή
- Waiver
- Dispense
- Dispensa
- Vrijstelling
- Dispensa
- Vapautettu
- Befrielse^{F29}.]
- [^{F12}Osvobození
- Loobumine
- Derīgs bez zīmoga
- Leista neplombuoti
- Mentesség
- Tnehhija
- Zwolnienie
- Opustitev
- [^{F13}Oslobodenie.]]

Textual Amendments

- F12** Inserted by [Act concerning the conditions of 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](#).
- F13** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).
- F29** Deleted by [Act concerning the conditions of 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,](#)

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

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.

Article 358

1 Where a transit declaration is processed at an office of departure by a computer system, copies No 4 and No 5 of the declaration shall be replaced by a transit accompanying document corresponding to the specimen and notes in Annex 45a.

[^{F14}2 Where appropriate, the transit accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45b. This list shall form an integral part of the transit accompanying document.]

3 In the circumstances referred to in paragraph 1 the office of departure shall retain the declaration and authorise release of the goods by issuing the transit accompanying document to the principal.

4 Where authorised, the transit accompanying document may be printed out from the principal's computer system.

5 Where the provisions of this Title refer to copies of the declaration accompanying a consignment, these provisions shall apply, *mutatis mutandis*, to the transit accompanying document.

Textual Amendments

F14 Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Subsection 4

Formalities en route

Article 359

1 Goods placed under the Community transit procedure shall be carried under cover of copies No 4 and No 5 of the transit declaration returned to the principal by the office of departure.

The consignment and copies No 4 and No 5 of the transit declaration shall be presented at each office of transit.

[^{F25}2 The carrier shall present a transit advice note made out on a form corresponding to the specimen in Annex 46 to each office of transit, where the note shall be kept. However, when the transit data is exchanged between the office of departure and the office of transit using information technology and computer networks the transit advice note shall not be presented.]

[^{F23} Where goods are carried via an office of transit other than that mentioned in Copies No 4 and No 5 of the transit declaration, the office of transit used shall send the transit advice note without delay to the office of transit initially specified, or notify the passage to the office of departure in the cases and according to the procedure mutually agreed by the customs authorities.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F2** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).
- F25** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 360

1 The carrier shall be required to make the necessary entries in copies No 4 and 5 of the transit declaration and present them with the consignment to the customs authorities of the Member State in whose territory the means of transport is located:

- a if the prescribed itinerary is changed and the provisions of Article 355(2) apply;
- b if seals are broken in the course of a transport operation for reasons beyond the carrier's control;
- c if goods are transferred to another means of transport; any such transfer must be made under the supervision of the customs authorities which may, however, authorise transfers to be made without their supervision;
- d in the event of imminent danger necessitating immediate partial or total unloading of the means of transport;
- e in the event of any incident or accident capable of affecting the ability of the principal or the carrier to comply with his obligations.

2 Where the customs authorities consider that the Community transit operation concerned may continue in the normal way they shall take any steps that may be necessary and then endorse copies No 4 and 5 of the transit declaration.

Subsection 5

Formalities at the office of destination

Article 361

1 The goods and copies No 4 and No 5 of the transit declaration shall be presented at the office of destination.

2 The office of destination shall register copies No 4 and No 5 of the transit declaration, record on them their date of arrival and enter the details of any controls carried out.

3 At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 365(2), the office of destination shall endorse an extra copy No 5 or a copy of copy No 5 of the transit declaration with one of the following phrases:

- Prueba alternativa
- Alternativt bevis
- Alternativnachweis
- Εναλλακτική απόδειξη
- Alternative proof
- Preuve alternative

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- Prova alternativa
- Alternatief bewijs
- Prova alternativa
- Vaihtoehtoinen todiste
- Alternativt bevis^[F29.]
- ^[F12]Alternativní důkaz
- Alternatiivsed tõendid
- Alternatīvs pierādījums
- Alternatyvūsis įrodymas
- Alternativ igazolás
- Prova alternattiva
- Alternatywny dowód
- Alternativno dokazilo
- Alternativny dôkaz.]

4 A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the office originally designated, the new office of destination shall enter in box 'I. Control by office of destination' of copy No 5 of the transit declaration one of the following endorsements in addition to the usual observations it is required to make:

- Diferencias : mercancías presentadas en la oficina (nombre y país)
- Forskelle : det sted, hvor varerne blev frembudt (navn og land)
- Unstimmigkeiten : Stelle, bei der die Gestellung erfolgte (Name und Land)
- Διαφορές : εμπορεύματα προσκομισθέντα στο τελωνείο (Όνομα και χώρα)
- Differences : office where goods were presented (name and country)
- Différences : marchandises présentées au bureau (nom et pays)
- Differenze : ufficio al quale sono state presentate le merci (nome e paese)
- Verschillen : kantoor waar de goederen zijn aangebracht (naam en land)
- Diferenças : mercadorias apresentadas na estância (nome e país)
- Muutos : toimipaikka, jossa tavarat esitetty (nimi ja maa)
- Avvikelse : varorna uppvisade för kontor (namn, land)^[F29.]
- ^[F12]—Nesrovnalosti : úřad, kterému bylo zboží předloženo (název a země)
- Erinevused : asutus, kuhu kaup esitati (nimi ja riik)
- Atšķirības : muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts)
- Skirtumai : įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė)
- Eltérések : hivatal, ahol az áruk bemutatása megtörtént(név és ország)
- Differenzi : ufficiċċju fejn l-oġġetti kienu pprezentati (isem u pajjiż)
- Niezgodności : urząd w którym przedstawiono towar (nazwa i kraj)
- Razlike : urad, pri katerem je bilo blago predloženo (naziv in država)
- ^[F13]—Nezrovnalosti : úrad, ktorému bol tovar dodaný (názov a krajina).]]

Textual Amendments

F12 Inserted by [Act concerning the conditions of 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.](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F29** Deleted by Act concerning the conditions of 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.

Article 362

1 The office of destination shall issue a receipt on request to the person presenting copies No 4 and No 5 of the transit declaration.

2 The form for the receipt shall correspond to the specimen in Annex 47. Alternatively, the receipt may be made out on specimen on the back of copy No 5 of the transit declaration.

3 The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination. The receipt shall not be used as proof of the procedure having ended within the meaning of Article 365(2).

Article 363

The customs authorities of the Member State of destination shall return copy No 5 of the transit declaration to the customs authorities in the Member State of departure without delay and at most within one month of the date when the procedure ended.

Article 364

Each Member State shall notify the Commission of which offices have been created for the centralised receipt and transmission of documents and the types of documents involved, as well as of the responsibilities conferred on those offices. The Commission shall inform the other Member States.

Subsection 6

Checking the end of the procedure

Article 365

1 If copy No 5 of the transit declaration is not returned to the customs authorities of the Member State of departure within two months of the date of acceptance of the declaration, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.

[^{F26}1a Where the provisions of Section 2 subsection 7 apply and the customs authorities of the Member States of departure have not received the 'Arrival Advice' message by the time limit within which the goods must be presented at the office of destination those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.]

2 The proof referred to in paragraph 1 may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 406 applies, to the authorised consignee.

3 The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, a customs document issued in a

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third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

Textual Amendments

F26 Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 366

1 Where the customs authorities of the Member State of departure have not received proof within four months of the date of acceptance of the transit declaration that the procedure has ended, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the procedure or, where this is not possible, to establish whether a customs debt has been incurred, to identify the debtor and to determine the customs authorities responsible for entry in the accounts.

If the customs authorities receive information earlier that the transit procedure has not ended, or suspect that to be the case, the enquiry procedure shall be initiated forthwith.

[^{F26}Where the provisions of Section 2 subsection 7 apply the customs authorities shall also initiate the enquiry procedure forthwith each time they have not received the 'Arrival Advice' message by the time limit within which the goods must be presented at the office of destination or the 'Control Results' message within six days after having received the 'Arrival Advice' message.]

2 The enquiry procedure shall also be initiated if it transpires subsequently that proof of the end of the procedure was falsified and the enquiry procedure is necessary to achieve the objectives of paragraph 1.

3 To initiate the enquiry procedure, the customs authorities of the Member State of departure shall send the customs authorities of the Member State of destination a request together with all the necessary information.

4 The customs authorities of the Member State of destination and, where appropriate, the offices of transit called on to act in the context of the enquiry procedure shall respond without delay.

5 Where an enquiry establishes that the transit procedure ended correctly, the customs authorities of the Member State of departure shall immediately inform the principal and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.

Textual Amendments

F26 Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Subsection 7

Additional provisions applicable where transit data is exchanged between customs authorities using information technology and computer networks

Article 367

1 Without prejudice to any special circumstances and to the provisions on the Community transit procedure which, where appropriate, shall apply, *mutatis mutandis*, the customs authorities shall use information technology and computer networks for the type of information exchange described in this subsection.

2 The provisions of this subsection shall not apply to the simplified procedures specific to the modes of transport referred to in Article 372(1)(g).

Article 368

1 In addition to the security requirements mentioned in Article 4a(2), the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the entire transit system.

2 To ensure the abovementioned level of security each input, modification and deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. In addition, the original data or any data so processed shall be kept for at least three calendar years from the end of the year to which such data refer, or for longer if so required elsewhere.

3 The customs authorities shall monitor security regularly.

4 The customs authorities involved shall inform each other of all suspected breaches of security.

[^{F26}Article 368a

Where the office of guarantee and the office of departure are located in different Member States the messages to be used for the exchange of guarantee data shall conform to the structure and particulars defined by the customs authorities in agreement with each other.]

Textual Amendments

F26 Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 369

[^{F25}On release of the goods, the office of departure shall transmit details of the community transit operation to the declared office of destination using the ‘Anticipated Arrival Record’ message and to each declared office of transit using the ‘Anticipated Transit Record’ message. These messages shall be based on data derived from the transit declaration, where the case occurs amended, and completed as appropriate. These messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F25** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

[^{F26} Article 369a

The office of transit shall record the passage against the ‘Anticipated Transit Record’ message received from the office of departure. Any inspection of the goods shall be carried out using the ‘Anticipated Transit Record’ message as a basis for such inspection. The passage shall be notified to the office of departure using the ‘Notification Crossing Frontier’ message. This message shall conform to the structure and particulars defined by the customs authorities in agreement with each other.]

Textual Amendments

- F26** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 370

1 The office of destination shall keep the transit accompanying document and, using the ‘Arrival advice message’, notify the office of departure of the arrival of the goods on the day they are presented at the office of destination. The message may not be used as proof of the procedure having ended for the purposes of Article 365(2).

2 Except where justified, the office of destination shall forward the ‘Control results’ message to the office of departure at the latest on the working day following the day the goods are presented at the office of destination.

3 The messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

Article 371

The examination of the goods shall be carried out using the ‘Anticipated arrival record’ message received from the office of departure as a basis for such examination.

Section 3

Simplifications

Subsection 1

General provisions concerning simplifications

Article 372

1 Following an application by the principal or the consignee, as appropriate, the customs authorities may authorise the following simplifications:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- a use of a comprehensive guarantee or guarantee waiver;
- b use of special loading lists;
- c use of seals of a special type;
- d exemption from the requirement to use a prescribed itinerary;
- e authorised consignor status;
- f authorised consignee status;
- g application of simplified procedures specific to goods:
 - (i) carried by rail or large container;
 - (ii) carried by air;
 - (iii) carried by sea;
 - (iv) moved by pipeline;
- h use of other simplified procedures based on Article 97(2) of the Code.

2 Except where otherwise provided in this section or the authorisation, where authorisation to use the simplifications referred to in paragraph 1, points (a), (b) and (g) is granted, the simplifications shall apply in all Member States. Where authorisation to use the simplifications referred to in paragraph 1, points (c), (d), and (e) is granted, the simplifications shall apply only to Community transit operations beginning in the Member State where the authorisation was granted. Where authorisation to use the simplification referred to in paragraph 1, point (f) is granted, the simplification shall apply solely in the Member State where the authorisation was granted.

Article 373

- 1 The authorisations referred to in Article 372(1) shall be granted only to persons who:
- a are established in the Community, with the proviso that authorisation to use a comprehensive guarantee may be granted only to persons established in the Member State where the guarantee is furnished,
 - b regularly use the Community transit arrangements, or whose customs authorities know that they can meet the obligations under the arrangements or, in connection with the simplification referred to in Article 372(1)(f), regularly receive goods that have been entered for the Community transit procedure, and
 - c have not committed any serious or repeated offences against customs or tax legislation.
- 2 To ensure the proper management of the simplifications, authorisations shall be granted only where:
- a the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
 - b the persons concerned keep records which enable the customs authorities to carry out effective controls.

Article 374

1 An application for authorisation to use simplifications, hereinafter referred to as ‘the application’, shall be made in writing. It shall be dated and signed.

2 The application must include all the facts which will allow the customs authorities to check that the conditions subject to which use of the simplifications may be granted have been met.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 375

1 The application shall be lodged with the customs authorities of the Member State in which the applicant is established.

2 The authorisation shall be issued or the application rejected within three months at most of the date on which the application is lodged.

Article 376

1 The dated and signed original of the authorisation and one or more copies thereof shall be given to the holder.

2 The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control methods. It shall be valid from the date of issue.

3 In the case of the simplifications referred to in Article 372(1)(c), (d) and (g), authorisations shall be presented whenever the office of departure so requires.

Article 377

1 The holder of an authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

2 The date on which the decision takes effect shall be indicated in a decision revoking or amending authorisation.

Article 378

1 The customs authorities shall keep applications and attached supporting documents, together with a copy of any authorisations issued.

2 Where an application is rejected or an authorisation is annulled or revoked, the application and the decision rejecting or annulling or revoking the application, as the case may be, and all attached supporting documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled or revoked.

Subsection 2

Comprehensive guarantee and guarantee waiver

Article 379

1 The principal may use a comprehensive guarantee, or guarantee waiver, up to a reference amount.

[^{F26}For the application of the first subparagraph a calculation is made of the amount of the customs debt which may be incurred for each transit operation. When the necessary data is not available the amount is presumed to be EUR 7 000 unless other information known to the customs authorities leads to a different figure.]

2 The reference amount shall be the same as the amount of customs debt which may be incurred in respect of goods the principal places under the Community transit procedure during a period of at least one week.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

The office of guarantee shall establish the amount in collaboration with the party concerned on the basis of the information on goods he has carried in the past and an estimate of the volume of intended Community transit operations as shown, *inter alia*, by his commercial documentation and accounts.

In establishing the reference amount, account shall be taken of the highest rates of duty and charges applicable to the goods in the Member State of the office of guarantee.^[F31] Community goods carried or to be carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.]

3 The office of guarantee shall review the reference amount annually, particularly in the light of information obtained from the office or offices of departure, and shall adjust it if necessary.

4 The principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended.

The principal shall inform the office of guarantee when the reference amount falls below a level sufficient to cover his Community transit operations.

Textual Amendments

F26 Inserted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

F31 Inserted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

Article 380

1 The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article 379.

2 The amount to be covered by the comprehensive guarantee may be reduced:

- a to 50 % of the reference amount where the principal demonstrates that his finances are sound and that he has sufficient experience of the Community transit procedure;
- b to 30 % of the reference amount where the principal demonstrates that his finances are sound, that he has sufficient experience of the Community transit procedure and that he cooperates very closely with the customs authorities.

3 A guarantee waiver may be granted where the principal demonstrates that he maintains the standards of reliability described in paragraph 2(b), is in command of transport operations and has sufficient financial resources to meet his obligations.

4 For the purpose of paragraphs 2 and 3, the Member States shall take into account the criteria set out in Annex 46b.

Article 381

1 To be authorised to furnish a comprehensive guarantee in respect of the types of goods referred to in Annex 44c, a principal must demonstrate, not only that he meets the conditions of Article 373, but also that his finances are sound, that he has sufficient experience

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

of the Community transit procedure and either that he cooperates very closely with the customs authorities or that he is in command of transport operations.

2 The amount to be covered by the comprehensive guarantee referred to in paragraph 1 may be reduced:

- a to 50 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities and is in command of transport operations;
- b to 30 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities, is in command of transport operations, and that he has sufficient financial resources to meet his obligations.

3 For the purposes of applying paragraphs 1 and 2, the customs authorities shall take account of the criteria set out in Annex 46b.

[^{F31}3a Paragraphs 1, 2 and 3 also apply where an application explicitly concerns the use of the comprehensive guarantee for both the types of goods referred to in Annex 44c and those not listed in that Annex under the same comprehensive guarantee certificate.]

4 The implementing rules concerning the temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee, as provided for in Article 94(6) and (7) of the Code are set out in Annex 47a to the Regulation.

Textual Amendments

F31 Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 382

The comprehensive guarantee shall be furnished by a guarantor.

It shall be the subject of a guarantee document conforming to the specimen in Annex 48.

Article 346(2) shall apply *mutatis mutandis*.

Article 383

1 On the basis of the authorisation, the customs authorities shall issue the principal with one or more comprehensive guarantee certificates or guarantee waiver certificates, hereinafter referred to as certificates, drawn up as appropriate on a form corresponding to the specimen in Annex 51 or Annex 51a and supplemented in accordance with Annex 51b, to enable the principal to provide proof of the comprehensive guarantee or guarantee waiver.

2 The certificate shall be presented at the office of departure. Particulars of the certificate shall be entered on the transit declaration.

[^{F26}However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, no certificate is presented to the office of departure.]

3 The period of validity of a certificate shall not exceed two years. That period may be extended by the office of guarantee for one further period which shall not exceed two years.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F26** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 384

1 Article 348(1) and the first subparagraph of Article 348(2) shall apply *mutatis mutandis* to the revocation and cancellation of the comprehensive guarantee.

2 From the effective date of revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the customs authorities, from the effective date of revocation by the office of guarantee of its acceptance of a guarantor's undertaking, or from the effective date of cancellation of an undertaking by a guarantor, certificates issued earlier may not be used to place goods under the Community transit procedure and shall be returned by the principal to the office of guarantee without delay.

3 Each Member State shall forward to the Commission the means by which certificates that remain valid and have not yet been returned may be identified. The Commission shall inform the other Member States.

4 Paragraph 3 shall also apply to certificates that have been declared as stolen, lost or falsified.

Subsection 3

Special loading lists

Article 385

1 The customs authorities may authorise principals to use as loading lists lists which do not comply with all the requirements of Annexes 44a and 45.

Use of such lists shall be authorised only where:

- a they are produced by firms which use an integrated electronic or automatic data-processing system to keep their records;
- b they are designed and completed in such a way that they can be used without difficulty by the customs authorities;
- c they include, for each item, the information required under Annex 44a.

2 Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under paragraph 1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

3 Firms which use an integrated electronic or automatic data-processing system to keep their records and are already authorised under paragraphs 1 and 2 to use loading lists of a special type may also be authorised to use such lists for Community transit operations involving only one type of goods if this facility is made necessary by the computer programmes of the firms concerned.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Subsection 4

Use of seals of a special type

Article 386

1 The customs authorities may authorise principals to use special types of seals on means of transport or packages provided the customs authorities approve the seals as complying with the characteristics set out in Annex 46a.

2 Principals shall enter, opposite the heading 'seals affixed' in box 'D. Control by office of departure' of the transit declaration, the type, number and make of the seals used.

Principals shall affix seals no later than when goods are released.

Subsection 5

Exemption regarding prescribed itinerary

Article 387

1 The customs authorities may grant an exemption from the requirement to follow a prescribed itinerary to principals who ensure that the customs authorities are able to ascertain the location of the consignments concerned at all times.

2 Holders of such exemptions shall enter one of the following endorsements in box 44 of the transit declaration:

- Dispensa de itinerario obligatorio
- fritaget for bindende transportrute
- Befreiung von der verbindlichen Beförderungsrute
- Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής
- Prescribed itinerary waived
- Dispense d'itinéraire contraignant
- Dispensa dall'itinerario vincolante
- Geen verplichte route
- Dispensa de itinerário vinculativo
- Vapautettu sitovan kuljetusreitín noudattamisesta
- Befrielse från bindande färdväg
- [F¹²Osvobození od stanovené trasy
- Ettenähtud marsruudist loobutud
- Atļauts novirzīties no noteiktā maršruta
- Leista nenustatyti maršruto
- Elóirt útvonal alól mentesítve
- Tneħħija ta'-itinerarju preskritt
- Zwolniony z wiążącej trasy przewozu
- Opustitev predpisane poti
- [F¹³Oslobodenie od predpisanej trasy]]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

[^{F32}CHAPTER 7

Simplifications

^{F32}Section 1

Simplified procedure for the issue of the document used to establish the Community status of goods

^{F32}Article 389

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^{F32}Article 390

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^{F32}Article 391

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^{F32}Article 392

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^{F32}Article 393

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^{F32}Article 394

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^{F32}Article 395

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^{F32}Article 396

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Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

^{F32}Section 2

**Simplification of transit formalities to be carried
out at offices of departure and destination]**

^{F32}Article 397

.....

^{F32}Subsection 6

[^{F23} Authorised consignor status]

^{F32}Article 398

.....

^{F32}Article 399

.....

^{F32}Article 400

.....

^{F32}Article 401

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^{F32}Article 402

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^{F32}Article 403

.....

^{F32}Article 404

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^{F32}Article 405

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^{F32}Subsection 7

[^{F23} Authorised consignee status]

^{F32}Article 406

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^{F32}Article 407

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Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

F³²Article 408

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F³²Article 408a

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F³²Article 409

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F³²Subsection 3

[*F³²Other provisions*]

F³²Article 410

.....

F³²Article 411

.....

[*F²³Subsection 8*]

Simplified procedures for goods carried by rail or in large containers]

[*F²³A.*

General provisions relating to carriage by rail]

[*F²³Article 412*

Article 359 shall not apply to the carriage of goods by rail.]

Article 413

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Articles 414 to 425, 441 and 442 for the transport of goods by railway companies under cover of a 'consignment note CIM and express parcels' hereinafter referred to as the 'consignment note CIM'.

[*F²³Article 414*

The CIM consignment note shall be equivalent to a Community transit declaration.]

Article 415

The railway company of each Member State shall make the records held at their accounting offices available to the customs authorities of their country for purposes of control.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 416

[^{F23}1 A railway company which accepts goods for carriage under cover of a CIM consignment note serving as a Community transit declaration shall be the principal for that operation.]

2 The railway company of the Member State through whose territory the goods enter the Community shall be the principal for operations in respect of goods accepted for transport by the railways of a third country.

Article 417

The railway companies shall ensure that consignments transported under the Community transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex 58.

The labels shall be affixed to the consignment note CIM and to the relevant railway wagon in the case of a full load or, in other cases, to the package or packages.

[^{F27}The label referred to in the first paragraph may be replaced by a stamp reproducing the pictogram shown in Annex 58 in green ink]

Textual Amendments

F27 Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 418

Where the contract of carriage is modified so that:

- a transport operation which was to end outside the customs territory of the Community ends within it,
- a transport operation which was to end within the customs territory of the Community ends outside it,

the railway companies shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, the railway companies may perform the modified contract; they shall forthwith inform the office of departure of the modification made.

Article 419

1 The consignment note CIM shall be produced at the office of departure in the case of a transport operation to which the Community transit procedure applies and which starts and is to end within the customs territory of the Community.

[^{F33}2 The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

- a the symbol 'T1', where goods are moving under the external Community transit procedure;
- b the symbol 'T2', where goods, with the exception of those referred to in [^{F23}Article 340c(1)], are moving under the internal Community transit procedure in accordance with Article 165 of the Code;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- c the symbol ‘T2F’, where goods are moving under the internal Community transit procedure in accordance with [F23 Article 340c(1)].

The symbol ‘T2’ or ‘T2F’ shall be authenticated by the application of the stamp of the office of departure]

4 The goods referred to in [F23 Article 340c(2)] shall be placed under the internal Community transit procedure for the whole of the journey from the Community station of departure to the station of destination in the customs territory of the Community, in accordance with arrangements determined by each Member State, without presentation at the office of departure of the consignment note CIM in respect of the goods and without affixing the labels referred to in Article 417. However, this waiver shall not apply to consignment notes CIM drawn up for goods covered by the provisions in [F3 Article 843].

5 For the goods referred to in paragraph 2 the customs office for the station of destination shall act as the office of destination. If, however, the goods are released for free circulation or placed under another customs procedure at an intermediate station, the office responsible for that station shall act as the office of destination.

No formalities need be carried out at the office of destination with regard to the goods referred to in [F23 Article 340c(2)].

6 For the purposes of the control referred to in Article 415, the railway companies shall, in the country of destination, make all the consignment notes CIM for the transport operations referred to in paragraph 4 available to the customs authorities, in accordance with any provisions defined by mutual agreement with those authorities.

7 When Community goods are transported by rail from a point in a Member State to a point in another Member State through the territory of a third country other than an EFTA country, the internal Community transit procedure shall apply. In this case the provisions of paragraphs 4, 5 second subparagraph and 6 shall apply *mutatis mutandis*.

Textual Amendments

- F3** Substituted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).
- F33** Inserted by [Commission Regulation \(EC\) No 75/98 of 12 January 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

Article 420

As a general rule and having regard to the identification measures applied by the railway companies, the office of departure shall not seal the means of transport or the packages.

Article 421

1 In the cases referred to in the first subparagraph of Article 419 (5), the railway company of the Member State responsible for the office of destination shall forward to the latter sheets 2 and 3 of the consignment note CIM.

2 The office of destination shall forthwith return sheet 2 to the railway company after stamping it and shall retain sheet 3.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 422

1 Article 419 and 420 shall apply to a transport operation which starts within the customs territory of the Community and is to end outside it.

2 The customs office for the frontier station through which the goods in transit leave the customs territory of the Community shall act as office of destination.

3 No formalities need be carried out at the office of destination.

Article 423

1 Where a transport operation starts outside the customs territory of the Community and is to end within it, the customs office for the frontier station through which the goods enter the customs territory of the Community shall act as office of departure.

No formalities need be carried out at the office of departure.

[^{F28}2 The customs office for the station of destination shall act as the office of destination. The formalities referred to in Article 421 shall be carried out at the office of destination.

3 Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 2 and 3 and the supplementary copy of sheet 3 forwarded by the railway company and endorse them with one of the following indications:

- Cleared
- Dédouané
- Verzollt
- Sdoganato
- Vrijgemaakt
- Toldbehandlet
- Εκτελωνισμένο
- Despachado de aduana
- Desalfandegado
- [^{F31}Tulliselvitetty
- Tullklarerat]
- [^{F12}Propuštěno
- Lõpetatud
- Nomuitots
- Išleista
- Vámkezelve
- Mghoddija
- Odprawiony
- Ocarinjeno
- Prepustené]

This office shall return sheets 2 and 3, without delay, to the railway company after having stamped them and retained the supplementary copy of sheet 3.

4 The procedure referred to in paragraph 3 shall not apply to products subject to excise (SIC! excise) duty as defined in Article 3 (1) and Article 5 (1) of Council Directive 92/12/EEC⁽⁸⁾.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

5 In the case referred to in paragraph 3 the competent customs authorities for the office of destination may request *a posteriori* verification of the endorsements made by the competent customs authorities for the intermediate station on sheets 2 and 3.]

Textual Amendments

- F12** Inserted by Act concerning the conditions of 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.
- F28** Inserted by Commission Regulation (EC) No 2193/94 of 8 September 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F31** Inserted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

Article 424

1 Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to act as office of departure and office of destination shall be those referred to in Articles 423 (1) and 422 (2) respectively.

2 No formalities need to be carried out at the offices of departure or destination.

Article 425

Goods which are transported under Articles 423 (1) or 424 (1) shall be considered as moving under the external Community transit procedure unless the Community status of the goods is established in accordance with Articles 313 to 340.

[^{F23}B.

Provisions relating to goods carried in large containers]

[^{F27} Article 426

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Articles 427 to 442 for goods carried by the railway companies in large containers using transport undertakings as intermediaries, under cover of transfer notes referred to as 'TR transfer notes'. Such operations may include the dispatch of consignments by transport undertakings using modes of transport other than rail, to the nearest suitable railway station to the point of loading and from the nearest suitable railway station to the point of unloading, and any transport by sea in the course of the movement between those two stations.]

Textual Amendments

- F27** Inserted by Commission Regulation (EC) No 1427/97 of 23 July 1997 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 427

For the purpose of Articles 426 to 442:

1. 'transport undertaking' means an undertaking constituted by the railway companies as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of TR transfer notes;
2. 'large container' means a container [^{F34}within the meaning of Article 670 (g)] that is:
 - designed in such a way that it can be properly sealed where the application of Article 435 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m².
3. 'TR transfer note' means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer note shall bear a serial number in the top right-hand corner by which it can be identified. This number shall be made up of eight digits preceded by the letters TR.

The TR transfer note shall consist of the following sheets, in numerical order:

- sheet for the head office of the transport undertaking,
- sheet for the national representative of the transport undertaking at the station of destination,
- sheet for customs,
- sheet for the consignee,
- sheet for the head office of the transport undertaking,
- sheet for the national representative of the transport undertaking at the station of departure,
- sheet for the consignor.

Each sheet of the TR transfer note, with the exception of sheet 3A, shall have a green band approximately four centimetres wide along its right-hand edge.

4. 'List of large containers', hereinafter referred to as 'list', means the document attached to a TR transfer note, of which it forms an integral part, which is intended to cover the consignment of several large containers from a single station of departure to a single station of destination, at which stations the customs formalities are carried out.

The list shall be produced in the same number of copies as the TR transfer note to which it relates.

The number of lists shall be shown in the box at the top right-hand corner of the TR transfer note reserved for that purpose.

In addition, the serial number of the appropriate TR transfer note shall be entered in the top right-hand corner of each list.

5. [^{F27}'nearest suitable railway station' means a railway station or terminal nearest to the point of loading or unloading, which is equipped to handle the large containers defined in point 2.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F27** Inserted by Commission Regulation (EC) No 1427/97 of 23 July 1997 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F34** Deleted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

^{F23} Article 428

TR transfer notes used by transport undertakings shall have the same legal force as transit declarations.]

Article 429

1 In each Member State the transport undertaking shall make available to the customs authorities for control purposes, through the medium of its national representative or representatives, the records held at its accounting office or offices or at those of its national representative or representatives.

2 At the request of the customs authorities, the transport undertaking or its national representative or representatives shall communicate to them forthwith any documents, accounting records or information relating to carriage operations completed or underway which those authorities consider they should see.

3 Where, in accordance with Article 428, TR transfer notes are treated as equivalent to [^{F23}Community transit declarations], the transport undertaking or its national representatives or representatives shall:

- a inform the customs office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs endorsement;
- b inform the customs office of departure of any TR transfer note, sheet 1 of which has not been returned to it and in respect of which it has been unable to determine whether the consignment has been correctly presented to the customs office of destination or has been exported from the customs territory of the Community to a third country under Article 437.

Article 430

1 In the case of transport operations referred to in Article 426 accepted by the transport undertaking in a Member State, the railway company of that Member State shall be the principal.

2 In the case of transport operations referred to in Article 426 accepted by the transport undertaking in a third country, the railway company of the Member State through which the goods enter the customs territory of the Community shall be the principal.

Article 431

If customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each TR transfer note.

Article 432

The transport undertaking shall ensure that transport operations carried out under the Community transit procedure are identified by labels bearing a pictogram, a specimen

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

of which is shown in Annex 58. The labels shall be affixed to the TR transfer note and to the large container or containers concerned.

[^{F27}The label referred to in the first paragraph may be replaced by a stamp reproducing the pictogram shown in Annex 58 in green ink.]

Textual Amendments

F27 Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 433

Where a contract of carriage is modified so that:

- a transport operation which was to end outside the customs territory of the Community ends within it,
- a transport operation which was to end within the customs territory of the Community ends outside it,

the transport undertaking shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, the transport undertaking may perform the modified contract; it shall forthwith inform the office of departure of the modification made.

Article 434

1 Where a transport operation to which the Community transit procedure applies starts and is to end within the customs territory of the Community, the TR transfer note shall be presented at the office of departure.

[^{F332} The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note:

- a the symbol 'T1' where goods are moving under the external Community transit procedure;
- b the symbol 'T2', where goods, with the exception of those referred to in [^{F23}Article 340c(1)], are moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- c the symbol 'T2F', where goods are moving under the internal Community transit procedure in accordance with [^{F23}Article 340c(1)].

The symbol 'T2' or 'T2F' shall be authenticated by the application of the stamp of the office of departure.

3 he office of departure shall enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note separate references for the container(s) depending on which type of goods they contain and the symbol 'T1', 'T2' or 'T2F', as appropriate, wherever a TR transfer note covers:

- a containers carrying goods moving under the external Community transit procedure; and
- b containers carrying goods, with the exception of those referred to in [^{F23}Article 340c(1)], moving under the internal Community transit procedure in accordance with Article 165 of the Code;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- c containers carrying goods moving under the internal Community transit procedure in accordance with [F²³Article 340c(1)].

4 In cases covered by paragraph 3, where lists of large containers are used, separate lists shall be made out for each category of container and the serial number or numbers of the list or lists concerned shall be entered in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note. The symbol 'T1', 'T2' or 'T2F', as appropriate to the category of container used, shall be entered alongside the serial number(s) of the list(s).]

5 All sheets of the TR transfer note shall be returned to the person concerned.

6 The goods referred to in [F²³Article 340c(2)] shall be placed under the internal Community transit procedure for the whole of the journey in accordance with arrangements determined by each Member State without presentation at the office of departure of the TR transfer note in respect of the goods and without affixing the labels referred to in Article 432. However, this waiver shall not apply to the TR transfer note drawn up for goods covered by the provisions in [F³Article 843].

7 For the goods referred to in paragraph 2 the TR transfer note must be produced at the office of destination where the goods are declared for release for free circulation or for another customs procedure.

No formalities need be carried out at the office of destination in respect of the goods referred to in [F²³Article 340c(2)].

8 For the purposes of the control referred to in Article 429, the transport undertaking shall in the country of destination make all TR transfer notes for the transport operations referred to in paragraph 6 available to the customs authorities in accordance with any provisions defined by mutual agreement with those authorities.

9 When Community goods are transported by rail from a point in a Member State to a point in another Member State through the territory of a third country other than an EFTA country, the internal Community transit procedure shall apply. In this case the provisions of paragraphs 6, 7 second subparagraph and 8 shall apply *mutatis mutandis*.

Textual Amendments

- F3** Substituted by Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F33** Inserted by Commission Regulation (EC) No 75/98 of 12 January 1998 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Article 435

Identification of goods shall be ensured in accordance with [F²³Article 357]. However, the office of departure shall not normally seal large containers where identification measures are taken by the railway companies. If seals are affixed this shall be indicated in the space reserved for customs use on sheets 3A and 3B of the TR transfer note.

Article 436

1 In the cases referred to in the first subparagraph of Article 434 (7) the transport undertaking shall deliver sheets 1, 2 and 3A of the TR transfer note to the office of destination.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 The office of destination shall forthwith endorse sheets 1 and 2 and return them to the transport undertaking and shall retain sheet 3A.

Article 437

1 Where a transport operation starts within the customs territory of the Community and is to end outside it, Article 434 (1) to (5) and Article 435 shall apply.

2 The customs office responsible for the frontier station through which the goods leave the customs territory of the Community shall act as the office of destination.

3 No formalities need be carried out at the office of destination.

Article 438

1 Where a transport operation starts outside the customs territory of the Community and is to end within it, the customs office responsible for the frontier station through which the goods enter the Community shall act as the office of departure. No formalities need be carried out at the office of departure.

2 The customs office to which the goods are presented shall act as the office of destination.

The formalities laid down in Article 436 shall be carried out at the office of destination.

[^{F13} Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 1, 2 and 3A of the TR transfer note presented by the transport undertaking and endorse them with at least one of the following indications:

- Despachado de aduana,
- Toldbehandlet,
- Verzollt,
- Εκτελωνισμενο,
- Cleared,
- Dédouané,
- Sdoganato,
- Vrijgemaakt,
- Desalfandegado,
- Tulliselvitetty,
- Tullklarerat[^{F11},]
- [^{F12}Propuštěno,
- Lõpetatud,
- Nomuitots,
- Išleista,
- Vámkezelve,
- Mghoddija,
- Odprawiony,
- Ocarinjeno,
- Prepustené.]

This office shall return sheets 1 and 2, without delay, to the transport undertaking after having stamped them and retain sheet 3A.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

4 The provisions of Article 423 (4) and (5) shall apply *mutatis mutandis*.]

Textual Amendments

- F1** Inserted by Commission Regulation (EC) No 1762/95 of 19 July 1995 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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.

Article 439

1 Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Article 438 (1) and Article 437 (2) respectively.

2 No formalities need be carried out at the offices of departure or destination.

Article 440

Goods which are transported under Articles 438 (1) or 439 (1) shall be considered as moving under the external Community transit procedure unless the Community status of the goods is established in accordance with the provisions of Articles 313 to 340.

[^{F23}C.

Other provisions]

Article 441

1 [^{F23}Articles 350 and 385] shall apply to any loading lists which accompany the consignment note CIM or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the consignment note CIM or TR transfer note as the case may be.

In addition, the loading list shall include the wagon number to which the consignment note CIM refers or, where appropriate, the container number of the container containing the goods.

2 In the case of transport operations beginning within the customs territory of the Community comprising both goods moving under the external Community transit procedure and goods moving under the internal Community transit procedure, separate loading lists shall be made out; in the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be made out for each large container which contains both categories of goods.

The serial numbers of the loading lists relating to each of the two categories of goods shall be entered in the box reserved for the description of goods on the consignment note CIM or TR transfer note, as the case may be.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

3 In the cases referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 413 to 442, the loading lists accompanying the consignment note CIM or the TR transfer note shall form an integral part thereof and shall have the same legal effects.

The original of such loading lists shall be stamped by the station of dispatch.

[^{F23}D.

Scope of the normal procedures and the simplified procedures]

Article 442

1 Where the Community transit procedure is applicable, the provisions of Articles 412 to 441 shall not preclude the use of the procedures laid down [^{F23}in Articles 344 to 362, 367 to 371 and 385], and the provisions of Articles 415 and 417 or 429 and 432 shall nevertheless apply.

2 In the cases referred to in paragraph 1, a reference to the Community transit document(s) used shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the consignment note CIM or TR transfer note is made out. The reference shall include the type of document, office of issue, date and registration number of each document used.

In addition, sheet 2 of the consignment note CIM or sheets 1 and 2 of the TR transfer note shall be authenticated by the railway company responsible for the last railway station involved in the Community transit operation. This company shall authenticate the document after ascertaining that transport of the goods is covered by the Community transit document or documents referred to.

3 Where a Community transit operation is carried out under cover of a TR transfer note in accordance with Articles 426 to 440, the consignment note CIM used for the operation shall be excluded from the scope of paragraphs 1 and 2 and of Articles 413 to 425. The consignment note CIM shall bear a clear reference to the TR transfer note in the box reserved for particulars of accompanying documents. That reference shall include the words 'TR transfer note' followed by the serial number.

[^{F5}Article 442a

1 Where production of the Community transit declaration at the office of departure is not required in respect of goods which are to be dispatched under cover of a CIM consignment note or a TR transfer note in accordance with Articles 413 to 442, the customs authorities shall take the necessary measures to ensure that copies No 1, No 2 and No 3 of the CIM consignment note, or copies No 1, No 2, No 3A and No 3B of the TR transfer note bear the 'T1', 'T2' or 'T2F' symbol, as the case may be.

2 Where goods carried in accordance with Articles 413 to 442 are intended for an authorised consignee, the customs authorities may provide that, by way of derogation from Article 406(2) and Article 408(1)(b), copies No 2 and No 3 of the CIM consignment note, or copies No 1, No 2 and No 3A of the TR transfer note are to be delivered direct by the railway company or by the transport undertaking to the office of destination.]

Textual Amendments

- F5** Inserted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

[^{F32}CHAPTER 8

Special provisions applicable to certain modes of transport]

[^{F23}Subsection 9

Simplified procedures for transport by air]

^{F32}Article 443

.....

[^{F23}Article 444

1 An airline may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the airports of departure and destination. The airline shall send the customs authorities of each of the airports concerned an authenticated copy of the authorisation.

2 Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure provided for in Article 340c(1), those goods shall be listed on separate manifests.

3 Each manifest shall bear an endorsement dated and signed by the airline, identifying it:
— by the ‘T1’ symbol where the goods are placed under the external Community transit procedure; or
— by the ‘T2F’ symbol where the goods are placed under the internal Community transit procedure, provided for in Article 340c(1).

4 The manifest shall also include the following information:
a the name of the airline transporting the goods;
b the flight number;
c the date of the flight;
d the name of the airport of loading (airport of departure) and unloading (airport of destination).

It shall also indicate, for each consignment:

- a the number of the air waybill;
- b the number of packages;
- c the normal trade description of the goods including all the details necessary for their identification;
- d the gross mass.

Where goods are grouped, their description shall be replaced, where appropriate, by the entry ‘Consolidation’, which may be abbreviated. In such cases the air waybills for consignments on the manifest shall include the normal trade description of the goods including all the details necessary for their identification.

5 At least two copies of the manifest shall be presented to the customs authorities at the airport of departure, which shall retain one copy.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

6 A copy of the manifest shall be presented to the customs authorities at the airport of destination.

7 Once a month, after authenticating the list, the customs authorities at each airport of destination shall transmit to the customs authorities at each airport of departure a list drawn up by the airlines of the manifests which were presented to them during the previous month.

The description of each manifest in that list shall include the following information:

- a the reference number of the manifest;
- b the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- c the name (which may be abbreviated) of the airline which carried the goods;
- d the flight number; and
- e the date of the flight.

The authorisation may also provide for the airlines themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the airport of destination shall inform the customs authorities of the airport of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

Article 445

1 An airline may be authorised to use a manifest transmitted by data exchange systems as a transit declaration if it operates a significant number of flights between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), airlines need not be established in the Community if they have a regional office there.

2 On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the airports of departure and destination linked by electronic data interchange systems are situated.

Provided no objection is received within 60 days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the airports to which it refers.

3 For the purposes of the simplification, the manifest drawn up at the airport of departure shall be transmitted to the airport of destination by electronic data interchange system.

The airline shall enter against the relevant items in the manifest:

- a the 'T1' symbol where the goods are placed under the external Community transit procedure;
- b the 'TF' symbol where the goods are placed under the internal Community transit procedure provided for in Article 340c(1);
- c the letters 'TD' for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline shall also enter the letters 'TD' in the corresponding airway bill as

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- d the letter 'C' (equivalent to 'T2L') for goods whose Community status may be demonstrated;
 - e the letter 'X' for Community goods to be exported and which are not placed under a transit procedure.

The manifest must also include the information provided for in Article 444(4).

4 The Community transit procedure shall be deemed to be [^{X6}ended] when the manifest transmitted by electronic data exchange system is available to the customs authorities of the airport of destination and the goods have been presented to them.

The records kept by the airline shall contain at least the information referred to in the second subparagraph of paragraph 3.

If necessary, the customs authorities at the airport of destination shall transmit to the customs authorities at the airport of departure, for verification, the relevant details of manifests received by electronic data interchange system.

5 Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code:

- a the airline shall notify the customs authorities of all offences and irregularities;
- b the customs authorities at the airport of destination shall notify the customs authorities at the airport of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.]

Editorial Information

- X6** Substituted by [Corrigendum to Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 330 of 27 December 2000\).](#)

[^{F23}Subsection 10

Simplified procedures for maritime transport]

[^{F23}Article 446

Where Articles 447 and 448 apply, it shall not be necessary to furnish a guarantee.

Article 447

1 Shipping companies may be authorised to use the goods manifest as a transit declaration (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the ports of departure and destination. The shipping company shall send the customs authorities of each of the ports concerned an authenticated copy of the authorisation.

2 Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

transit procedure in accordance with Article 340c(1), those goods shall be listed on separate manifests.

3 Each manifest shall bear an endorsement dated and signed by the shipping company, identifying it:

- a by the 'T1' symbol where the goods are placed under the external Community transit procedure; or
- b by the 'T2F' symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1).

4 The manifest shall also contain the following information:

- a the name and full address of the shipping company carrying the goods;
- b the identity of the vessel;
- c the place of loading;
- d the place of unloading.

It shall also indicate, for each consignment:

- a the reference for the bill of lading;
- b the number, kind, markings and identification numbers of the packages;
- c the normal trade description of the goods including all the details necessary for their identification;
- d the gross mass in kilograms;
- e where appropriate, the identifying numbers of containers.

5 At least two copies of the manifest must be presented to the customs authorities at the port of departure, which shall keep one copy.

6 A copy of the manifest shall be presented to the customs authorities at the port of destination.

7 Once a month, after authenticating the list, the customs authorities at each port of destination shall transmit to the customs authorities at each port of departure a list drawn up by the shipping companies of the manifests which were presented to them during the previous month.

The description of each manifest in that list shall include the following information:

- a the reference number of the manifest;
- b the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- c the name (which may be abbreviated) of the shipping company which carried the goods;
- d the date of the maritime transport operation.

The authorisation may also provide for the shipping companies themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the port of destination shall inform the customs authorities of the port of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 448

1 A shipping company may be authorised to use a single manifest as a transit declaration if it operates a significant number of regular voyages between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), shipping companies need not be established in the Community if they have a regional office there.

2 On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the ports of departure and destination are situated.

Provided no objection is received within sixty days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the ports to which it refers.

3 For the purposes of the simplification, the shipping company may use a single manifest for all goods carried; where it does so, it shall enter against the relevant items in the manifest:

- a the 'T1' symbol where the goods are placed under the external Community transit procedure;
- b the 'TF' symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1);
- c the letters 'TD' for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the letters 'TD' in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- d the letter 'C' (equivalent to 'T2L') for goods whose Community status may be demonstrated;
- e the letter 'X' for Community goods to be exported and which are not placed under a transit procedure.

The manifest must also include the information provided for in Article 447(4).

4 The Community transit procedure shall be deemed to be concluded when the manifest and the goods are presented to the customs authorities at the port of destination.

The records kept by the shipping company in accordance with Article 373(2)(b) shall contain at least the information referred to in the first subparagraph of paragraph 3.

Where necessary, the customs authorities at the port of destination shall transmit the relevant details of manifests to the customs authorities at the port of departure for verification.

5 Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code, the following notifications shall be made:

- a the shipping company shall notify all offences and irregularities to the customs authorities;
- b the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

^{F38}Article 449

Textual Amendments

F38 Deleted by Commission Regulation (EC) No 75/98 of 12 January 1998 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

[^{F23}Subsection 11

Simplified procedure for transport by pipeline]

Article 450

1 Where the Community transit procedure applies, the formalities relating to the procedure shall be adapted in accordance with paragraphs 2 to 6 for goods transported by pipeline.

2 Goods transported by pipeline shall be deemed to be placed under the Community transit procedure:

- on entry into the customs territory of the Community for those goods which enter that territory by pipeline,
- on placing into the pipeline system for those goods which are already within the customs territory of the Community.

Where necessary, the Community status of the goods shall be established in accordance with Articles 313 to 340.

3 For the goods referred to in paragraph 2, the operator of the pipeline established in the Member State through the territory of which the goods enter the customs territory of the Community or the operator of the pipeline in the Member State in which the movement starts shall be the principal.

4 For the purposes of Article 96 (2) of the Code, the operator of a pipeline established in a Member State through the territory of which the goods are transported by pipeline shall be regarded as the carrier.

5 The Community transit operation shall be deemed to end when the goods transported by pipeline arrive at the consignee's plant or are accepted into the distribution network of a consignee, and are entered in his records.

6 The undertakings involved in carriage of the goods shall keep records and make them available to the customs authorities for the purpose of any controls considered necessary in connection with the Community transit operations referred to in paragraphs 2 to 4.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

[^{F5}Section 4

Customs debt and recovery

Article 450a

The time limit referred to in the third indent of Article 215(1) of the Code shall be 10 months from acceptance of the transit declaration.

Article 450b

1 Where, following initiation of recovery proceedings for other charges, the customs authorities determined in accordance with Article 215 of the Code (hereinafter referred to as ‘the requesting authorities’) obtain evidence by whatever means regarding the place where the events giving rise to the customs debt occurred, those authorities shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place (hereinafter referred to as ‘the requested authorities’).

The requested authorities shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. If no response is received within three months, the requesting authorities shall immediately resume the recovery proceedings they initiated.

2 Where the requested authorities are competent, they shall initiate new proceedings for recovery of other charges, where appropriate after the three months period referred to in paragraph 1, second subparagraph, and on condition that the requesting authorities are immediately informed.

Any uncompleted proceedings for recovery of other charges initiated by the requesting authorities shall be suspended as soon as the requested authorities inform them that they have decided to take action for recovery.

As soon as the requested authorities provide proof that they have recovered the sums in question, the requesting authorities shall repay any other charges already collected or cancel the recovery proceedings.

Article 450c

[^{F21} Where the procedure has not been discharged, the customs authorities of the Member State of departure shall, within 12 months of the date of acceptance of the transit declaration, notify the guarantor that the procedure has not been discharged.]

[^{F31} Where the procedure has not been discharged, the customs authorities, determined in accordance with Article 215 of the Code, shall, within three years of the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the Community transit operation in question; the notification shall state the number and date of the declaration, the name of the office of departure, the name of the principal and the amount involved.]

[^{F22} The guarantor shall be released from his obligations if either of the notifications provided for in paragraphs 1 and 1a have not been issued to him before the expiry of the time limit.]

3 Where either of the notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F2** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).
- F31** Inserted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

Article 450d

The Member States shall assist each other in determining the authorities competent for recovery.

Those authorities shall inform the office of departure and the office of guarantee of all cases in which a customs debt was incurred in connection with Community transit declarations accepted by the office of departure, and of the action taken against the debtor to recover the sums concerned.]

CHAPTER 9

[^{F14}Transport under the TIR or ATA procedure]

Section 1

Common Provisions

Article 451

[^{F14}1 Where goods are transported from one point in the customs territory of the Community to another under the procedure for the international transport of goods under cover of TIR carnets (TIR Convention) or under cover of ATA carnets (ATA Convention[^{F39}/Istanbul Convention]), the customs territory of the Community shall, for the purposes of the rules governing the use of the TIR or ATA carnets for such transport, be considered to form a single territory.]

2 For the purposes of using ATA carnets as transit documents, ‘transit’ shall mean the transport of goods from a customs office situated in the customs territory of the Community to another customs office situated within the same territory.

Textual Amendments

- F39** Inserted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 452

Where, in the course of transport from one point in the customs territory of the Community to another, goods pass through the territory of a third country, the controls

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

and formalities associated with the TIR or ATA procedure shall be carried out at the points where the goods temporarily leave the customs territory of the Community and where they re-enter that territory.

Article 453

1 Goods transported under cover of TIR or ATA carnets within the customs territory of the Community shall be deemed to be non-Community goods, unless their Community status is duly established.

[^{F24}2 The Community status of the goods referred to in paragraph 1 shall be determined in accordance with [^{F14}Articles 314b to 324f], or, where appropriate, with Articles 325 to 334 within the limits laid down in Article 326.]

Textual Amendments

F24 Inserted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F40}Section 2

The TIR procedure]

[^{F14}Article 454

The provisions of this section apply to the transport of goods under cover of TIR carnets where import duties or other charges within the Community are involved.

[^{F39}Article 454a

1 Following an application by the consignee, the customs authorities may grant him the status of authorised consignee, thereby authorising him to receive at his premises or at any other specified place goods transported under the TIR procedure.

- 2 The authorisation referred to in paragraph 1 shall be granted only to persons who:
- a are established in the Community;
 - b regularly receive goods that have been entered for the TIR procedure, or whose customs authorities know that they can meet the obligations under that procedure;
 - c have not committed any serious or repeated offences against customs or tax legislation.

Article 373(2) shall apply *mutatis mutandis*.

The authorisation shall apply solely in the Member State where the authorisation was granted.

The authorisation shall apply only to TIR operations that have as the final place of unloading the premises specified in the authorisation.

3 Articles 374 and 375, Article 376(1) and (2), and Articles 377 and 378 shall apply *mutatis mutandis* to the procedure relating to the application referred to in paragraph 1.

4 Article 407 shall apply *mutatis mutandis* with respect to the procedure laid down in the authorisation referred to in paragraph 1.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

F39 Inserted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 454b

1 In respect of goods arriving at his premises or at the place specified in the authorisation referred to in Article 454a, the authorised consignee shall comply with the following obligations, in accordance with the procedure laid down in the authorisation:

- a inform the customs authorities at the office of destination of the arrival of the goods;
- b immediately inform the customs authorities at the office of destination of any broken seals, and of any other irregularities such as excess quantities, deficits, or substitutions;
- c without delay, enter the results of the unloading into his records;
- d without delay, present to the customs authorities at the office of destination an advice indicating the particulars and condition of any seals affixed and the date of the entry into the records.

2 The authorised consignee shall ensure that the TIR Carnet is presented, without delay, to the customs authorities at the office of destination.

3 The customs authorities at the office of destination shall make the necessary endorsements on the TIR Carnet and, in accordance with the procedure laid down in the authorisation, shall ensure that the TIR Carnet is returned to the TIR carnet holder or to the person acting on his behalf.

4 The date of termination of the TIR operation shall be the date of the entry into the records referred to in point (c) of paragraph 1. However, in the cases referred to in point (b) of paragraph 1, the date of termination of the TIR operation shall be the date of the endorsement of the TIR Carnet.

5 At the request of the TIR carnet holder, the authorised consignee shall issue a receipt, the form of which shall correspond to a copy of the advice referred to in point (d) of paragraph 1. The receipt shall not be used as proof of the termination of the TIR operation within the meaning of Article 454c(2).

Textual Amendments

F39 Inserted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 454c

1 The TIR carnet holder shall have fulfilled his obligations under point (o) of Article 1 of the TIR Convention when the TIR carnet together with the road vehicle, the combination of vehicles or the container and the goods have been delivered intact to the authorised consignee at his premises or at the place specified in the authorisation.

2 The termination of the TIR operation, within the meaning of point (d) of Article 1 of the TIR Convention, shall have occurred when the requirements of Article 454b(1) and (2) have been met.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F39** Inserted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 455

1 The customs authorities of the Member State of destination or exit shall return the appropriate part of Voucher No 2 of the TIR carnet to the customs authorities of the Member State of entry or departure without delay and at most within one month of the date when the TIR operation was terminated.

2 If the appropriate part of Voucher No 2 of the TIR carnet is not returned to the customs authorities of the Member State of entry or departure within two months of the date of acceptance of the TIR carnet, those authorities shall inform the guaranteeing association concerned, without prejudice to the notification to be made in accordance with Article 11(1) of the TIR Convention.

They shall also inform the holder of the TIR carnet, and shall invite both the latter and the guaranteeing association concerned to furnish proof that the TIR operation has been terminated.

3 The proof referred to in the second subparagraph of paragraph 2 may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination or exit identifying the goods and establishing that they have been presented at the customs office of destination or exit.

4 The TIR operation shall also be considered as having been terminated where the holder of the TIR carnet/guaranteeing association concerned presents, to the satisfaction of the customs authorities, a customs document issued in a third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

Article 455a

1 Where the customs authorities of the Member State of entry or departure have not received proof within four months of the date of the acceptance of the TIR carnet that the TIR operation has been terminated, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the TIR operation or, where this is not possible, to establish whether a customs debt has been incurred, identify the debtor and determine the customs authorities responsible for entry in the accounts.

If the customs authorities receive information earlier that the TIR operation has not been terminated, or suspect that to be the case, they shall initiate the enquiry procedure forthwith.

2 The enquiry procedure shall also be initiated if it transpires subsequently that proof of the termination of the TIR operation was falsified and the enquiry procedure is necessary to achieve the objectives of paragraph 1.

3 To initiate the enquiry procedure, the customs authorities of the Member State of entry or departure shall send the customs authorities of the Member State of destination or exit a request together with all the necessary information.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

4 The customs authorities of the Member State of destination or exit shall respond without delay.

5 Where an enquiry establishes that the TIR operation was terminated correctly, the customs authorities of the Member State of entry or departure shall immediately inform the guaranteeing association and the holder of the TIR carnet and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.]

[^{F41}Section 2

Provisions relating to the TIR carnet procedure]

[^{F14}Article 456

1 When an offence or irregularity under the TIR Convention gives rise to a customs debt in the Community, the provisions of this section shall apply *mutatis mutandis* to the other charges mentioned in Article 91(1)(a) of the Code.

2 Articles 450a, 450b and 450d shall apply *mutatis mutandis* to the recovery procedure relating to the use of the TIR carnet.

Article 457

1 For the purposes of Article 8(4) of the TIR Convention, when a TIR operation is carried out on the customs territory of the Community, any guaranteeing association established in the Community may become liable for the payment of the secured amount of the customs debt relating to the goods concerned in the TIR operation up to a limit per TIR carnet of EUR 60 000 or the national currency equivalent thereof.

2 The guaranteeing association established in the Member State competent for recovery under Article 215 of the Code shall be liable for payment of the secured amount of the customs debt.

3 A valid notification of non-discharge of a TIR operation made by the customs authorities of one Member State, identified as competent for recovery under the third indent of Article 215(1) of the Code, to the guaranteeing association authorised by those authorities shall also be valid where the customs authorities of another Member State, identified as competent under the first or second indent of Article 215(1) of the Code, later proceed with recovery from the guaranteeing association authorised by those latter authorities.]

[^{F24}Article 457a

Where customs authorities of a Member State decide to exclude a person from the TIR procedure under the provisions of Article 38 of the TIR Convention, this decision shall apply throughout the customs territory of the Community.

To that end, the Member State shall communicate its decision, together with the date of application, to the other Member States and the Commission.

This decision shall apply to all TIR carnets presented to a customs office for acceptance.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F24** Inserted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F6} Article 457b

1 Where a TIR operation concerns the same goods as those covered [^{F23}by Annex 44c] or where the customs authorities consider it necessary, the office of departure/office of entry may prescribe an itinerary for the consignment. The itinerary shall be changed, on application by the holder of the TIR carnet, only by the customs authorities of the Member State in which the consignment is located in the course of its prescribed movement. The customs authorities shall record the relevant details on the TIR carnet and inform the customs authorities of the office of departure/office of entry without delay.

Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

2 In the case of *force majeure* the carrier may diverge from the prescribed itinerary. The consignment and the TIR carnet shall be presented without delay to the nearest customs authorities of the Member State in which the consignment is located. The customs authorities shall inform the office of departure/office of entry without delay and record the relevant details on the TIR carnet.]

Textual Amendments

- F6** Inserted by [Commission Regulation \(EC\) No 12/97 of 18 December 1996 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Textual Amendments

- F41** Deleted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Textual Amendments

- F40** Inserted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Section 3

[^{F14}The ATA procedure]

[^{F40}Article 457c

1 This Article shall apply without prejudice to the specific provisions of the ATA Convention[^{F39}or the Istanbul Convention] concerning the liability of the guaranteeing associations when an ATA carnet is being used.

2 Where it is found that, in the course of or in connection with a transit operation carried out under cover of an ATA carnet, an offence or irregularity has been committed in a particular Member State, the recovery of duties and other charges which may be payable shall be effected by that Member State in accordance with Community or national provisions, without prejudice to the institution of criminal proceedings.

3 Where it is not possible to determine in which territory the offence or irregularity was committed, such offence or irregularity shall be deemed to have been committed in the Member State where it was detected unless, within the period referred to in Article 457d(2), proof of the regularity of the operation or of the place where the offence or irregularity was actually committed is furnished to the satisfaction of the customs authorities.

Where no such proof is furnished and the said offence or irregularity is thus deemed to have been committed in the Member State in which it was detected, the duties and other charges relating to the goods concerned shall be levied by that Member State in accordance with Community or national provisions.

If the Member State where the said offence or irregularity was actually committed is subsequently determined, the duties and other charges (apart from those levied, pursuant to the second subparagraph, as own resources of the Community) to which the goods are liable in that Member State shall be returned to it by the Member State which had originally recovered them. In that case, any overpayment shall be repaid to the person who had originally paid the charges.

Where the amount of the duties and other charges originally levied and returned by the Member State which had recovered them is smaller than that of the duties and other charges due in the Member State where the offence or irregularity was actually committed, that Member State shall levy the difference in accordance with Community or national provisions.

The customs administrations of the Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

Textual Amendments

F39 Inserted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

F40 Inserted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 457d

1 Where an offence or irregularity is found to have been committed in the course of or in connection with a transit operation carried out under cover of an ATA carnet, the customs authorities shall notify the holder of the ATA carnet and the guaranteeing association within the period prescribed in Article 6(4) of the ATA Convention^[F39] or in Article 8(4) of Annex A to the Istanbul Convention].

2 Proof of the regularity of the operation carried out under cover of an ATA carnet within the meaning of the first subparagraph of Article 457c(3) shall be furnished within the period prescribed in Article 7(1) and (2) of the ATA Convention^[F39] or in Article 9(1)(a) and (b) of Annex A to the Istanbul Convention].

3 The proof referred to in paragraph 2 shall be furnished to the satisfaction of the customs authorities using one of the following methods:

- a by production of a customs or commercial document certified by the customs authorities establishing that the goods in question have been presented at the office of destination;
- b by the production of a customs document showing entry for a customs procedure in a third country, or a copy or photocopy thereof, certified as a true copy either by the body which endorsed the original document, or by the authorities of the third country concerned, or by the authorities of one of the Member States;
- c by the evidence referred to in Article 8 of the ATA Convention^[F39] or in Article 10 of Annex A to the Istanbul Convention].

The documents referred to in points (a) and (b) of the first subparagraph shall include information enabling the goods in question to be identified.]

Textual Amendments

- F39** Inserted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F40** Inserted by Commission Regulation (EC) No 881/2003 of 21 May 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 458

1 The customs authorities shall designate a coordinating office in each Member State for any action concerning infringements or irregularities relating to ATA carnets.

Those authorities shall inform the Commission of the designation of the coordinating offices together with their full address. A list of the offices shall be published in the *Official Journal of the European Communities*, C series.

2 For the purposes of determining the Member State responsible for levying the duties and other charges due, the Member State in which an offence or irregularity committed during a transit operation carried out under cover of an ATA carnet is detected within the meaning of the second subparagraph of ^[F14]Article 457c(3) shall be the Member State where the goods were found or, if they have not been found, the Member State whose coordinating office holds the most recent voucher from the carnet.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 459

1 Where the customs authorities of a Member State establish that a customs debt has been incurred, a claim shall be sent to the guaranteeing association with which that Member State is linked as soon as possible. Where the incurrence of the debt is due to the fact that the goods covered by the ATA carnet have not been re-exported or have not been assigned a customs-approved treatment or use within the periods laid down by the ATA Convention^{F39} or the Istanbul Convention], this claim shall be sent at the earliest three months after the date of expiry of the carnet.

2 The coordinating office making the claim shall at the same time, as far as possible, send to the coordinating office in the jurisdiction of which the office of temporary admission is situated, an information memo drawn up in accordance with the model shown in Annex 59.

The information memo shall be accompanied by a copy of the undischarged voucher, if the coordinating office has it in its possession. The information memo may also be used whenever this is deemed necessary.

Textual Amendments

F39 Inserted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 460

1 The amount of duties and taxes arising from the claim referred to in Article 459 shall be calculated by means of the model taxation form set out in Annex 60 completed in accordance with the instructions attached to it.

The taxation form may be sent later than the claim, though not more than three months from the claim and in any event not more than six months from the date on which the customs authorities initiate the recovery proceedings.

2 In accordance with Article 461 and as provided therein, the sending of this form to a guaranteeing association by the customs administration with which that association is connected shall not release the other guaranteeing associations in the Community from an obligation to pay duties and other charges if it is found that the offence or irregularity was committed in a Member State other than the one in which the proceedings were initiated.

3 The taxation form shall be completed in duplicate or triplicate, as necessary. The first copy shall be for the guaranteeing association connected with the customs authority of the Member State in which the claim is made. The second copy shall be retained by the issuing coordinating office. Where necessary the issuing coordinating office shall send the third copy to the coordinating office in whose jurisdiction (SIC! jurisdiction) the office of temporary admission is situated.

Article 461

1 Where it is established that the offence or irregularity was committed in a Member State other than the one in which the proceedings were initiated, the coordinating office of the first Member State shall close the file as far as it is concerned.

2 For the purposes of closure it shall send to the coordinating office of the second Member State the contents of the file in its possession and if necessary shall refund to the

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guaranteeing association with which it is connected any sums which that association may have deposited or provisionally paid.

However, the file shall be closed only if the coordinating office of the first Member State receives a discharge from the coordinating office of the second Member State indicating that claim proceedings have been initiated in the latter Member State, in accordance with the rules of the ATA Convention^[F39] or of the Istanbul Convention]. This discharge shall be drawn up in accordance with the model in Annex 61.

3 The coordinating office of the Member State where the offence or irregularity was committed shall take over the recovery proceedings and where necessary collect from the guaranteeing association with which it is connected the amount of duties and other charges due at the rates in force in the Member State where this office is situated.

4 The proceedings must be transferred within a period of one year counting from the expiry of the carnet on condition that payment has not become definitive pursuant to Article 7 (2) or (3) of the ATA Convention^[F39] or Article 9(1)(b) and (c) of Annex A to the Istanbul Convention]. Should this time limit be exceeded the third and fourth paragraphs of ^[F14]Article 457c(3)] shall apply.

Textual Amendments

F39 Inserted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

CHAPTER 10

Transport under the form 302 procedure

Article 462

1 Where, in accordance with Articles 91 (2) (e) and 163 (2) (e) of the Code, goods are transported from one point in the customs territory of the Community to another under cover of form 302 established under the Convention between the Parties to the North Atlantic Treaty on the Status of their Forces, signed in London on 19 June 1951, the customs territory of the Community shall be considered, for the purposes of the rules governing the use of the said form for such transport, to form a single territory.

2 Where, in the course of a transport operation referred to in paragraph 1, goods pass through the territory of a third country, the controls and formalities associated with form 302 shall be carried out at the points where the goods temporarily leave the customs territory of the Community and where they re-enter that territory.

3 Where it is found that, in the course of or in connection with a transport operation carried out under cover of form 302, an offence or irregularity has been committed in a particular Member State, the recovery of duties and other charges which may be payable shall be effected by that Member State in accordance with Community or national provisions, without prejudice to the institution of criminal proceedings.

4 ^[F14]Article 457c(3)] shall apply *mutatis mutandis*.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

F14 Substituted by Commission Regulation (EC) No 881/2003 of 21 May 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

[^{F5}Chapter 10a

Procedure for postal consignments

Article 462a

1 Where under Article 91(2)(f) of the Code, non-Community goods are carried from one point to another in the customs territory of the Community by post (including parcel post), the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42, or have a label of this type so affixed.

2 Where Community goods are carried by post (including parcel post) to or from a part of the customs territory of the Community where Directive 77/388/EEC does not apply, the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42b, or have a label of this type so affixed.]

^{F9}CHAPTER 11

**[^{F9}Use of community transit documents to apply
measures relating to the export of certain goods**

^{F9}Article 463

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^{F9}Article 464

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^{F9}Article 465

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^{F9}Article 466

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^{F9}Article 467

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^{F9}Article 468

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Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

F⁹ Article 469

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F⁹ Article 470

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F⁹CHAPTER 12

**Provisions relating to documents (Control copy T5) to be used for applying
Community measures involving controls on the use and/or destination of goods]**

F⁹ Article 471

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F⁹ Article 472

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F⁹ Article 473

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F⁹ Article 474

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F⁹ Article 475

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F⁹ Article 476

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F⁹ Article 477

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F⁹ Article 478

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F⁹ Article 479

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F⁹ Article 480

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F⁹ Article 481

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F⁹ Article 482

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Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

F⁹ Article 483

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F⁹ Article 484

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F⁹ Article 485

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F⁹ Article 486

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F⁹ Article 487

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F⁹ Article 488

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F⁹ Article 489

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F⁹ Article 493

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F⁹ Article 494

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F⁹ Article 495

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Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

[^{F25}TITLE III

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER 1

Basic provisions common to more than one of the arrangements

Section 1

Definitions

Article 496

For the purposes of this Title:

- (a) ‘arrangements’ means a customs procedure with economic impact;
- (b) ‘authorisation’ means permission by the customs authorities to use arrangements;
- (c) ‘single authorisation’ means an authorisation involving different customs administrations covering entry for and/or discharge of the arrangements, storage, successive processing operations or uses;
- (d) ‘holder’ means the holder of an authorisation;
- (e) ‘supervising office’ means the customs office indicated in the authorisation as empowered to supervise the arrangements;
- (f) ‘office of entry’ means the customs office or offices indicated in the authorisation as empowered to accept declarations entering goods for the arrangements;
- (g) ‘office of discharge’ means the customs office or offices indicated in the authorisation as empowered to accept declarations assigning goods, following entry for the arrangements, to a new permitted customs-approved treatment or use, or, in the case of outward processing, the declaration for free circulation;
- (h) ‘triangular traffic’ means the traffic where the office of discharge is not the same as the office of entry;
- (i) ‘accounts’ means the holder's commercial, tax or other accounting material, or such data held on their behalf;
- (j) ‘records’ means the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control the arrangements, in particular as regards the flow and changing status of the goods; in the customs warehousing arrangements records are called stock records;
- (k) ‘main compensating products’ means compensating products for the production of which the arrangements were authorised;
- (l) ‘secondary compensating products’ means compensating products which are a necessary by-product of the processing operation other than the main compensating products specified in the authorisation;

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- (m) ‘period for discharge’ means the time by which the goods or products must have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system), or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

Section 2

Application for authorisation

Article 497

1 Application for authorisation shall be made in writing using the model set out in Annex 67.

2 The customs authorities may permit renewal or modification of an authorisation to be applied for by simple written request.

3 In the following cases, the application for authorisation may be made by means of a customs declaration in writing or by means of a data processing technique using the normal procedure:

- a for inward processing, where in accordance with Article 539 the economic conditions are deemed to be fulfilled, with the exception of applications involving equivalent goods;
- b for processing under customs control, where in accordance with Article 552(1), first subparagraph, the economic conditions are deemed to be fulfilled;
- c for temporary importation, including use of an ATA or CPD carnet;
- [^{X4}(d) — for outward processing: where the processing operations concern repairs, including the standard exchange system without prior importation,
— for release for free circulation after outward processing using the standard exchange system with prior importation,
— for release for free circulation after outward processing using the standard exchange system without prior importation, where the existing authorisation does not cover such a system and the customs authorities permit its modification,
— for release for free circulation after outward processing if the processing operation concerns goods of a non-commercial nature.]

The application for authorisation may be made by means of an oral customs declaration for temporary importation in accordance with Article 229, subject to the presentation of a document made out in accordance with Article 499, third subparagraph.

The application for authorisation may be made by means of a customs declaration for temporary importation by any other act in accordance with Article 232(1).

4 Applications for a single authorisation, except for temporary importation, shall be made in accordance with paragraph 1.

5 Customs authorities may require applications for temporary importation with total relief from the import duties in accordance with Article 578 to be made in accordance with paragraph 1.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Editorial Information

- X4** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 498

The application for an authorisation under Article 497 shall be submitted:

- (a) for customs warehousing: to the customs authorities designated for the place to be approved as a customs warehouse or where the applicant's main accounts are held;
- (b) for inward processing and processing under customs control: to the customs authorities designated for the place where the processing operation is to be carried out;
- (c) for temporary importation: to the customs authorities designated for the place where the goods are to be used, without prejudice to [^{X4}Article 580(2)] second subparagraph;
- (d) for outward processing: to the customs authorities designated for the place where the goods to be declared for temporary exportation are located.

Editorial Information

- X4** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 499

Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 220, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or can be entered on the form used for the written declaration:

- (a) name and address of the applicant, the declarant and the operator;
- (b) nature of the processing or use of the goods;
- (c) technical description of the goods and compensating or processed products and means of identifying them;
- (d) codes of economic conditions in accordance with Annex 70;
- (e) estimated rate of yield or method by which that rate is to be determined;
- (f) estimated period for discharge;
- (g) proposed office of discharge;

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- (h) place of processing or use;
- (i) proposed transfer formalities;
- (j) in the case of oral customs declaration, the value and quantity of the goods.

Where the document referred to in the [^{X4}second subparagraph] is presented with an oral customs declaration for temporary importation, it shall be made out in duplicate and one copy shall be endorsed by the customs authorities and given to the declarant.

Editorial Information

- X4** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Section 3

Single authorisation

Article 500

1 Where a single authorisation is applied for, the prior agreement of the authorities concerned shall be necessary, in accordance with the procedure set out in paragraphs 2 and 3.

2 In the case of temporary importation, the application shall be submitted to the customs authorities designated for the place of first use, without prejudice to Article [^{X4}580(2)], second subparagraph.

In other cases, it shall be submitted to the customs authorities designated for the place where the applicant's main accounts are held facilitating audit-based controls of the arrangements and where at least part of the storage, processing or temporary export operations to be covered by the authorisation are conducted.

[^{F22}Where the competent customs authorities cannot be determined under the first or second subparagraph, the application shall be submitted to the customs authorities designated for the place where the applicant's main accounts are held facilitating audit-based controls of the arrangements.]

3 These customs authorities designated in accordance with paragraph 2 shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within that period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

4 The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

They shall send a copy of the agreed authorisation to all customs authorities concerned.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Editorial Information

- X4** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

- F22** Inserted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 501

1 Where the criteria and conditions for the granting of a single authorisation are generally agreed upon between two or more customs administrations, the said administrations may also agree to replace prior agreement in accordance with Article 500(1) and information to be supplied in accordance with [^{X4}Article 500(4)], second subparagraph, by simple notification.

2 Notification shall always be sufficient where:

- a a single authorisation is renewed, subject to modifications of a minor nature, annulled or revoked;
- b the application for a single authorisation concerns temporary importation and is not to be made using the model in Annex 67.

3 No notification shall be needed where:

- a the only element involving different customs administrations is triangular traffic under inward or outward processing, without use of recapitulative information sheets;
- b ATA or CPD carnets are used;
- c the authorisation for temporary importation is granted by accepting an oral declaration or a declaration by any other act.

Editorial Information

- X4** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Section 4

Economic conditions

Article 502

1 Except where the economic conditions are deemed to be fulfilled pursuant to Chapters 3, 4 or 6, the authorisation shall not be granted without examination of the economic conditions by the customs authorities.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 For the inward processing arrangements (Chapter 3), the examination shall establish the economic unviability of using Community sources taking account in particular of the following criteria, the details of which are laid down in Part B of Annex 70:

- a unavailability of Community-produced goods sharing the same quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;
- b differences in price between Community-produced goods and those intended to be imported;
- c contractual obligations.

3 For the processing under customs control arrangements (Chapter 4), the examination shall establish whether the use of non-Community sources enables processing activities to be created or maintained in the Community.

4 For the outward processing arrangements (Chapter 6), the examination shall establish whether:

- a carrying out processing outside the Community is likely to cause serious disadvantages for Community processors; or
- b carrying out processing in the Community is economically unviable or is not feasible for technical reasons or due to contractual obligations.

Article 503

An examination of the economic conditions involving the Commission may take place:

- (a) if the customs authorities concerned wish to consult before or after issuing an authorisation;
- (b) if another customs administration objects to an authorisation issued;
- (c) on the initiative of the Commission.

Article 504

1 Where an examination in accordance with Article 503 is initiated, the case shall be sent to the Commission. It shall contain the results of the examination already undertaken.

2 The Commission shall send an acknowledgement of receipt or notify the customs authorities concerned when acting on its own initiative. It shall determine in consultation with them whether an examination of the economic conditions in the Committee is required.

3 Where the case is submitted to the Committee, the customs authorities shall inform the applicant, or holder, that such a procedure has been initiated and, if the handling of the application is not completed, that the time limits laid down in Article 506 have been suspended.

4 The Committee's conclusion shall be taken into account by the customs authorities concerned and by any other customs authorities dealing with similar authorisations or applications.

This conclusion may include its publication in the C series of the *Official Journal of the European Communities*.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Section 5

The decision on authorisation

Article 505

The customs authorities competent to decide shall grant the authorisation as follows:

- (a) for an application under Article 497(1), using the model set out in Annex 67;
- (b) for an application under Article 497(3), by acceptance of the customs declaration;
- (c) for an application for renewal or modification, by any appropriate act.

Article 506

The applicant shall be informed of the decision to issue an authorisation, or the reasons why the application was rejected, within 30 days or 60 days in the case of the customs warehousing arrangements, of the date the application was lodged or the date any requested outstanding or additional information is received by the customs authorities.

These periods shall not apply in the case of a single authorisation unless it is issued under Article 501.

Article 507

1 Without prejudice to Article 508, an authorisation shall take effect on the date of issue or at any later date given in the authorisation. In the case of a private warehouse, the customs authorities may exceptionally communicate their agreement to use the arrangements prior to the actual issuing of the authorisation.

2 No limit on the period of validity shall be fixed for authorisations for the customs warehousing arrangements.

3 For inward processing, processing under customs control and outward processing, the period of validity shall not exceed three years from the date the authorisation takes effect, except where there are duly justified good reasons.

4 By way of derogation from paragraph 3, for goods under inward processing covered by Annex 73, Part A, the period of validity shall not exceed six months.

In the case of milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/1999⁽⁹⁾, the period of validity shall not exceed three months.

Article 508

1 Except for the customs warehousing arrangements, the customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect at the earliest on the date on which the application was submitted.

2 If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3 In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- a the application is not related to attempted deception or to obvious negligence;
- b the period of validity which would have been granted under Article 507 is not exceeded;
- c the applicant's accounts confirm that all the requirements of the arrangements can be deemed to be met and, where appropriate, the goods can be identified for the period involved, and such accounts allow the arrangements to be controlled; and
- d all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

Section 6

Other provisions concerning the operation of the arrangements

Subsection 1

General provisions

Article 509

1 Commercial policy measures provided for in Community acts shall be applicable on entry for the arrangements of non-Community goods only to the extent that they refer to the entry of goods into the customs territory of the Community.

2 Where compensating products other than those mentioned in Annex 75, obtained under the inward processing arrangements are released for free circulation, the commercial policy measures to be applied shall be those applicable to the release for free circulation of the import goods.

3 Where processed products, obtained under the arrangements for processing under customs control, are released for free circulation, the commercial policy measures applicable to those products shall be applied only where the import goods are subject to such measures.

4 Where Community acts provide for commercial policy measures on release for free circulation, such measures shall not apply to compensating products released for free circulation following outward processing:

- that have retained Community origin within the meaning of Articles 23 and 24 of the Code;
- involving repair, including the standard exchange system;
- following successive processing operations in accordance with Article 123 of the Code.

Article 510

Without prejudice to Article 161(5) of the Code, the supervising office may allow the customs declaration to be presented at a customs office other than those specified in the authorisation. The supervising office shall determine how it shall be informed.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Subsection 2

Transfers

Article 511

The authorisation shall specify whether and under which conditions the movement of goods or products placed under suspensive arrangements between different places or to the premises of another holder may take place without discharge of the arrangements (transfer), subject, in cases other than temporary importation, to the keeping of records.

Transfer shall not be possible where the place of departure or arrival of the goods is a type B warehouse.

Article 512

1 Transfer between different places designated in the same authorisation may be undertaken without any customs formalities.

2 Transfer from the office of entry to the holder's or operator's facilities or place of use may be carried out under cover of the declaration for entry for the arrangements.

3 Transfer to the office of exit with a view to re-exportation may take place under cover of the arrangements. In this case, the arrangements shall not be discharged until the goods or products declared for re-exportation have actually left the customs territory of the Community.

Article 513

Transfer from one holder to another can only take place where the latter enters the transferred goods or products for the arrangements under an authorisation to use the local clearance procedure. Notification to the customs authorities and entry in the records of the goods or products referred to in Article 266 shall take place upon their arrival at the premises of the second holder. A supplementary declaration need not be required.

In the case of temporary importation, the transfer from one holder to another may also take place where the latter enters the goods under the arrangements by means of a customs declaration in writing using the normal procedure.

The formalities to be carried out are laid down in Annex 68. Upon receipt of the goods or products, the second holder shall be obliged to enter them for the arrangements.

Article 514

The transfer involving an increased risk as set out in Annex 44c shall be covered by a guarantee under conditions equivalent to those provided for in the transit procedure.

Subsection 3

Records

Article 515

The customs authorities shall require the holder, the operator or the designated warehousekeeper to keep records, except for temporary importation or where they do not deem it necessary.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

The customs authorities may approve existing accounts containing the relevant particulars as records.

The supervising office may require an inventory to be made of all or some of the goods placed under the arrangements.

Article 516

The records referred to in Article 515 and, where they are required, under Article 581(2) for temporary imports shall contain the following information:

- (a) the information contained in the boxes of the minimum list laid down by Annex 37 for the declaration of entry for the arrangements;
- (b) particulars of the declarations by means of which the goods are assigned a customs-approved treatment or use discharging the arrangements;
- (c) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
- (d) the nature of the processing operations, types of handling or temporary use;
- (e) the rate of yield or its method of calculation where appropriate;
- (f) information enabling the goods to be monitored, including their location and particulars of any transfer;
- (g) commercial or technical descriptions necessary to identify the goods;
- (h) particulars enabling monitoring of the movements under the inward processing arrangements operating with equivalent goods.

However, the customs authorities may waive the requirement for some of this information where this does not adversely affect the control or supervision of the arrangements for the goods to be stored, processed or used.

Subsection 4

Rate of yield and calculation formula

Article 517

1 Where relevant for the arrangements falling under Chapters 3, 4 and 6, a rate of yield or the method for determining a rate, including average rates, shall be established in the authorisation or at the time the goods are entered for the arrangements. Such rate is to be determined, as far as possible, on the basis of production or technical data or, where these are not available, data relating to operations of the same type.

2 In particular circumstances the customs authorities may establish the rate of yield after the goods have been entered for the arrangements, but not later than when they are assigned a new customs-approved treatment or use.

3 The standard rates of yield laid down for inward processing in Annex 69 shall apply to the operations mentioned therein.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 518

1 The proportion of import/temporary export goods incorporated in the compensating products shall be calculated in order:

- to determine the import duties to be charged;
- to determine the amount to be deducted when a customs debt is incurred; or
- to apply commercial policy measures.

These calculations shall be made in accordance with the quantitative scale method, or the value scale method as appropriate, or any other method giving similar results.

For the purposes of the calculations, compensating products shall include processed products or intermediate products.

2 The quantitative scale method shall be applicable where:

- a only one kind of compensating product is derived from the processing operations; in this case the quantity of import/temporary export goods deemed to be present in the quantity of compensating products for which a customs debt is incurred shall be proportional to the latter category of products as a percentage of the total quantity of compensating products;
- b several kinds of compensating product are derived from the processing operations and all elements of the import/temporary export goods are found in each of those compensating products; in this case the quantity of import/temporary export goods deemed to be present in the quantity of a given compensating product for which a customs debt is incurred shall be proportional to:
 - (i) the ratio between this specific kind of compensating product, irrespective of whether a customs debt is incurred, and the total quantity of all compensating products, and
 - (ii) the ratio between the quantity of compensating products for which a customs debt is incurred and the total quantity of compensating products of the same kind.

In deciding whether the conditions for applying the methods described in (a) or (b) are fulfilled, losses shall not be taken into account. Without prejudice to Article 862, losses means the proportion of import/temporary export goods destroyed and lost during the processing operation, in particular by evaporation, desiccation, venting as gas or leaching. In outward processing secondary compensating products that constitute waste, scrap, residues, offcuts and remainders shall be treated as losses.

3 The value scale method shall be applied where the quantitative scale method is not applicable.

The quantity of import/temporary export goods deemed to be present in the quantity of a given compensating product incurring a customs debt shall be proportional to:

- a the value of this specific kind of compensating product, irrespective of whether a customs debt is incurred, as a percentage of the total value of all the compensating products; and
- b the value of the compensating products for which a customs debt is incurred, as a percentage of the total value of compensating products of that kind.

The value of each of the different compensating products to be used for applying the value scale shall be the recent ex-works price in the Community, or the recent selling

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price in the Community of identical or similar products, provided that these have not been influenced by the relationship between buyer and seller.

4 Where the value cannot be ascertained pursuant to paragraph 3, it shall be determined by any reasonable method.

Subsection 5

Compensatory interest

Article 519

1 Where a customs debt is incurred in respect of compensating products or import goods under inward processing or temporary importation, compensatory interest shall be due on the amount of import duties for the period involved.

2 The three-month money market interest rates published in the statistical annex of the Monthly Bulletin of the European Central Bank shall apply.

The applicable rate shall be that applicable two months before the month in which the customs debt is incurred and for the Member State where the first operation or use as provided for by the authorisation took place or should have taken place.

3 Interest shall be applied on a monthly basis, starting on the first day of the month following the month in which the import goods for which a customs debt is incurred were first entered for the arrangements. The period shall close on the last day of the month in which the customs debt is incurred.

Where inward processing (drawback system) is concerned and release for free circulation is requested under Article 128(4) of the Code, the period starts from the first day of the month following the month in which the import duties were repaid or remitted.

- 4 Paragraphs 1, 2 and 3 shall not apply to the following cases:
- a where the period to be taken into account is less than one month;
 - b where the amount of compensatory interest applicable does not exceed EUR 20 per customs debt incurred;
 - c where a customs debt is incurred in order to allow the application of preferential tariff treatment under an agreement between the Community and a third country on imports into that country;
 - d where waste and scrap resulting from destruction is released for free circulation;
 - e where the secondary compensating products referred to in Annex 75 are released for free circulation, provided they are in proportion to exported quantities of main compensating products;
 - f where a customs debt is incurred as a result of an application for release for free circulation under Article 128(4) of the Code, as long as the import duties payable on the products in question have not yet actually been repaid or remitted;
 - g where the holder requests release for free circulation and submits proof that particular circumstances not arising from any negligence or deception on his part make it impossible or uneconomic to carry out the re-export operation under the conditions he had anticipated and duly substantiated when applying for the authorisation;
 - h where a customs debt is incurred and to the extent a security is provided by a cash deposit in relation to this debt;

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- i where a customs debt is incurred in accordance with Article 201(1)(b) of the Code or is due to the release for free circulation of goods which were entered for the temporary importation arrangements under Articles 556 to 561, 563, 565, 568, 573(b) and 576 of this Regulation.

5 In the case of inward processing operations in which the number of import goods and/or compensating products makes it uneconomic to apply the provisions of paragraphs 2 and 3, the customs authorities, at the request of the person concerned, may allow simplified methods giving similar results to be used for the calculation of compensatory interest.

Subsection 6

Discharge

Article 520

1 Where import or temporary export goods have been entered under two or more declarations for the arrangements by virtue of one authorisation:

- in the case of a suspensive arrangement, the assignment of goods or products to a new customs-approved treatment or use shall be considered to discharge the arrangements for the import goods in question entered under the earliest of the declarations;
- in the case of inward processing (drawback system) or outward processing, the compensating products shall be considered to have been obtained from the import or temporary export goods in question respectively, entered under the earliest of the declarations.

Application of the first subparagraph shall not lead to unjustified import duty advantages.

The holder may request the discharge to be made in relation to the specific import or temporary export goods.

2 Where the goods under the arrangements are placed together with other goods and there is total destruction or irretrievable loss, the customs authorities may accept evidence produced by the holder indicating the actual quantity of goods under the arrangements which was destroyed or lost. Where it is not possible for the holder to produce such evidence, the amount of goods which has been destroyed or lost shall be established by reference to the proportion of goods of that type under the arrangements at the time when the destruction or loss occurred.

Article 521

1 At the latest upon expiry of the period for discharge, irrespective of whether aggregation in accordance with Article 118(2), second subparagraph, of the Code is used or not:

- in the case of inward processing (suspension system) or processing under customs control, the bill of discharge shall be supplied to the supervising office within 30 days;
- in the case of inward processing (drawback system), the claim for repayment or remission of import duties must be lodged with the supervising office within six months.

Where special circumstances so warrant, the customs authorities may extend the period even if it has expired.

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Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- 2 The bill or the claim shall contain the following particulars, unless otherwise determined by the supervising office:
- a reference particulars of the authorisation;
 - b the quantity of each type of import goods in respect of which discharge, repayment or remission is claimed or the import goods entered for the arrangements under the triangular traffic system;
 - c the CN code of the import goods;
 - d the rate of import duties to which the import goods are liable and, where applicable, their customs value;
 - e the particulars of the declarations entering the import goods under the arrangements;
 - f the type and quantity of the compensating or processed products or the goods in unaltered state and the customs-approved treatment or use to which they have been assigned, including particulars of the corresponding declarations, other customs documents or any other document relating to discharge and periods for discharge;
 - g the value of the compensating or processed products if the value scale method is used for the purpose of discharge;
 - h the rate of yield;
 - i the amount of import duties to be paid or to be repaid or remitted and where applicable any compensatory interest to be paid. Where this amount refers to the application of Article 546, it shall be specified;
 - j in the case of processing under customs control, the CN code of the processed products and elements necessary to determine the customs value.
- 3 The supervising office may make out the bill of discharge.

Section 7

Administrative cooperation

Article 522

The customs authorities shall communicate to the Commission in the cases, within the time-limit and in the format set out in Annex 70 the following information:

- (a) with regard to inward processing and processing under customs control:
 - (i) authorisations issued;
 - (ii) applications refused or authorisations annulled or revoked on the grounds of economic conditions not being fulfilled;
- (b) with regard to outward processing:
 - (i) authorisations issued in accordance with Article 147(2) of the Code;
 - (ii) applications refused or authorisations annulled or revoked on the grounds of economic conditions not being fulfilled.

The Commission shall make these particulars available to the customs administrations.

Article 523

In order to make pertinent information available to other customs offices involved in the application of the arrangements, the following information sheets provided for in

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Annex 71 may be issued at the request of the person concerned or on the initiative of the customs authorities, unless the customs authorities agree other means of exchange of information:

- (a) for customs warehousing, the information INF8, in order to communicate the elements for assessment of the customs debt applicable to the goods before usual forms of handling have taken place;
- (b) for inward processing:
 - (i) the information sheet INF1, for the communication of information on duty amounts, compensatory interest, security and commercial policy measures,
 - (ii) the information sheet INF9, for the communication of information on compensating products to be assigned another customs approved treatment or use in triangular traffic,
 - (iii) the information sheet INF5, for the communication to obtain duty relief for import goods, of information on prior exportation in triangular traffic,
 - (iv) the information sheet INF7, for the communication of information permitting repayment or remission of duties under the drawback system;
- (c) for temporary importation, the information sheet INF6 in order to communicate the elements for assessment of the customs debt or of amounts of duties already levied for goods moved;
- (d) for outward processing, the information sheet INF2 in order to communicate information on temporary export goods in triangular traffic, in order to obtain partial or total relief for compensating products.

CHAPTER 2

Customs warehousing

Section 1

General provisions

Article 524

For the purposes of this Chapter concerning agricultural products, ‘pre-financed goods’ means Community goods intended for export in the unaltered state which are the subject of the payment of an amount equal to an export refund before the goods are exported, where such payment is provided for in Council Regulation (EEC) No 565/80⁽¹⁰⁾.

Article 525

- 1 Where a customs warehouse is public, the following classification shall apply:
 - a type A, if the responsibility lies with the warehousekeeper;
 - b type B, if the responsibility lies with the depositor;
 - c type F, if the warehouse is operated by the customs authorities.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

2 Where a customs warehouse is private and responsibility lies with the warehousekeeper, who is the same person as the depositor but not necessarily the owner of the goods, the following classification shall apply:

- a type D, where release for free circulation is made by way of the local clearance procedure and may be granted on the basis of the nature, the customs value and the quantity of the goods to be taken into account at the time of their placing under the arrangements;
- b type E, where the arrangements apply although the goods need not be stored in a place approved as a customs warehouse;
- c type C, where neither of the special situations under points (a) and (b) applies.

3 An authorisation for a type E warehouse may provide for the procedures laid down for type D to be applied.

Section 2

Additional conditions concerning the granting of the authorisation

Article 526

1 When granting the authorisation the customs authorities shall define the premises or any other location approved as a customs warehouse of type A, B, C or D. They may also approve temporary storage facilities as such types of warehouse or operate them as a type F warehouse.

2 A location may not be approved as more than one customs warehouse at the same time.

3 Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations may specify that they may only be stored in premises specially equipped to receive them.

4 Type A, C, D and E warehouses may be approved as victualling warehouses within the meaning of Article 40 of Commission Regulation (EC) No 800/99⁽¹⁾.

5 Single authorisations may be granted only for private customs warehouses.

Article 527

1 Authorisations may be granted only if any intended usual forms of handling, inward processing or processing under customs control of the goods do not predominate over the storage of the goods.

2 Authorisations shall not be granted if the premises of customs warehouses or the storage facilities are used for the purpose of retail sale.

An authorisation may, however, be granted, where goods are retailed with relief from import duties:

- a to travellers in traffic to third countries;
- b under diplomatic or consular arrangements;
- c to members of international organisations or to NATO forces.

3 For the purposes of the second indent of Article 86 of the Code, when examining whether the administrative costs of customs warehousing arrangements are disproportionate to the economic needs involved, customs authorities shall take account, *inter alia*, of the type of warehouse and the procedure which may be applied therein.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Section 3

Stock records

Article 528

- 1 In warehouses of type A, C, D and E, the person designated to keep the stock records shall be the warehousekeeper.
- 2 In warehouses of type F, the operating customs office shall keep the customs records in place of stock records.
- 3 In type B warehouses, in place of stock records, the supervising office shall keep the declarations of entry for the arrangements.

Article 529

- 1 The stock records shall at all times show the current stock of goods which are still under the customs warehousing arrangements. At the times laid down by the customs authorities, the warehousekeeper shall lodge a list of the said stock at the supervising office.
- 2 Where Article 112(2) of the Code applies, the customs value of the goods before carrying out usual forms of handling shall appear in the stock records.
- 3 Information on the temporary removal of goods and on goods in common storage in accordance with Article 534(2) shall appear in the stock records.

Article 530

- 1 Where goods are entered for the type E warehouse arrangements, the entry in the stock records shall take place when they arrive at the holder's storage facilities.
- 2 Where the customs warehouse also serves as a temporary storage facility, the entry in the stock records shall take place at the time the declaration for the arrangements is accepted.
- 3 Entry in the stock records relating to discharge of the arrangements shall take place at the latest when the goods leave the customs warehouse or the holder's storage facilities.

Section 4

Other provisions concerning the operation of the arrangements

Article 531

Non-Community goods may undergo the usual forms of handling listed in Annex 72.

Article 532

Goods may be temporarily removed for a period not exceeding three months. Where circumstances so warrant, this period may be extended.

Article 533

Applications for permission to carry out usual forms of handling or to remove goods temporarily from the customs warehouse shall be made in writing on a case by case basis to the supervising office. They must contain all particulars necessary to apply the arrangements.

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Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Such permission may be granted as part of an authorisation to operate the warehousing arrangements. In this case the supervising office, in the manner it shall determine, shall be notified that such handling is to be carried out or the goods are to be temporarily removed.

Article 534

1 Where Community goods are stored on the premises of a customs warehouse or the storage facilities used for goods under the warehousing arrangements, specific methods of identifying such goods may be laid down with a view, in particular, to distinguishing them from goods entered for the customs warehousing arrangements.

2 The customs authorities may permit common storage where it is impossible to identify at all times the customs status of each type of goods. Prefinanced goods shall be excluded from such permission.

Goods in common storage shall share the same eight-digit CN-code, the same commercial quality and the same technical characteristics.

3 For the purpose of being declared for a customs-approved treatment or use the goods in common storage, as well as, in particular circumstances, identifiable goods which fulfill the conditions of the second subparagraph of paragraph 2, may be deemed to be either Community goods or non-Community goods.

Application of the first subparagraph shall, however, not result in a given customs status being assigned to a quantity of goods greater than the quantity actually having that status which is stored at the customs warehouse or the storage facilities when the goods declared for a customs-approved treatment or use are removed.

Article 535

1 Where operations of inward processing or processing under customs control are carried out on the premises of customs warehouses or in storage facilities, the provisions of Article 534 shall apply, *mutatis mutandis*, to the goods under these arrangements.

Where, however, these operations concern inward processing without equivalence or processing under customs control, the provisions of Article 534 on common storage shall not apply with regard to Community goods.

2 Entries in the records shall allow the customs authorities to monitor the precise situation of all goods or products under the arrangements at any time.

CHAPTER 3

Inward processing

Section 1

General provision

Article 536

For the purposes of this Chapter:

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (a) 'Prior exportation' means the system whereby compensating products obtained from equivalent goods are to be exported before the import goods are entered for the arrangements using the suspension system;
- (b) 'Job processing' means any processing of import goods directly or indirectly placed at the disposal of the holder which is carried out according to specifications on behalf of a principal established in a third country, generally against payment of processing costs alone.

Section 2

Additional conditions concerning the granting of the authorisation

Article 537

An authorisation shall be granted only where the applicant has the intention of re-exporting or exporting main compensating products.

Article 538

An authorisation may also be granted for the goods referred to in the fourth indent of Article 114(2)(c) of the Code, with the exception of:

- (a) fuels and energy sources other than those needed for the testing of compensating products or for the detection of faults in import goods needing repair;
- (b) lubricants other than those needed for the testing, adjustment or withdrawal of compensating products;
- (c) equipment and tools.

Article 539

[^{x8}1.] The economic conditions shall be deemed to be fulfilled except where the application concerns import goods mentioned in Annex 73.

[^{x8}2.] However, the conditions shall also be deemed to be fulfilled where an application concerns import goods mentioned in Annex 73, provided that:

- a the application concerns:
 - (i) operations involving goods of a non-commercial nature,
 - (ii) a job processing contract,
 - (iii) the processing of compensating products already obtained by processing under a previous authorisation the granting of which was subject to an examination of the economic conditions,
 - (iv) usual forms of handling referred to in Article 531,
 - (v) repair,
 - (vi) the processing of durum wheat falling within CN code 1001 10 00 to produce pasta falling within CN codes 1902 11 00 and 1902 19; or
- b the aggregate value of the import goods per applicant and per calendar year for each eight-digit CN code does not exceed 150 000 EUR; or

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- c in accordance with Article 11 of Council Regulation (EC) No 3448/93⁽¹²⁾, import goods referred to under Part A of Annex 73 are concerned and the applicant presents a document issued by a competent authority permitting the entry of those goods for the arrangements, in the limits of a quantity determined on the basis of a supply balance.

Editorial Information

- X8** Inserted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 540

The authorisation shall specify the means and methods of identifying the import goods in the compensating products and lay down the conditions for the proper conduct of operations using equivalent goods.

Such methods of identification or conditions may include examination of the records.

Section 3

Provisions concerning the operation of arrangements

Article 541

1 The authorisation shall specify whether and under which conditions equivalent goods referred to in Article 114(2)(e) of the Code and sharing the same eight-digit CN code, the same commercial quality and the same technical characteristics as the import goods may be used for the processing operations.

2 Equivalent goods may be allowed to be at a more advanced stage of manufacture than the import goods where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder or in the undertaking where the operation is being carried out on his behalf, save in exceptional cases.

3 Special provisions, set out in Annex 74, shall apply in respect of the goods referred to in that Annex.

Article 542

1 The authorisation shall specify the period for discharge. Where the circumstances so warrant, this period may be extended even when that originally set has expired.

2 Where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. However, the customs authorities may require that such goods be assigned a new permitted customs-approved treatment or use within the period which they shall set.

3 Irrespective of whether or not aggregation is used or paragraph 2 is applied, the period for discharge for the following compensating products or goods in the unaltered state shall not exceed:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- a four months in the case of milk and milk products referred to in Article 1 of Regulation (EC) No 1255/1999;
- b two months in the case of slaughter without fattening of animals referred to in Chapter 1 of the CN;
- c three months in the case of fattening (including slaughter where relevant) of animals which fall under CN codes 0104 and 0105;
- d six months in the case of fattening (including slaughter where relevant) of other animals referred to in Chapter 1 of the CN;
- e six months in the case of processing of meat;
- f six months in the case of processing of other agricultural products of a kind eligible for advance payment of export refunds referred to in Article 1 of Regulation (EEC) No 565/80, and processed into products or goods referred to in Article 2(b) or (c) of the same Regulation.

Where successive processing operations are carried out or where exceptional circumstances so warrant, the periods may be extended on request, the total period not exceeding twelve months.

Article 543

1 In the case of prior exportation the authorisation shall specify the period within which the non-Community goods must be declared for the arrangements, taking account of the time required for procurement and transport to the Community.

2 The period referred to in paragraph 1 shall not exceed:

- a three months for goods subject to a common market organisation;
- b six months for all other goods.

The period of six months may, however, be extended where the holder submits a reasoned request, provided that the total period does not exceed twelve months. Where the circumstances so warrant the extension may be allowed even after the original period has expired.

Article 544

For the purposes of discharging the arrangements or the claim for repayment of import duties, the following shall be regarded as re-exportation or exportation:

- (a) the delivery of compensating products to persons who are eligible for relief from import duties pursuant to the Vienna Convention of 18 April 1961 on Diplomatic Relations, or to the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions;
- (b) the delivery of compensating products to the armed forces of other countries stationed in the territory of a Member State, where that Member State grants special relief from import duties in accordance with Article 136 of Regulation (EEC) No 918/83;
- (c) the delivery of civil aircraft; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of civil aircraft or parts thereof, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- (d) the delivery of spacecraft and related equipment; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of satellites, their launch vehicles and ground station equipment and parts thereof that are an integral part of the systems, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;
- (e) disposal in accordance with the relevant provisions of secondary compensating products whose destruction under customs supervision is prohibited on environmental grounds; for these purposes, the holder shall prove that discharge of the arrangements in accordance with the normal rules is either impossible or uneconomic.

Section 4

Provisions concerning the operation of the suspension system

Article 545

1 Use of equivalent goods for processing operations in accordance with Article 115 of the Code shall not be subject to the formalities for entry of goods for the arrangements.

2 The equivalent goods and compensating products made therefrom shall become non-Community goods and the import goods Community goods at the time of acceptance of the declaration discharging the arrangements.

However, where import goods are put on the market before the arrangements are discharged, they shall change their status at the time they are put on the market. In exceptional cases, where the equivalent goods are expected not to be present at that time, the customs authorities may allow, at the request of the holder, the equivalent goods to be present at a later time, to be determined by them and within a reasonable time.

3 In case of prior exportation:

- compensating products shall become non-Community goods on acceptance of the export declaration on condition that the goods to be imported are entered for the arrangements;
- import goods shall become Community goods at the time of their entry for the arrangements.

Article 546

The authorisation shall specify whether compensating products or goods in the unaltered state may be released for free circulation without customs declaration, without prejudice to prohibitive or restrictive measures. In this case they shall be considered to have been released for free circulation, if they have not been assigned a customs-approved treatment or use on expiry of the period for discharge.

For the purposes of the first subparagraph of Article 218(1) of the Code, the declaration for release for free circulation shall be considered to have been lodged and accepted and release granted at the time of presentation of the bill of discharge.

The products or goods shall become Community goods when they are put on the market.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 547

In case of release for free circulation of compensating products, boxes 15, 16, 34, 41 and 42 of the declaration shall refer to the import goods. Alternatively, relevant information may also be supplied by information sheet INF1 or any other document accompanying the declaration.

[^{F31} Article 547a

The import duties to be charged under Article 121(1) of the Code on import goods eligible, at the time when the declaration of entry for the arrangements was accepted, for favourable tariff treatment by reason of their end-use shall be calculated at the rate corresponding to such end-use. This shall be allowed only if an authorisation for such end-use could have been granted and if the conditions attaching to the granting of favourable tariff treatment would have been fulfilled.]

Textual Amendments

F31 Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 548

1 The list of compensating products subject to the import duties appropriate to them in accordance with the first indent of Article 122(a) of the Code is in Annex 75.

2 Where compensating products other than those mentioned on the list referred to in paragraph 1 are destroyed, they shall be treated as if they were re-exported.

Article 549

1 Where the compensating products or goods in the unaltered state are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799 enabling the arrangements to be discharged, the documents or records used for the said customs-approved treatment or use or any documents replacing them, shall contain one of the following indications:

- Mercancías PA/S,
- AF/S-varer,
- AV/S-Waren,
- Εμπορεύματα ET/A,
- IP/S goods,
- Marchandises PA/S,
- Merci PA/S,
- AV/S-goederen,
- Mercadorias AA/S,
- SJ/S-tavaroita,
- AF/S-varor^[F11],
- [^{F12}Zboží AZS/P,
- ST/P kaup,

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- IP/ATL preces,
- LP/S prekès,
- AF/F áruk,
- Oġġetti PI/S,
- Towary UCz/Z,
- AO/O blago,
- AZS/PS tovar.]

2 Where import goods entered for the arrangements are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, either in the unaltered state or in the form of compensating products, are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799, the indication referred to in paragraph 1 shall be supplemented by one of the following:

- Política comercial,
- Handelspolitik,
- Handelspolitik,
- Εμπορική πολιτική,
- Commercial policy,
- Politique commerciale,
- Politica commerciale,
- Handelspolitiek,
- Política comercial,
- Kauppapolitiikka,
- Handelspolitik^[F11],
- ^[F12]Obchodní politika,
- Kaubanduspoliitika,
- Tirdzniecības politika,
- Prekybos politika,
- Kereskedelempolitika,
- Politika kummerčjali,
- Polityka handlowa,
- Trgovinska politika,
- Obchodná politika.]

Textual Amendments

F11 Substituted by [Act concerning the conditions of 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.](#)

F12 Inserted by [Act concerning the conditions of 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.](#)

*Status: Point in time view as at 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Section 5

Provision concerning the operation of the drawback system*Article 550*

Where goods under the drawback system are assigned a customs-approved treatment or use referred to in Article 549(1), the indications required for that provision shall be the following:

- Mercancías PA/R,
- AF/T-varer,
- AV/R-Waren,
- Εμπορεύματα ET/E,
- IP/D goods,
- Marchandises PA/R,
- Merci PA/R,
- AV/T-goederen,
- Mercadorias AA/D,
- SJ/T-tavaroita,
- AF/R-varor^[F11],
- [^{F12}Zboží AZS/N,
- ST/T kaup,
- IP/ATM preces,
- LP/D prekės,
- AF/V áruk,
- Oğgetti PI/SR,
- Towary UCz/Zw,
- AO/P blago,
- AZS/SV tovar.]

Textual Amendments

- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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.

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

CHAPTER 4

Processing under customs control

Article 551

1 The arrangements for processing under customs control shall apply for goods the processing of which leads to products which are subject to a lower amount of import duties than that applicable to the import goods.

The arrangements shall also apply for goods which have to undergo operations to ensure their compliance with technical requirements for their release for free circulation.

2 Article 542(1) and (2) shall apply *mutatis mutandis*.

3 For the purposes of determining the customs value of processed products declared for free circulation, the declarant may choose any of the methods referred to in Article 30(2) (a), (b) or (c) of the Code or the customs value of the import goods plus the processing costs.^[F40] Processing costs means all costs incurred in making the processed products, including overheads and the value of any Community goods used.]

Textual Amendments

F40 Inserted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 552

1 For the types of goods and operations mentioned in Annex 76, Part A, the economic conditions shall be deemed to be fulfilled.

For other types of goods and operations examination of the economic conditions shall take place.

2 For the types of goods and operations mentioned in Annex 76, Part B and not covered by Part A, the examination of the economic conditions shall take place in the Committee. Article 504(3) and (4) shall apply.

CHAPTER 5

Temporary importation

Section 1

General provisions

Article 553

1 Animals, unless of negligible commercial value, born of animals placed under the arrangements are considered to be non-Community goods and placed themselves under those arrangements.

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 The customs authorities shall ensure that the total period for which the goods remain under the arrangements for the same purpose and under the responsibility of the same holder does not exceed 24 months, even where the arrangements were discharged by entry for another suspensive arrangement and subsequently entered again for temporary importation.

However, at the holder's request, they may extend this period for the time during which the goods are not used, in accordance with the conditions laid down by them.

3 For the purposes of Article 140(3) of the Code, exceptional circumstances means any event as a result of which the goods must be used for a further period in order to fulfil the purpose of the temporary importation operation.

4 Goods placed under the arrangements must remain in the same state.

Repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the arrangements are admissible.

Article 554

Temporary importation with total relief from import duties (hereinafter: 'total relief from import duties') shall only be granted in accordance with Articles 555 to 578.

Temporary importation with partial relief from import duties shall not be granted for consumable goods.

Section 2

Conditions for total relief from import duties

Subsection 1

Means of transport

Article 555

1 For the purposes of this subsection:

- [^{F8}a 'commercial use' means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;]
- b 'private use' means the use other than commercial of a means of transport;
- c 'internal traffic' means the carriage of persons or goods picked up or loaded in the customs territory of the Community for setting down or unloading at a place within that territory.

2 Means of transport include normal spare parts, accessories and equipment accompanying them.

Textual Amendments

- F8** Substituted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 556

Total relief from import duties shall be granted for pallets.

The arrangements shall also be discharged when pallets of the same type and substantially the same value are exported or re-exported.

Article 557

1 Total relief from import duties shall be granted for containers where they have been durably marked in an appropriate and clearly visible place with the following information:

- a the identity of the owner or operator shown by either his full name or an established identification, symbols such as emblems or flags being excluded;
- b with the exception of swap bodies used for combined rail-road transport, the identification marks and numbers of the container, given by the owner or operator; its tare weight, including all its permanently fixed equipment;
- c with the exception of containers used for transport by air, the country to which the container belongs, shown either in full or by means of the ISO alpha-2 country code provided for in International Standards ISO 3166 or 6346 or by the distinguishing initials used to indicate the country of registration of motor vehicles in international road traffic, or in numbers, in the case of swap bodies used for combined rail-road transport.

Where the application for authorisation is made in accordance with the first subparagraph of Article 497(3)(c), the containers shall be monitored by a person represented in the customs territory of the Community being able to communicate at all times their location and particulars of entry and discharge.

2 Containers may be used in internal traffic before being re-exported. However, they may be used only once during each stay in a Member State, for transporting goods loaded and intended to be unloaded within the territory of the same Member State, where the containers would otherwise have to make a journey unloaded within that territory.

3 Under the conditions of the Convention of Geneva of 21 January 1994 on Customs Treatment of Pool Containers used in International Transport, as approved by Council Decision 95/137/EC⁽¹³⁾, the customs authorities shall permit the arrangements to be discharged where containers of the same type or the same value are exported or re-exported.

Article 558

1 Total relief from import duties shall be granted for means of road, rail, air, sea and inland waterway transport where they:

- a are registered outside the customs territory of the Community in the name of a person established outside that territory; however, if the means of transport are not registered, the above condition may be deemed to be met where they are owned by a person established outside the customs territory of the Community;
- b are used by a person established outside that territory, without prejudice to Articles 559, 560 and 561; and
- c in the case of commercial use and with the exception of means of rail transport, are used exclusively for transport which begins or ends outside the customs territory of the Community; however, they may be used in internal traffic where the provisions in force in the field of transport, in particular those concerning admission and operations, so provide.

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2 Where the means of transport referred to in paragraph 1 are rehired by a professional hire service established in the customs territory of the Community to a person established outside that territory, they must be re-exported within eight days of entry into force of the contract.

Article 559

Persons established in the customs territory of the Community shall benefit from total relief from import duties where:

- (a) means of rail transport are put at the disposal of such persons under an agreement whereby each network may use the rolling stock of the other networks as its own;
- (b) a trailer is coupled to a means of road transport registered in the customs territory of the Community;
- (c) means of transport are used in connection with an emergency situation and their use does not exceed five days; or
- (d) means of transport are used by a professional hire firm for the purpose of re-exportation within a period not exceeding five days.

Article 560

1 Natural persons established in the customs territory of the Community shall benefit from total relief from import duties where they privately use means of transport occasionally, on the instructions of the registration holder, this holder being in the customs territory at the time of use.

Such persons shall also benefit from total relief, for the private use of means of transport hired under a written contract, occasionally:

- a to return to their place of residence in the Community;
- b to leave the Community; or
- c where this is permitted on a general level by the customs administrations concerned.

2 The means of transport shall be re-exported or returned to the hire service established in the customs territory of the Community within:

- a five days of the entry into force of the contract in the case mentioned in paragraph 1(a);
- b eight days of the entry into force of the contract in the case mentioned in paragraph 1(c).

The means of transport shall be re-exported within two days of the entry into force of the contract in the case mentioned under paragraph 1(b).

Article 561

1 Total relief from import duties shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Community, with a view to re-exportation in the name of one of the following persons:

- a in the name of a person established outside that territory;
- b in the name of a natural person established inside that territory where the person concerned is preparing to transfer normal residence to a place outside that territory.

In the case referred to in point (b), the means of transport must be exported within three months of the date of registration.

2 Total relief from import duties shall be granted where means of transport are used commercially or privately by a natural person established in the customs territory of the

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Community and employed by the owner of the means of transport established outside that territory or otherwise authorised by the owner.

Private use must have been provided for in the contract of employment.

Customs authorities may restrict the temporary importation of means of transport under this provision in the case of systematic use.

3 Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Community.

Article 562

Without prejudice to other special provisions, the periods for discharge are the following:

- (a) for means of rail transport: 12 months;
- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
 - by students: the period the student stays in the customs territory of the Community for the sole purpose of pursuing their studies;
 - by persons fulfilling assignments of a specified duration: the period this person stays in the customs territory of the Community for the sole purpose of fulfilling their assignment;
 - in other cases, including saddle or draught animals and the vehicles drawn by them: six months;
- (d) for privately used means of air transport: six months;
- (e) for privately used means of sea and inland waterway transport: 18 months.

Subsection 2

Personal effects and goods for sports purposes imported by travellers; welfare material for seafarers

Article 563

Total relief from import duties shall be granted where personal effects reasonably required for the journey and goods for sports purposes are imported by a traveller as defined in Article 236(A)(1).

Article 564

Total relief from import duties shall be granted for welfare materials for seafarers in the following cases:

- (a) where they are used on a vessel engaged in international maritime traffic;
- (b) where they are unloaded from such a vessel and temporarily used ashore by the crew;

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- (c) where they are used by the crew of such a vessel in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Subsection 3

Disaster relief material; medical, surgical and laboratory equipment; animals; goods for use in frontier zones

Article 565

Total relief from import duties shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Community and intended for state bodies or bodies approved by the competent authorities.

Article 566

Total relief from import duties shall be granted where medical, surgical and laboratory equipment is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

Article 567

Total relief from import duties shall be granted for animals owned by a person established outside the customs territory of the Community.

It shall be granted for the following goods intended for activities in keeping with the particularities of the frontier zone as defined by the provisions in force:

- (a) equipment owned by a person established in the frontier zone adjacent to the frontier zone of temporary importation and used by a person established in that adjacent frontier zone;
- (b) goods used for the building, repair or maintenance of infrastructure in such a frontier zone under the responsibility of public authorities.

Subsection 4

Sound, image or data carrying media, publicity material; professional equipment; pedagogic material and scientific equipment

Article 568

Total relief from import duties shall be granted for goods:

- (a) carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying; or
- (b) exclusively used for publicity purposes.

Article 569

- 1 Total relief from import duties shall be granted where professional equipment is:

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- a owned by a person established outside the customs territory of the Community;
- b imported either by a person established outside the customs territory of the Community or by an employee of the owner, the employee may be established in the customs territory of the Community; and
- c used by the importer or under their supervision, except in cases of audiovisual co-productions.

2 Total relief shall not be granted where equipment is to be used for the industrial manufacture or packaging of goods or, except in the case of hand tools, for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects.

Article 570

Total relief from import duties shall be granted where pedagogic material and scientific equipment are:

- (a) owned by a person established outside the customs territory of the Community;
- (b) imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;
- (c) imported in reasonable numbers, having regard to the purpose of the importation; and
- (d) not used for purely commercial purposes.

Subsection 5

Packings; moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles; special tools and instruments; goods to carry out tests or subject to tests; samples; replacement means of production

Article 571

Total relief from import duties shall be granted where packings:

- (a) if imported filled, are intended for re-exportation whether empty or filled;
- (b) if imported empty, are intended for re-exportation filled.

Packings are not to be used in internal traffic, except with a view to the export of goods. In the case of packings imported filled, this shall apply only from the time that they are emptied of their contents.

Article 572

1 Total relief from import duties shall be granted where moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles are:

- a owned by a person established outside the customs territory of the Community; and
- b used in manufacturing by a person established in the customs territory of the Community and at least 75 % of the production resulting from their use is exported.

2 Total relief from import duties shall be granted for special tools and instruments where the goods are:

- a owned by a person established outside the customs territory of the Community; and

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- b made available free of charge to a person established in the customs territory of the Community for the manufacture of goods which are to be exported in their entirety.

Article 573

Total relief from import duties shall be granted for the following goods:

- (a) goods subjected to tests, experiments or demonstrations;
- (b) goods imported, subject to satisfactory acceptance tests in connection with a sales contract containing the provisions of the satisfactory acceptance tests and subjected to those tests;
- (c) goods used to carry out tests, experiments or demonstrations without financial gain.

For the goods referred to in point (b), the period for discharge is six months.

Article 574

Total relief from import duties shall be granted where samples are imported in reasonable quantities and solely used for being shown or demonstrated in the customs territory of the Community.

Article 575

Total relief from import duties shall be granted where replacement means of production are temporarily made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

The period for discharge is six months.

Subsection 6

Goods for events or for sale

Article 576

1 Total relief from import duties shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the arrangements.

In exceptional cases, the competent customs authorities may authorise the arrangements for other events.

2 Total relief from import duties shall be granted for goods for approval where they cannot be imported as samples and the consignor for his part wishes to sell the goods and the consignee may decide to purchase them after inspection.

The period for discharge is two months.

- 3 Total relief from import duties shall be granted for the following:
- a works of art, collectors' items and antiques as defined in 'Annex I' of Directive 77/388/EEC, imported for the purposes of exhibition, with a view to possible sale;
 - b goods other than newly manufactured ones imported with a view to their sale by auction.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Subsection 7

Spare parts, accessories and equipment; other goods

Article 577

Total relief from import duties shall be granted where spare parts, accessories and equipment are used for repair and maintenance, including overhaul, adjustments and preservation of goods entered for the arrangements.

Article 578

Total relief from import duties may be granted where goods other than those listed in Articles 556 to 577 or not complying with the conditions of these Articles, are imported:

- (a) occasionally and for a period not exceeding three months; or
- (b) in particular situations having no economic effect.

Section 3

Provisions concerning the operation of the arrangements

Article 579

Where personal effects, goods imported for sports purposes or means of transport are declared orally or by any other act for entry of the arrangements, customs authorities may require a written declaration when a high amount of import duties is at stake or a serious risk of non-compliance with obligations of the arrangements exists.

Article 580

1 Declarations for entry for the arrangements using ATA/CPD carnets shall be accepted if they are issued in a participating country and endorsed and guaranteed by an association forming part of an international guarantee chain.

Unless otherwise provided for by bilateral or multilateral agreements, 'participating country' means a contracting party to the ATA Convention, or to the Istanbul Convention having accepted the Customs Cooperation Council recommendations of 25 June 1992 concerning acceptance of the ATA Carnet and the CPD Carnet for the temporary admission procedure.

- 2 Paragraph 1 shall apply only if the ATA/CPD carnets:
- a relate to goods and uses covered by those Conventions or agreements;
 - b are certified by the customs authorities in the appropriate section of the cover page; and
 - c are valid throughout the customs territory of the Community.

The ATA/CPD carnet shall be presented at the office of entry into the customs territory of the Community, except where this office is unable to check the fulfilment of the conditions for the procedure.

3 ^{[F13}Articles 457c, 457d] and 458 to 461 apply *mutatis mutandis* for goods placed under the arrangements and covered by ATA carnets.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F13** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 581

1 Without prejudice to the special guarantee systems for ATA/CPD carnets, entry for the arrangements by written declaration shall be subject to the provision of security, except in the cases referred to in Annex 77.

2 In order to facilitate control of the arrangements, the customs authorities may require records to be kept.

Article 582

1 Where goods placed under the arrangements in accordance with Article 576 are discharged by their entry for free circulation, the amount of the debt shall be determined on the basis of the elements of assessment appropriate to these goods at the moment of acceptance of the declaration for free circulation.

Where goods placed under the arrangements in accordance with Article 576 are put on the market, they shall be considered as presented to customs when they are declared for release for free circulation before the end of the period for discharge.

2 For the purposes of discharging the arrangements in respect of goods referred to in Article 576(1), their consumption, destruction or distribution free of charge to the public at the event shall be considered as re-exportation, provided their quantity corresponds to the nature of the event, the number of visitors and the extent of the holder's participation therein.

The first subparagraph shall not apply to alcoholic beverages, tobacco goods or fuels.

Article 583

Where the goods placed under the arrangements are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799, enabling temporary importation to be discharged, the documents other than ATA/CPD carnets or records used for the said customs-approved treatment or use or any document replacing them shall contain one of the following indications:

- Mercancías IT,
- MI-varer,
- VV-Waren,
- Εμπορεύματα ΠΕ,
- TA goods,
- Marchandises AT,
- Merci AT,
- TI-goederen,
- Mercadorias IT,
- VM-tavaroita,
- TI-varor^[F11],
- ^[F12]Zboží DP,

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- AI kaup,
- PI preces,
- LĶ prekēs,
- IB áruk,
- Oġġetti TA,
- Towary OCz,
- ZU blago,
- DP tovar.]

Textual Amendments

- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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.

Article 584

For means of rail transport used jointly under an agreement, the arrangements shall also be discharged when means of rail transport of the same type or the same value as those which were put at the disposal of a person established in the customs territory of the Community are exported or re-exported.

CHAPTER 6

Outward processing

Section 1

Additional conditions concerning the granting of the authorisation

Article 585

1 Except where indications to the contrary exist, the essential interests of Community processors shall be deemed not to be seriously harmed.

2 Where an application for authorisation is made by a person who exports the temporary export goods without arranging for the processing operations, the customs authorities shall conduct a prior examination of the conditions set out in Article 147(2) of the Code on the basis of supporting documents. Articles 503 and 504 shall apply *mutatis mutandis*.

Article 586

1 The authorisation shall specify the means and methods to establish that the compensating products have resulted from processing of the temporary export goods or to verify that the conditions for using the standard exchange system are met.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Such means and methods may include the use of the information document set out in Annex 104 and the examination of the records.

2 Where the nature of the processing operations does not allow it to be established that the compensating products have resulted from the temporary export goods, the authorisation may nevertheless be granted in duly justified cases, provided the applicant can offer sufficient guarantees that the goods used in the processing operations share the same eight-digit CN code, the same commercial quality and the same technical characteristics as the temporary export goods. The authorisation shall lay down the conditions for using the arrangements.

Article 587

Where the arrangements are requested for repair, the temporary export goods must be capable of being repaired and the arrangements shall not be used to improve the technical performance of the goods.

Section 2

Provisions concerning the operation of the arrangements

Article 588

1 The authorisation shall specify the period for discharge. Where the circumstances so warrant, this period may be extended even when that originally set has expired.

2 Article 157(2) of the Code applies, even after the original period has expired.

Article 589

1 The declaration entering the temporary export goods for the arrangements shall be made in accordance with the provisions laid down for exportation.

2 In the case of prior importation, the documents accompanying the declaration for free circulation shall include a copy of the authorisation unless such authorisation is applied for in accordance with Article 497(3)(d). Article 220(3) applies *mutatis mutandis*.

Section 3

Provisions concerning the calculation of the duty relief

Article 590

1 For the calculation of the amount to be deducted, no account shall be taken of anti-dumping duties and countervailing duties.

Secondary compensating products that constitute waste scrap, residues, offcuts and remainders shall be deemed to be included.

2 In determining the value of the temporary export goods in accordance with one of the methods referred to in the second subparagraph of Article 151(2) of the Code, the loading, transport, and insurance costs for the temporary export goods to the place where the processing operation or the last such operation took place shall not be included in:

- a the value of the temporary export goods which is taken into account when determining the customs value of the compensating products in accordance with Article 32(1)(b)(i) of the Code; or

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- b the processing costs, where the value of the temporary export goods cannot be determined in accordance with Article 32(1)(b)(i) of the Code.

The loading, transport and insurance costs for the compensating products from the place where the processing operation or the last processing operation took place to the place of their entry into the customs territory of the Community shall be included in the processing costs.

Loading, transport and insurance costs shall include:

- a commissions and brokerage, except buying commissions;
- b the cost of containers not integral to the temporary export goods;
- c the cost of packing, including labour and materials;
- d handling costs incurred in connection with transport of the goods.

Article 591

Partial relief from import duties by taking the cost of the processing operation as the basis of the value for duty shall be granted on request.

[^{F13}Customs authorities shall refuse the calculation of partial relief from import duties under this provision if before the compensating products are released for free circulation it is established that the sole object of the release for free circulation at a zero duty rate of the temporary export goods, which are not of Community origin within the meaning of Title II, Chapter 2, Section 1, of the Code, was to benefit from partial relief under this provision.]

[^{X8}Articles 29 to 35 of the Code shall apply *mutatis mutandis* to the processing costs which shall not take into account the temporary export goods.]

Editorial Information

X8 Inserted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

F13 Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 592

In the case of undertakings frequently carrying out processing operations under an authorisation not covering repair, the customs authorities may, on request of the holder, set an average rate of duty applicable to all those operations (aggregated discharge).

This rate shall be determined for each period not exceeding twelve months and shall apply provisionally for compensating products released for free circulation during that period. At the end of each period, the customs authorities shall make a final calculation and, where appropriate, apply the provisions of Article 220(1) or Article 236 of the Code.]

[^{X9}]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Editorial Information

- X9** Deleted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

TITLE IV

IMPLEMENTING PROVISIONS RELATING TO EXPORT

CHAPTER 1

Permanent exportation

Article 788

1 The exporter, within the meaning of Article 161 (5) of the Code, shall be considered to be the person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time when the declaration is accepted.

2 Where ownership or a similar right of disposal over the goods belongs to a person established outside the Community pursuant to the contract on which the export is based, the exporter shall be considered to be the contracting party established in the Community.

Article 789

In cases involving sub-contracting, the export declaration may also be lodged at the customs office responsible for the place where the sub-contractor is established.

Article 790

Where, for administrative reasons, the first sentence of Article 161 (5) of the Code cannot be applied, the declaration may be lodged with any customs office, in the Member State concerned, which is competent for the operation in question.

Article 791

- 1 Where there are duly justified good reasons, an export declaration may be accepted:
- at a customs office other than that referred to in the first sentence of Article 161 (5) of the Code,
 - or
 - at a customs office other than that referred to in Article 790.

In this case, controls relating to the application of prohibitions and restrictions shall take account of the special nature of the situation.

2 Where, in the cases referred to in paragraph 1, export formalities are not completed in the exporter's Member State, the customs office where the export declaration has been lodged shall send a copy of the Single Administrative Document to a designated office in the exporter's Member State.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 792

Without prejudice to Article 207, where the export declaration is made on the basis of the Single Administrative Document, copies 1, 2 and 3 shall be used. The customs office where the export declaration has been lodged (customs office of export) shall stamp Box A and, where appropriate, complete box D. On granting release of the goods, it shall retain copy 1, send copy 2 to the statistical office of the Member State of the customs office of export and return copy 3 to the person concerned.

Article 793

1 Copy 3 of the Single Administrative Document and the goods released for export shall be presented to customs at the customs office of exit.

2 Customs office of exit means:

- a in the case of goods exported by rail, post, air or sea, the customs office competent for the place where the goods are taken over under a single transport contract for transport to a third country by the railway companies, the postal authorities, the airlines or the shipping companies;
- b in the case of goods exported by pipeline and of electrical energy, the office designated by the Member State where the exporter is established;
- c in the case of goods exported by other means or in circumstances not covered by (a) and (b), the last customs office before the goods leave the customs territory of the Community.

3 [F20The customs office of exit shall satisfy itself that the goods presented correspond to those declared and shall supervise their physical departure. Where the declarant enters 'RET-EXP' in Box 44 or otherwise indicates his wish to have Copy No 3 returned to him, the said office shall certify the physical departure of the goods by means of an endorsement on the back of Copy No 3 and shall give that copy to the person who presented it or, where that is not possible, to an intermediary named in Box 50 and established in the district of the office of exit, for return to the declarant. The endorsement shall take the form of a stamp showing the name of the office and the date.]

In the case of split exportation, the endorsement shall be given only for those goods which are actually exported. In the case of split exportation via several different customs offices, the customs office of exit where the original of copy 3 was presented shall, upon receiving a duly substantiated request, certify a copy of copy 3 for each part of the goods in question, with a view to it being presented to another office of exit concerned. The original of copy 3 shall be noted accordingly.

When the entire operation is carried out on the territory of one Member State, that Member State may provide for the non-endorsement of copy 3, in which case this copy shall not be returned.

4 Where the customs office of exit establishes that goods are missing, it shall note the copy of the declaration presented and inform the customs office of export.

Where the customs office of exit establishes that there are goods in excess, it shall refuse exit to these goods until the export formalities have been completed.

When the customs office of exit establishes a discrepancy in the nature of the goods, it shall refuse exit until the export formalities have been completed, and shall also inform the customs office of export.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

5 In the cases referred to in paragraph 2 (a), the customs office of exit shall endorse copy 3 of the export declaration in accordance with paragraph 3 after making the endorsement 'Export' in red on the transport document and affixing its stamp. Where, in the case of regular shipping lines or direct transport or flights to third country destinations, the operators are able to guarantee the regularity of operations by other means, the endorsement 'Export' shall not be required.

6 Where goods sent to a third country or a customs office of exit under a transit procedure are concerned, the office of departure shall endorse copy 3 in accordance with paragraph 3 and return it to the declarant after making the endorsement 'Export', in red, on all copies of the transit document or any other document replacing it. The customs office of exit shall control the physical exit of the goods.

The first subparagraph shall not apply where presentation at the office of departure as referred to in Article 419 (4) and (7) and Article 434 (6) and (9) is dispensed with.

[^{F20}6a Where goods under excise duty suspension arrangements are sent to a third country under cover of the accompanying document provided for by Regulation (EEC) No 2719/92, the customs office of export shall endorse Copy No 3 of the Single Administrative Document in accordance with paragraph 3 and return it to the declarant after entering the word 'Export' in red and affixing the stamp referred to in paragraph 3 on all copies of the accompanying document.

Reference shall be made to the accompanying document on Copy No 3 of the Single Administrative Document and vice versa.

The customs office of exit shall supervise the physical exit of the goods and send back the copy of the accompanying document in accordance with Article 19 (4) of Council Directive 92/12/EEC⁽¹⁴⁾.

Where paragraph 4 applies, the annotation shall be entered (SIC! entered) on the excise accompanying document.]

7 [^{X5}The customs office of export may ask the exporter to provide evidence] that the goods have left the customs territory of the Community.

Editorial Information

X5 Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Textual Amendments

F20 Inserted by [Commission Regulation \(EC\) No 3254/94 of 19 December 1994 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code](#).

Article 794

1 Goods not subject to prohibition or restriction and not exceeding ECU 3 000 in value per consignment and per declarant may be declared at the customs office of exit.

Member States may provide that this provision shall not apply when the person making the export declaration is acting as a professional customs agent on behalf of others.

2 Oral declarations may be made only at the customs office of exit.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 795

Where goods leave the customs territory of the Community without an export declaration, such declaration shall be lodged retrospectively by the exporter at the customs office competent for the place where he is established. The provisions of Article 790 shall apply in these circumstances.

Acceptance of this declaration shall be subject to presentation by the exporter, to the satisfaction of the customs authorities of the customs office concerned, of evidence concerning the nature and quantity of the goods in question and the circumstances under which they left the customs territory of the Community. That office shall also endorse copy 3 of the Single Administrative Document.

Retrospective acceptance of the declaration shall not preclude application of the penalties in force nor the consequences which may arise as regards the common agricultural policy.

Article 796

1 Where goods released for export do not leave the customs territory of the Community, the exporter shall immediately inform the customs office of export. Copy 3 of the declaration in question shall be returned to that office.

2 Where, in the cases referred to in Article 793 (5) or (6), a change in the transport contract has the effect of terminating inside the customs territory of the Community a transport operation which should have finished outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the customs office referred to in Article 793 (2) (a) or, in the case of a transit operation, the office of departure. In this case copy 3 should be returned.

CHAPTER 2

Temporary exportation using an ATA carnet

Article 797

1 An ATA carnet may be used for export where the following conditions are fulfilled:

- a the ATA carnet shall be issued in a Member State of the Community and endorsed and guaranteed by an association established in the Community forming part of an international guarantee chain.

The Commission shall publish a list of the associations;

- b the ATA carnet shall be applicable only to Community goods:
 - which have not been subject on export from the customs territory of the Community to customs export formalities with a view to the payment of refunds or other export amounts under the common agricultural policy,
 - in respect of which no other financial benefit has been granted under the common agricultural policy, coupled with an obligation to export the said goods,
 - in respect of which no request for repayment has been submitted;
- c the documents referred to in Article 221 must be presented. The customs authorities may require production of the transport document;
- d the goods must be intended for reimportation.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 Where goods covered by an ATA carnet are entered for the purposes of temporary exportation, the customs office of export shall carry out the following formalities:

- a verify the information given in boxes A to G of the exportation voucher against the goods under cover of the carnet;
- b complete, where appropriate, the box on the cover page of the carnet headed ‘Certificate by customs authorities’;
- c complete the counterfoil and box H of the exportation voucher;
- d enter its name in box H (b) of the reimportation voucher;
- e retain the exportation voucher.

3 If the customs office of export is not the office of exit, the customs office of export shall carry out the formalities referred to in paragraph 2, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.

4 The time limit for reimportation of the goods laid down by the customs authorities in box H (b) of the exportation voucher may not exceed the validity of the carnet.

Article 798

Where goods which left the customs territory of the Community under cover of an ATA carnet are no longer intended to be reimported, an export declaration containing the particulars referred to in Annex 37 shall be presented to the customs office of export.

On presentation of the carnet in question, the latter shall endorse copy 3 of the export declaration and shall invalidate the reimportation voucher and counterfoil.

TITLE V

OTHER CUSTOMS-APPROVED TREATMENTS OR USES

^{F25}CHAPTER 1

Free zones and free warehouses

Section 1

Provisions common to Sections 2 and 3

Subsection 1

Definitions and general provisions

Article 799

For the purposes of this Chapter:

- (a) ‘control type I’ means controls principally based on the existence of a fence;
- (b) ‘control type II’ means controls principally based on the formalities carried out in accordance with the requirements of the customs warehousing procedure;

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- (c) ‘operator’ means any person carrying on an activity involving the storage, working, processing, sale or purchase of goods in a free zone or a free warehouse.

Article 800

Any person may apply to the customs authorities designated by the Member States for a part of the customs territory of the Community to be designated a free zone or for a free warehouse to be set up.

Article 801

- 1 The application for an authorisation to build in a free zone shall be made in writing.
- 2 The application referred to in paragraph 1 shall specify the activity for which the building will be used and give any other information that will enable the customs authorities designated by the Member States to evaluate the grounds for granting the authorisation.
- 3 The competent customs authorities shall grant authorisation in cases where the application of customs rules would not be impeded.
- 4 Paragraphs 1, 2 and 3 shall also apply where a building in a free zone or a building constituting a free warehouse is converted.

Article 802

The customs authorities of the Member States shall communicate the following information to the Commission:

- (a) the free zones in existence and in operation in the Community according to the classification under Article 799;
- (b) the designated customs authorities to which the application referred to in Article 804 must be presented.

The Commission shall publish the information referred to in (a) and (b) in the *Official Journal of the European Communities*, C series.

Subsection 2

Approval of the stock records

Article 803

- 1 The carrying on of activities by an operator shall be subject to the approval by the customs authorities of the stock records referred to:
 - in Article 176 of the Code in the case of a free zone of control type I or a free warehouse;
 - in Article 105 of the Code in the case of a free zone of control type II.
- 2 The approval shall be issued in writing. It shall be accorded only to persons offering all the necessary guarantees concerning the application of the provisions on free zones or free warehouses.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 804

1 The application for approval of the stock records shall be submitted in writing to the customs authorities designated by the Member State where the free zone or free warehouse is located.

2 The application referred to in paragraph 1 shall specify which activities are envisaged, this information being considered as the notification referred to in Article 172(1) of the Code. It shall include the following:

- a a detailed description of the stock records kept or to be kept;
- b the nature and customs status of the goods to which these activities relate;
- c where applicable, the customs procedure under which the activities are to be carried out;
- d any other information needed by the customs authorities in order to ensure the proper application of the provisions.

Section 2

Provisions applicable to free zones of control type I and to free warehouses

Subsection 1

Controls

Article 805

The fence enclosing free zones shall be such as to facilitate supervision by the customs authorities outside the free zone and prevent any goods being removed irregularly from the free zone.

[^{X4}The first subparagraph] shall also apply *mutatis mutandis* to free warehouses.

The area immediately outside the fence shall be such as to permit adequate supervision by the customs authorities. Access to the said area shall require the consent of the said authorities.

Editorial Information

- X4** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 806

The stock records to be kept for the free zone or free warehouse shall include in particular:

- (a) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial description of the goods and, where relevant, the identification marks of the container;
- (b) information enabling the goods to be monitored at any time, in particular their location, the customs-approved treatment or use assigned to them after storage in the free zone

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- or free warehouse or their re-entry into another part of the customs territory of the Community;
- (c) reference particulars of the transport document used on entry and removal of the goods;
 - (d) indication of customs status and, where relevant, reference particulars of the certificate certifying this status referred to in Article 812;
 - (e) particulars of usual forms of handling;
 - (f) as the case may be, one of the indications referred to in Articles 549, 550 or 583;
 - (g) particulars concerning goods which would not be subject upon release for free circulation or temporary importation to import duties or commercial policy measures, the use or destination of which must be checked.

The customs authorities may waive the requirement for some of this information where supervision or control of the free zone or the free warehouse is not affected.

Where records have to be kept for the purposes of a customs procedure, the information contained in those records need not appear in the stock records.

Article 807

The inward processing or processing under customs control procedures shall be discharged in respect of the compensating products, processed products or goods in the unaltered state situated in a free zone or free warehouse by entry in the stock records of the free zone or free warehouse. Reference particulars of such entry shall be recorded in the records for inward processing or processing under customs control, as the case may be.

Subsection 2

Other provisions concerning the operation of free zone of control type I and free warehouses

Article 808

Commercial policy measures provided for in Community acts shall be applicable to non-Community goods placed in a free zone or free warehouse only to the extent that they refer to the entry of goods into the customs territory of the Community.

Article 809

Where the elements for assessment of the customs debt to be taken into consideration are those applicable before the goods have undergone usual forms of handling referred to in Annex 72, an Information Sheet INF8 may be issued in accordance with Article 523.

Article 810

A victualling warehouse may be set up in a free zone or a free warehouse in accordance with Article 40 of Regulation (EC) No 800/1999.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 811

In the case of the re-exportation of non-Community goods which are not unloaded or which are transhipped, the notification referred to in Article 182(3) of the Code shall not be required.

Article 812

Where the customs authorities certify the Community or non-Community status of the goods, in accordance with Article 170(4) of the Code, they shall use a form conforming to the model and provisions in Annex 109.

The operator shall certify the Community status of the goods by means of that form where non-Community goods are declared for release for free circulation in accordance with Article 173(a) of the Code, including where discharging the inward processing or processing under customs control procedures.

Section 3

Provisions applicable to free zones of control type II

Article 813

Without prejudice to the provisions in section 1 and in Article 814, the provisions laid down for the customs warehouse arrangements shall be applicable to the free zone of control type II.

Article 814

Where non-Community goods which are not unloaded or which are only transhipped are placed under the free zone using the local clearance procedure and re-exported later using the same procedure, the customs authorities may relieve the operator from the obligation to inform the competent customs office of each arrival or departure of such goods. In this case, the control measures shall take account of the special nature of the situation.

The short-term storage of goods in connection with such transhipment shall be considered to be an integral part of the transhipment.]

CHAPTER 2

Re-exportation, destruction and abandonment

^{F14} Article 841

Where re-exportation is subject to a customs declaration, the provisions of Articles 788 to 796 shall apply *mutatis mutandis*, without prejudice to particular provisions which may apply when the previous customs procedure with economic impact is discharged.

Where an ATA carnet is used for re-exportation of goods under temporary importation, the customs declaration may be lodged at a customs office other than that referred to in the first sentence of Article 161(5) of the Code.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F14** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 842

1 For the purposes of Article 182 (3) of the Code, notification of destruction of goods shall be made in writing and signed by the person concerned. The notification must be made in sufficient time to allow the customs authorities to supervise the destruction.

2 Where the goods in question are already the subject of a declaration accepted by the customs authorities, they shall make a reference to the destruction on the declaration and invalidate the declaration in accordance with Article 66 of the Code.

The customs authorities present when the goods are destroyed shall specify on the form or declaration the type and quantity of any waste or scrap resulting from the destruction in order to determine the items of charge applicable to them and to be used when they are assigned another customs-approved treatment or use.

3 The provisions of the first subparagraph of paragraph 2 shall apply *mutatis mutandis* to goods abandoned to the Exchequer.

TITLE VI

GOODS LEAVING THE CUSTOMS TERRITORY OF THE COMMUNITY

f³ Article 843

1 This Title lays down the conditions applicable to goods moving from one point in the customs territory of the Community to another which temporarily leave that territory, whether or not crossing the territory of a third country, whose removal or export from the customs territory of the Community is prohibited or is subject to restrictions, duties or other charges on export by a Community measure in so far as that measure so provides and without prejudice to any special provisions which it may comprise.

These conditions shall not, however, apply:

- where, on declaration of the goods for export from the customs territory of the Community, proof is furnished to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties, taxes or other charges due have been paid or that, in the circumstances obtaining, the goods may leave the customs territory of the Community without further formalities, or
- where the goods are transported by direct flight without stopping outside the customs territory of the Community, or by a regular shipping service within the meaning of Article 313a.

2 Where the goods are placed under a Community transit procedure, the principal shall enter on the document used for the Community transit declaration, specifically in box 44 ('Additional information') of the Single Administrative Document where that is used, one of the following phrases:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Salida de la Comunidad sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión nº ...
 - Udpassage fra Fællesskabet undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...
 - Ausgang aus der Gemeinschaft — gemäß Verordnung/Richtlinie/Beschluß Nr. ... Beschränkungen oder Abgaben unterworfen.
 - Η έξοδος από την Κοινότητα υποβάλλεται σε περιορισμούς η σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ...
 - Exit from the Community subject to restrictions or charges under Regulation/Directive/Decision No ...
 - Sortie de la Communauté soumise à des restrictions ou à des impositions par le règlement ou la directive/décision nº ...
 - Uscita dalla Comunità soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...
 - Bij uitgang uit de Gemeenschap zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.
 - Saída da Comunidade sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão nº ...
 - Yhteisöstä vientiin sovelletaan asetuksen/direktiivin./päättöksen N:o ... mukaisia rajoituksia tai maksuja
 - Utførsel från gemenskapen omfattas i enlighet med förordning/direktiv/beslut ... av restriktioner eller pålagor
 - ^[F12]Výstup ze Společenství podléhá omezením nebo dávkám podle nařízení/směrnice/rozhodnutí č...
 - Ühenduse territooriumilt väljumine on aluseks piirangutele ja maksudele vastavalt määrusele/direktiivile/otsusele nr...
 - Izvešana no Kopienas, piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/Direktīvu/ Lēmumu Nr. ...
 - Išvežimui iš Bendrijos taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/Direktyva/ Sprendimu Nr. ...
 - ^[F13]A kilépés a Közösség területéről a ... rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik
 - Hruġ mill-Komunita` suġġett għall-restrizzjonijiet jew hlasijiet taht Regola/Direttiva/Deċiżjoni Nru ...]
 - Wyprowadzenie ze Wspólnoty podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem / dyrektywą / decyzją nr ...
 - Iznos iz Skupnosti zavezan omejitvam ali obveznim plačilom na podlagi uredbe/direktive/odločbe št...
 - Výstup zo spoločenstva podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č...]
- 3 Where the goods are:
- a placed under a customs procedure other than the Community transit procedure, or
 - b moved without being under a customs procedure.

The T5 control copy shall be made out in accordance with Articles 912a to 912g. In box 104 of the T5 form a cross shall be entered in the square 'Other (specify)' and the phrase stipulated in paragraph 2 added.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

In the case of goods falling within point (a) of the first subparagraph, the T5 control copy shall be made out at the customs office at which the formalities required for consignment of the goods are completed. In the case of goods falling within point (b) of the first subparagraph, the T5 control copy shall be presented with the goods at the competent customs office for the place where the goods leave the customs territory of the Community.

Those offices shall specify the latest date by which the goods, must be presented at the customs office of destination and, where appropriate, shall enter in the customs document under cover of which the goods are to be transported the phrase specified in paragraph 2.

For the purposes of the T5 control copy, the office of destination shall be either the office of destination for the customs procedure under point (a) of the first subparagraph or, where point (b) of the first subparagraph applies, the competent customs office for the place where the goods are brought back into the customs territory of the Community.

4 Paragraph 3 shall also apply to goods moving from one point in the customs territory of the Community to another through the territory of one or more of the EFTA countries referred to in Article 309(f) which are reconsigned from one of those countries.

5 If the Community measure referred to in paragraph 1 provides for the lodging of a guarantee, that guarantee shall be lodged in accordance with Article 912b(2).

6 Where the goods, on arrival at the office of destination, either are not immediately recognised as having Community status or do not immediately undergo the customs formalities required for goods brought into the customs territory of the Community, the office of destination shall take all the measures prescribed for them.

7 In the circumstances described in paragraph 3, the office of destination shall return the original of the T5 control copy without delay to the address shown in box B 'Return to ...' of the T5 form once all the required formalities have been completed and annotations made.

8 Where the goods are not brought back into the customs territory of the Community, they shall be deemed to have left the customs territory of the Community irregularly from the Member State where either they were placed under the procedure referred to in paragraph 2 or the T5 control copy was made out.]

Textual Amendments

- F3** Substituted by Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

PART III

[^{F33}Privileged operations

TITLE I

RETURNED GOODS]

Article 844

1 In accordance with Article 185 (2) (b) of the Code, the following shall be exempt from import duties:

- goods previously exported from the customs territory of the Community, in respect of which the customs export formalities have been completed with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy,
- or
- goods in respect of which a financial advantage other than the said refunds or other amounts has been granted under the common agricultural policy, entailing an obligation to export the said goods,

provided it is established, as appropriate, that the refunds or other amounts paid have been repaid, or that the necessary steps have been taken by the competent authorities for such sums to be withheld, or that the other financial advantages granted have been cancelled, and that the goods:

- (i) could not be entered for home use in the country to which they were sent on account of laws in force in that country;
- (ii) were returned by the consignee as being defective or not in accordance with the provisions of the contract relating to them;
- (iii) were reimported into the customs territory of the Community because they could not be used for the purposes intended owing to other circumstances outside the exporter's control.

2 The circumstances referred to in paragraph 1 (iii) shall include the following:

- a goods returned to the customs territory of the Community following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried;
- b goods originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold;
- c goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported;
- d goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract under which the goods were exported;
- e products covered by the common organization of the market in fruit and vegetables, exported and sent for sale on consignment, but which were not sold in the market of the third country of destination.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

3 Goods exported under the common agricultural policy with an export licence or an advance fixing certificate shall not be exempt from import duties unless it is established that the relevant Community provisions have been complied with.

4 The goods referred to in paragraph 1 shall not be exempt from import duties unless they are entered for free circulation in the customs territory of the Community within twelve months of the date of completion of the customs formalities relating to their exportation.

[^{F19}However, where the goods are declared for free circulation after expiry of the period referred to in the first subparagraph, the customs authorities of the Member State of reimportation may allow the period to be exceeded where exceptional circumstances justify this. Where the customs authorities do allow the period to be exceeded, they shall send details of the case to the Commission.]

Textual Amendments

F19 Inserted by [Commission Regulation \(EC\) No 1677/98 of 29 July 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 845

Returned goods shall be exempt from import duties even where they represent only a proportion of the goods previously exported from the customs territory of the Community.

The same applies where the goods consist of parts or accessories belonging to machines, instruments, apparatus or other products previously exported from the customs territory of the Community.

Article 846

1 By way of derogation from Article 186 of the Code, returned goods in one of the following situations shall be exempt from import duties:

- a goods which, after having been exported from the customs territory of the Community, have received no treatment other than that necessary to maintain them in good condition or handling which alters their appearance only;
- b goods which, after having been exported from the customs territory of the Community, received treatment other than that necessary to maintain them in good condition or handling other than that altering their appearance, but which proved to be defective or unsuitable for their intended use, provided that one of the following conditions is fulfilled:
 - such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition,
 - their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

2 Where returned goods have undergone treatment or handling permitted under paragraph 1 (b) and such treatment would have rendered them liable to import duties if they had come under outward processing arrangements, the rules in force for charging duty under the said arrangements shall apply.

However, if goods have undergone an operation consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

which arose outside the customs territory of the Community, this being established to the satisfaction of the customs authorities, relief from import duties shall be granted provided that the value of the returned goods is not higher, as a result of such operation, than their value at the time of export from the customs territory of the Community.

- 3 For the purposes of the second subparagraph of paragraph 2:
- a repair or restoration to good condition which became necessary means: any operation to remedy operating defects or material damage suffered by goods while they were outside the customs territory of the Community, without which the goods could no longer be used in the normal way for the purposes for which they were intended;
 - b the value of returned goods shall be considered not to be higher, as a result of the operation which they have undergone, than their value at the time of export from the customs territory of the Community, when the operation does not exceed that which is strictly necessary to enable them to continue to be used in the same way as at that time.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable the goods to be used in the same way as at the time of export.

Article 847

When completing the customs export formalities, the customs authorities shall, at the request of the person concerned, issue a document containing the information necessary for identification of the goods in the event of their being returned to the customs territory of the Community.

Article 848

- 1 The following shall be accepted as returned goods:
- goods for which the following documents are produced in support of the declaration for release for free circulation:
 - (a) the copy of the export declaration returned to the exporter by the customs authorities, or a copy of such document certified true by the said authorities; or
 - (b) the information sheet provided for in Article 850.
- Where evidence available to the customs authorities at the customs office of reimportation or ascertainable by them from the person concerned indicates that the goods declared for free circulation were originally exported from the customs territory of the Community, and at that time satisfied the conditions for acceptance as returned goods, the documents referred to at (a) and (b) shall not be required.
- goods covered by an ATA carnet issued in the Community.

These goods may be accepted as returned goods, within the limits laid down by Article 185 of the Code, even when the validity of the ATA carnet has expired.

In all cases, the formalities laid down in Article 290 (2) shall be carried out.

- 2 The first indent of paragraph 1 shall not apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements where autonomous or conventional provisions lay down that customs documents are not required in these circumstances.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Nor shall it apply in cases where goods may be declared for release for free circulation orally or by any other act.

3 Where they consider it necessary, the customs authorities at the customs office of reimportation may ask the person concerned [^{X2}to submit additional evidence, in particular for the purposes of identification of the returned goods.]

Editorial Information

X2 Inserted by [Corrigendum to Commission Regulation \(EEC\) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 849

1 A declaration for release for free circulation relating to returned goods whose export may have given rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, shall be supported not only by the documents referred to in Article 848, but by a certificate issued by the authorities responsible for the grant of such refunds or amounts in the Member State of exportation. Such certificate shall contain the particulars necessary to allow the customs office where the goods concerned were declared for free circulation to verify that it relates to the said goods.

2 When the export of the goods did not give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following indications:

- Sin concesión de restituciones u otras cantidades a la exportación,
- Ingen restitutioner eller andre beløb ydet ved udførslen,
- Keine Ausfuhrerstattungen oder sonstige Ausfuhrvergünstigungen,
- Δεν έτυχαν επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή,
- No refunds or other amounts granted on exportation,
- Sans octroi de restitutions ou autres montants à l'exportation,
- Senza concessione di restituzioni o altri importi all'esportazione,
- Geen restituties of andere bij de uitvoer verleende bedragen,
- Sem concessão de restituições ou outros montantes na exportação,
- [^{F10}Vietäessä ei myönnetty vientitukea eikä muita määriä —Inga bidrag eller andra belopp har beviljats vid exporten,
- Inga bidrag eller andra belopp har beviljats vid exporten[^{F11},]]
- [^{F12}Bez vývozních náhrad nebo jiných částek poskytnaných při vývozu,
- Ekspordil ei makstud toetusi ega muid summasid,
- Bez kompensācijas vai citām summām, kas paredzētas par preču izvešanu,
- Eksportas teisės į gražinamąsias išmokas arba kitas pinigų sumas nesuteikia,
- Kivitel esetén visszatérítést vagy egyéb kedvezményt nem vettek igénybe,
- L-ebda rifuzjoni jew ammonti ohra mogħtija fuq esportazzjoni,
- Nie przyznano dopłat lub innych kwot wynikających z wywozu,
- Brez izvoznih nadomestil ali drugih izvoznih ugodnosti,
- Pri vývoze sa neposkytujú žiadne náhrady alebo iné peňažné čiastky.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

3 When the export of the goods did give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following indications:

- Restituciones y otras cantidades a la exportación reintegradas por ... (cantidad),
- De ved udførslen ydede restitutioner eller andre beløb er tilbagebetalt for ... (mængde),
- Ausfuhrerstattungen und sonstige Ausfuhrvergünstigungen für ... (Menge) zurückbezahlt,
- Επιδοτήσεις και άλλες χορηγήσεις κατά την εξαγωγή επεστράφησαν για ... (ποσότητας),
- Refunds and other amounts on exportation repaid for ... (quantity),
- Restitutions et autres montants à l'exportation remboursés pour ... (quantité),
- Restituzioni e altri importi all'esportazione rimborsati per ... (quantità),
- Restituties en andere bedragen bij de uitvoer voor ... (hoeveelheid) terugbetaald,
- Restituições e outros montantes na exportação reembolsados para ... (quantidade),
- ^[F10]Vientituki ja muut vietäessä maksetut määrät maksettu takaisin ... (määrä) osalta —De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),
- De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),]

^[F29]or]

- ^[F12]Vývozní náhrady nebo jiné částky poskytnuté při vývozu vyplaceny za ... (množství),
- Ekspordil makstud toetused ja muud summad tagastatud ... (kogus) eest,
- Kompensācijas un citas par preču izvešanu paredzētas summas atmaksātas par ... (daudzums),
- Gražinamosios išmokos ir kitos eksporto atveju mokamos pinigų sumos išmokėtos už ... (kiekis),
- Kivitel eseten igénybevett visszatérítés vagy egyéb kedvezmény ... (mennység) után visszafizetve,
- Rifuzjoni jew ammonti oħra fuq esportazzjoni mogħtija lura għal ... (kwantita'),
- Dopłaty i inne kwoty wynikające z wywozu wypłacono za ... (ilość),
- Izvozna nadomestila ali zneski drugih izvoznih ugodnosti povrnjeni za ... (količina),
- Náhrady a iné peňažné čiastky pri vývoze vyplatené za ... (množstvo),]

^[F12]or]

- Título de pago de restituciones u otras cantidades a la exportación anulado por ... (cantidad),
- Ret til udbetaling af restitutioner eller andre beløb ved udførslen er annulleret for ... (mængde),
- Auszahlungsanordnung über die Ausfuhrerstattungen und sonstigen Ausfuhrvergünstigungen für ... (Menge) ungültig gemacht,
- Αποδεικτικό πληρωμής επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή ακυρωμένο για ... (ποσότητας),
- Entitlement to payment of refunds or other amounts on exportation cancelled for ... (quantity),
- Titre de paiement des restitutions ou autres montants à l'exportation annulé pour ... (quantité),

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- Titolo di pagamento delle restituzioni o di altri importi all'esportazione annullato per ... (quantità),
- Aanspraak op restituties of andere bedragen bij uitvoer vervallen voor ... (hoeveelheid),
- Título de pagamento de restituições ou outros montantes à exportação anulado para ... (quantidade),
- [^{F10}Oikeus vientitukeen tai muihin vietäessä maksettuihin määriin peruutettu ... (määrä) osalta —Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),
- Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),]
- [^{F12}Nárok na vyplacení vývozních náhrad nebo jiných částek poskytnutých při vývozu za ... (množství) zanikl,
- Õigus saada toetusi või muid summasid ekspordil on ... (kogus) eest kehtetuks tunnistatud,
- Tiesības izmaksāt kompensācijas vai citas summas, kas paredzētas par preču izvešanu, atceltas attiecībā uz ... (daudzums),
- Teisė į gražinamųjų išmokų arba kitų eksporto atveju mokamų pinigų sumų mokėjimą už ... (kiekis) panaikinta,
- Kivitel eseten ... igénybevett visszatérítésre vagy egyéb kedvezményre való jogosultság ... (mennyiség) után megszűnt,
- Mhux intitolati għal hlas ta'rifuzjoni jew ammonti oħra fuq l-esportazzjoni għal ... (kwantita'),
- Uprawnienie do otrzymania dopłat lub innych kwot wynikających z wywozu anulowano dla ... (ilość),
- Upravičenost do izplačila izvoznih nadomestil ali zneskov drugih izvoznih ugodnosti razveljavljena za ... (količina),
- Nárok na vyplatenie náhrad alebo iných peňažných čiastok pri vývoze za ... (množstvo) zanikol,]

depending on whether the refunds or other amounts provided for on exportation have or have not already been paid by the competent authorities.

4 In the case referred to in subparagraph (b) of the first indent of Article 848 (1), the certificate referred to in paragraph 1 shall be made out on the information sheet INF 3 provided for in Article 850.

5 When the customs authorities at the customs office where the goods are declared for release for free circulation have the means to satisfy themselves that no refund or other amount provided for on exportation under the common agricultural policy has been granted, and cannot subsequently be granted, the certificate referred to in paragraph 1 shall not be required.

Textual Amendments

F10 Inserted by [Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded \(94/C 241/08\)](#).

F11 Substituted by [Act concerning the conditions of 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](#).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- F12** Inserted by Act concerning the conditions of 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.
- F29** Deleted by Act concerning the conditions of 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.

Article 850

Information sheet INF 3 shall be drawn up in an original and two copies on forms which conform to the specimens appearing in Annex 110.

Article 851

1 Subject to paragraph 3, information sheet INF 3 shall be issued at the exporter's request by the customs authorities at the customs office of exportation at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned via a customs office other than the customs office of exportation.

2 Information sheet INF 3 may also be issued, at the exporter's request, by the customs authorities at the customs office of exportation after completion of the export formalities for the goods concerned, provided that these authorities can establish, on the basis of the information at their disposal, that the particulars in the exporter's request relate to the goods exported.

3 In the case of the goods referred to in Article 849 (1), information sheet INF 3 may be issued only after completion of the relevant customs export formalities, and subject to the proviso in paragraph 2.

In addition, it may be issued only on condition that:

- a box B has been completed and endorsed by the customs authorities beforehand; and
- b box A has been completed and endorsed by the customs authorities beforehand, where the information contained therein is required.

Article 852

1 Information sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

2 Where it is expected that the exported goods will be returned to the customs territory of the Community through several customs offices other than the customs office of exportation, the exporter may ask for several information sheets INF 3 to be issued to cover the total quantity of the goods exported.

Similarly, the exporter may ask the customs authorities which issued an information sheet INF 3 to replace it by several information sheets INF 3 covering the total quantity of goods included in the information sheet INF 3 initially issued.

The exporter may also ask for an information sheet INF 3 to be issued in respect of a proportion only of the exported goods.

Article 853

The original and one copy of information sheet INF 3 shall be returned to the exporter for presentation at the customs office of reimportation. The second copy shall be kept in the official files of the customs authorities who issued it.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 854

The customs office of reimportation shall record on the original and on the copy of information sheet INF 3 the quantity of returned goods exempted from import duties, retaining the original and sending the copy, bearing the reference number and the date of declaration for free circulation, to the customs authorities who issued it.

The said customs authorities shall compare this copy with the one in their possession and retain it in their official files.

Article 855

In the event of theft, loss or destruction of the original information sheet INF 3, the person concerned may ask the customs authorities which issued it for a duplicate. They shall comply with this request if the circumstances warrant it. A duplicate so issued shall bear one of the following indications:

- DUPLICADO,
- DUPLIKAT,
- DUPLIKAT,
- ΑΝΤΙΓΡΑΦΟ,
- DULICATE,
- DUPLICATA,
- DUPLICATO,
- DUPLICAAT,
- SEGUNDA VIA,
- [F¹⁰KAKSOISKAPPALE —DUPLIKAT,
- DUPLIKAT[F¹¹,]]
- [F¹²DUPLIKÁT,
- DUPLIKAAT,
- DUBLIKĀTS,
- DUBLIKATAS,
- MÁSODLAT,
- DUPLIKAT,
- DUPLIKAT,
- DVOJNIK,
- DUPLIKÁT.]

The customs authorities shall record on the copy of information sheet INF 3 in their possession that a duplicate has been issued.

Textual Amendments

- F10** Inserted by Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (94/C 241/08).
- F11** Substituted by Act concerning the conditions of 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.
- F12** Inserted by Act concerning the conditions of 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,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

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.

Article 856

1 At the request of the customs authorities at the customs office of reimportation, the customs authorities at the customs office of exportation shall communicate to the former all the information at their disposal to enable them to determine whether the goods meet the conditions necessary to benefit from the provisions of this part.

2 Information sheet INF 3 may be used for the request and the transmission of the information referred to in paragraph 1.

[^{F33}TITLE II

PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE TERRITORIAL SEA OF A THIRD COUNTRY BY COMMUNITY FISHING VESSELS

Article 856a

1 Exemption from import duties for the products referred to in Article 188 of the Code shall be subject to the presentation of a certificate in support of the declaration for release for free circulation relating to those products.

2 For products to be released for free circulation in the Community, in the situations referred to in Article 329(a) to (d), the master of the Community vessel making the catch shall complete boxes 3, 4 and 5 and, if need be, box 9, of the certificate. If the catch has been processed on board, the master of the vessel shall also complete boxes 6, 7 and 8.

Articles 330, 331 and 332 shall apply to completion of the corresponding boxes on the certificate.

When the declaration is made for release for free circulation of these products, the declarant shall complete boxes 1 and 2 of the certificate.

3 The certificate must conform to the model set out in Annex 110a and be drawn up in accordance with paragraph 2.

4 Where the products are declared for release for free circulation at the port where they were unloaded from the Community fishing vessel which made the catch, the derogation referred to in Article 326(2) shall apply *mutatis mutandis*.

5 For the purposes of paragraphs 1 to 4, the meaning of 'Community fishing vessel' and 'Community factory vessel' shall be as defined in Article 325(1) while 'products' shall be taken to mean those products and goods referred to in Articles 326 to 332, where reference is made to those provisions.

6 In order to ensure that paragraphs 1 to 5 are complied with, the Member State administrations shall accord each other mutual assistance in checking that certificates are authentic and the particulars in them accurate.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

PART IV

CUSTOMS DEBT

TITLE I

SECURITY

Article 857

1 The types of security other than cash deposits or guarantors, within the meaning of Articles 193, 194 and 195 of the Code, and the cash deposit or the submission of securities for which Member States may opt even if they do not comply with the conditions laid down in Article 194 (1) of the Code, shall be as follows:

- a the creation of a mortgage, a charge on land, an antichresis or other right deemed equivalent to a right pertaining to immovable property;
- b the cession of a claim, the pledging, with or without surrendering possession, of goods, securities or claims or, in particular, a savings bank book or entry in the national debt register;
- c the assumption of joint contractual liability for the full amount of the debt by a third party approved for that purpose by the customs authorities and, in particular, the lodging of a bill of exchange the payment of which is guaranteed by such third party;
- d a cash deposit or security deemed equivalent thereto in a currency other than that of the Member State in which the security is given;
- e participation, subject to payment of a contribution, in a general guarantee scheme administered by the customs authorities.

2 The circumstances in which and the conditions under which recourse may be had to the types of security referred to in paragraph 1 shall be determined by the customs authorities.

Article 858

Where security is given by making a cash deposit, no interest thereon shall be payable by the customs authorities.

TITLE II

INCURRENCE OF THE DEBT

CHAPTER 1

Failures which have no significant effect on the operation of temporary storage or of the customs procedure

Article 859

The following failures shall be considered to have no significant effect on the correct operation of the temporary storage or customs procedure in question within the meaning of Article 204 (1) of the Code, provided:

- they do not constitute an attempt to remove the goods unlawfully from customs supervision,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- they do not imply obvious negligence on the part of the person concerned, and
- all the formalities necessary to regularize the situation of the goods are subsequently carried out:
 1. exceeding the time limit allowed for assignment of the goods to one of the customs-approved treatments or uses provided for under the temporary storage or customs procedure in question, where the time limit would have been extended had an extension been applied for in time;
 2. [^{F2}in the case of goods placed under a transit procedure, failure to fulfil one of the obligations entailed by the use of that procedure, where the following conditions are fulfilled:
 - (a) the goods entered for the procedure were actually presented intact at the office of destination;
 - (b) the office of destination has been able to ensure that the goods were assigned a customs-approved treatment or use or were placed in temporary storage at the end of the transit operation;
 - (c) where the time limit set under Article 356 has not been complied with and paragraph 3 of that Article does not apply, the goods have nevertheless been presented at the office of destination within a reasonable time;]
 3. in the case of goods placed in temporary storage or under the customs warehousing procedure, handling not authorized in advance by the customs authorities, provided such handling would have been authorized if applied for;
 4. in the case of goods placed under the temporary importation procedure, use of the goods otherwise than as provided for in the authorization, provided such use would have been authorized under that procedure if applied for;
 5. in the case of goods in temporary storage or placed under a customs procedure, unauthorized movement of the goods, provided the goods can be presented to the customs authorities at their request;
 6. [^{F25}in the case of goods in temporary storage or entered for a customs procedure, removal of the goods from the customs territory of the Community or their introduction into a free zone of control type I within the meaning of Article 799 or into a free warehouse without completion of the necessary formalities;]
 7. [^{F2}in the case of goods or products physically transferred within the meaning of Articles 296, 297 or 511, failure to fulfil one of the conditions under which the transfer takes place, where the following conditions are fulfilled:
 - (a) the person concerned can demonstrate, to the satisfaction of the customs authorities, that the goods or products arrived at the specified premises or destination and, in cases of transfer based on Articles 296, 297, 512(2) or 513, that the goods or products have been duly entered in the records of the specified premises or destination, where those Articles require such entry in the records;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (b) where a time limit set in the authorisation was not observed, the goods or products nevertheless arrived at the specified premises or destination within a reasonable time;]
8. [F27; in the case of goods eligible on release for free circulation for the total or partial relief from import duties referred to in Article 145 of the Code, the existence of one of the situations referred to in Article 204 (1) (a) or (b) of the Code while the goods concerned are in temporary storage or under another customs procedure before being released for free circulation;]
9. [F25; in the framework of inward processing and processing under customs control, exceeding the time-limit allowed for submission of the bill of discharge, provided the limit would have been extended had an extension been applied for in time;]
10. [F26; exceeding the time-limit allowed for temporary removal from a customs warehouse, provided the limit would have been extended had an extension been applied for in time.]

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)
- F25** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)
- F26** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)
- F27** Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 860

The customs authorities shall consider a customs debt to have been incurred under Article 204 (1) of the Code unless the person who would be the debtor establishes that the conditions set out in Article 859 are fulfilled.

Article 861

The fact that the failures referred to in Article 859 do not give rise to a customs debt shall not preclude the application of provisions of criminal law in force or of provisions allowing cancellation and withdrawal of authorizations issued under the customs procedure in question.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

CHAPTER 2

Natural wastage

Article 862

1 For the purposes of Article 206 of the Code, the customs authorities shall, at the request of the person concerned, take account of the quantities missing wherever it can be shown that the losses observed result solely from the nature of the goods and not from any negligence or manipulation on the part of that person.

2 In particular, negligence or manipulation shall mean any failure to observe the rules for transporting, storing, handling, working or processing the goods in question imposed by the customs authorities or by normal practice.

Article 863

The customs authorities may waive the obligation for the person concerned to show that the goods were irretrievably lost for reasons inherent in their nature where they are satisfied that there is no other explanation for the loss.

Article 864

The national provisions in force in the Member States concerning standard rates for irretrievable loss due to the nature of the goods themselves shall be applied where the person concerned fails to show that the real loss exceeds that calculated by application of the standard rate for the goods in question.

[^{F4}CHAPTER 3

Goods in special situations]

Article 865

The presentation of a customs declaration for the goods in question, or any other act having the same legal effects, and the production of a document for endorsement by the competent authorities, shall be considered as removal of goods from customs supervision within the meaning of Article 203 (1) of the Code, where these acts have the effect of wrongly conferring on them the customs status of Community goods.

[^{F19}However, in the case of airline companies authorised to use a simplified transit procedure with the use of an electronic manifest, the goods shall not be considered to have been removed from customs supervision if, at the initiative or on behalf of the person concerned, they are treated in accordance with their status as non-Community goods before the customs authorities find the existence of an irregular situation and if the behaviour of the person concerned does not suggest any fraudulent dealing]

Textual Amendments

- F19** Inserted by [Commission Regulation \(EC\) No 1677/98 of 29 July 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 866

Without prejudice to the provisions laid down concerning prohibitions or restrictions which may be applicable to the goods in question, where a customs debt on importation is incurred pursuant to Articles 202, 203, 204 or 205 of the Code and the import duties have been paid, those goods shall be deemed to be Community goods without the need for a declaration for entry into free circulation.

Article 867

The confiscation of goods pursuant to Article 233 (c) and (d) of the Code shall not affect the customs status of the goods in question.

[^{F4}Article 867a

1 Non-Community goods which have been abandoned to the Exchequer or seized or confiscated shall be considered to have been entered for the customs warehousing procedure.

2 The goods referred to in paragraph 1 may be sold by the customs authorities only on the condition that the buyer immediately carries out the formalities to assign them a customs-approved treatment or use.

Where the sale is at a price inclusive of import duties, the sale shall be considered as equivalent to release for free circulation, and the customs authorities themselves shall calculate the duties and enter them in the accounts.

In these cases, the sale shall be conducted according to the procedures in force in the Member States.

3 Where the administration decides to deal with the goods referred to in paragraph 1 otherwise than by sale, it shall immediately carry out the formalities to assign them one of the customs-approved treatments or uses laid down in Article 4 (15) (a), (b), (c) and (d) of the code.]

TITLE III

[^{F6}RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT]

Article 868

Member States need not enter in the accounts amounts of duty of less than ECU 10.

There shall be no post-clearance recovery of import duties or export duties where the amount per recovery action is less than ECU 10.

Article 869

The customs authorities shall themselves decide not to enter uncollected duties in the accounts:

- (a) in cases in which preferential tariff treatment has been applied in the context of a tariff quota, a tariff ceiling or other arrangements when entitlement to this treatment had been ended at the time of acceptance of the customs declaration without that fact having been published in the *Official Journal of the European Communities* before the release for free circulation of the goods in question or, where such fact is not published, having been made known in an appropriate manner in the Member State concerned, the person liable for payment for his part having acted in good faith and complied

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

with all the provisions laid down by the legislation in force as regards the customs declaration;

(b) [^{F42}in cases in which they consider that the conditions laid down in Article 220(2)(b) of the Code are fulfilled, except those in which the dossier must be transmitted to the Commission pursuant to Article 871. However, where Article 871(2), second indent, is applicable, the customs authorities may not adopt a decision waiving entry in the accounts of the duties in question until the end of a procedure initiated in accordance with Articles 871 to 876.]

(c) [^{F43}.]

[^{F44}Where a request is submitted for repayment or remission under Article 236 of the Code in conjunction with Article 220(2)(b) of the Code, subparagraph (b) of the first paragraph of this Article and Articles 871 to 876 shall apply *mutatis mutandis*.

For the purposes of applying the above paragraphs the Member States shall give each other mutual assistance, particularly where an error by the customs authorities of a Member State other than the one responsible for taking the decision is concerned.]

Textual Amendments

- F42** Substituted by Commission Regulation (EC) No 1335/2003 of 25 July 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F43** Deleted by Commission Regulation (EC) No 1335/2003 of 25 July 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F44** Inserted by Commission Regulation (EC) No 1335/2003 of 25 July 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

[^{F42}Article 870

1 Each Member State shall hold at the disposal of the Commission a list of the cases in which the following provisions have been applied:

- Article 869(a),
- Article 236 of the Code in conjunction with Article 220(2)(b) of the Code, where no communication is required under paragraph 2,
- Article 869(b), where no communication is required under paragraph 2.

2 Each Member State shall communicate to the Commission a list of the cases in which the amount not collected from the operator concerned in respect of one or more import or export operations but in consequence of a single error is more than EUR 50 000, and the provisions of Article 236 of the Code in conjunction with Article 220(2)(b) of the Code or of Article 869(b) have been applied, giving a short summary of each case. This communication shall be forwarded during the first and third quarters of each year for all cases in which it was decided not to enter the uncollected duties in the accounts during the preceding half-year.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 871

1 The customs authority shall transmit the case to the Commission to be settled under the procedure laid down in Articles 872 to 876 where it considers that the conditions laid down in Article 220(2)(b) of the Code are fulfilled and:

- it considers that the Commission has committed an error within the meaning of Article 220(2)(b) of the Code,
- the circumstances of the case are related to the findings of a Community investigation carried out under Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters⁽¹⁵⁾ or under any other Community legislation or any agreement concluded by the Community with a country or group of countries in which provision is made for carrying out such Community investigations, or
- the amount not collected from the operator concerned in respect of one or more import or export operations but in consequence of a single error is EUR 500 000 or more.

2 However, the cases referred to in paragraph 1 shall not be transmitted where:

- the Commission has already adopted a decision under the procedure provided for in Articles 872 to 876 on a case involving comparable issues of fact and of law,
- the Commission is already considering a case involving comparable issues of fact and of law.

3 The dossier submitted to the Commission shall contain all the information required for full consideration. It shall include detailed information on the behaviour of the operator concerned, and in particular on his professional experience, good faith and diligence. This assessment shall be accompanied by all information that may demonstrate that the operator acted in good faith. The dossier shall also include a statement, signed by the applicant for repayment or remission, certifying that he has read the dossier and either stating that he has nothing to add or listing all the additional information that he considers should be included.

4 As soon as it receives the dossier the Commission shall inform the Member State concerned accordingly.

5 Should it be found that the information supplied by the Member State is not sufficient to enable a decision to be taken on the case concerned in full knowledge of the facts, the Commission may request that additional information be supplied.

6 Where one of the following situations occurs the Commission shall return the dossier to the customs authority and the procedure referred to in Articles 872 to 876 shall be deemed never to have been initiated:

- the dossier shows that there is a disagreement between the customs authority that has transmitted the dossier and the person who signed the statement referred to in paragraph 3 as regards the account of the facts,
- the dossier is obviously incomplete since it contains nothing that would justify its consideration by the Commission,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- under paragraphs 1 and 2, the dossier should not be transmitted,
- the existence of a customs debt has not been established,
- new information relating to the dossier and of a nature to alter substantially its presentation of the facts or legal assessment has been transmitted by the customs authority to the Commission while it is considering the dossier.

Textual Amendments

F42 Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 872

The Commission shall send to the Member States a copy of the dossier referred to in Article 871(3) within 15 days of the date on which it received that dossier.

Consideration of the case in question shall be included as soon as possible on the agenda of a meeting of the group of experts provided for in Article 873.]

Textual Amendments

F42 Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

[^{F19} Article 872a

Where, at any time in the procedure provided for in Articles 872 and 873, the Commission intends to take a decision unfavourable towards the person concerned by the case presented, it shall communicate its objections to him/her in writing, together with all the documents on which it bases those objections. The person concerned by the case submitted to the Commission shall express his/her point of view in writing within a period of one month from the date on which the objections were sent. If he/she does not give a point of view within that period, he/she shall be deemed to have waived the right to express a position.]

Textual Amendments

F19 Inserted by [Commission Regulation \(EC\) No 1677/98 of 29 July 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

[^{F42} Article 873

After consulting a group of experts composed of representatives of all Member States, meeting within the framework of the Committee to consider the case in question, the Commission shall decide whether the circumstances under consideration are such that the duties in question need not be entered in the accounts.

That decision shall be taken within nine months of the date on which the dossier referred to in Article 871(3) is received by the Commission. However, where the declaration or detailed assessment of the operator's behaviour referred to in Article 871(3) is not

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

included in the dossier, the nine months shall be counted only from the date of receipt of these documents by the Commission. The Commission shall notify the customs authority and the person concerned accordingly.

Where the Commission has found it necessary to ask for additional information from the Member State in order to reach its decision, the nine months shall be extended by a period equivalent to that between the date the Commission sent the request for additional information and the date it received that information. The Commission shall notify the person concerned of the extension of the procedure.

Where the Commission conducts investigations itself in order to reach a decision, the nine months shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The Commission shall notify the customs authority and the person concerned of the dates on which investigations are opened and closed.

Where the Commission has notified the person concerned of its objections in accordance with Article 872a, the period of nine months shall be extended by one month.

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 874

The Member State concerned shall be notified of the decision referred to in Article 873 as soon as possible and in any event within one month of the expiry of the period specified in that Article.

The Commission shall notify the Member States of the decisions it has adopted in order to help customs authorities to reach decisions in situations involving comparable issues of fact and law.

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 875

Where it is established by the decision referred to in Article 873 that the circumstances under consideration are such that the duties in question need not be entered in the accounts, the Commission may specify the conditions under which the Member States may refrain from post-clearance entry in the account in cases involving comparable issues of fact and of law.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 876

If the Commission fails to take a decision within the period referred to in Article 873 or fails to notify a decision to the Member State concerned within the period referred to in Article 874, the customs authorities of that Member State shall not enter the duties in question in the accounts.

^{F6} Article 876a

1 The customs authorities shall suspend the debtor's obligation to pay the duties until such time as they have taken a decision on the request, provided that, where the goods are no longer under customs supervision, security is lodged for the amount of those duties, and that:

- a in cases where a request for invalidation of a declaration has been presented, this request is likely to be met;
- b in cases where a request has been presented for remission pursuant to Article 236 in conjunction with Article 220 (2) (b) of the Code or pursuant to Article 238 or Article 239, the customs authorities consider that the conditions laid down in the relevant provision may be regarded as having been fulfilled;
- c in cases other than those referred to under (b), a request has been presented for remission pursuant to Article 236 of the Code and the conditions referred to in the second paragraph of Article 244 of the Code have been fulfilled.

It shall not be necessary to require a security where such requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.

2 In cases where goods in one of the circumstances referred to in the second indent of Article 233 (c) or in Article 233 (d) of the Code are seized, the customs authorities shall suspend the debtor's obligation to pay the duties if they consider that the conditions for confiscation may be regarded as having been fulfilled.

^{F40a} Where a customs debt is incurred under Article 203 of the Code, the customs authorities shall suspend the obligation of the person referred to in the fourth indent of paragraph 3 of that Article to pay the duties where at least one other debtor has been identified and the amount of the duties has also been communicated to him in accordance with Article 221 of the Code.

The suspension may be granted only on the condition that the person referred to in the fourth indent of Article 203(3) of the Code is not also covered by one of the other indents of the said paragraph and has not been obviously negligent in fulfilling his obligations.

The duration of the suspension shall be limited to one year. However, this period may be extended by the customs authorities for duly justified reasons.

The suspension shall be conditional on the lodging by the person for whose benefit it is granted of a valid security for the amount of the duties at stake, except where such a security covering the whole amount of duties at stake already exists and the guarantor has not been released from his undertakings. Such security need not be required where

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*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

such a requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.]]

Textual Amendments

- F40** Inserted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

TITLE IV

REPAYMENT OR REMISSION OF IMPORT OR EXPORT DUTIES

CHAPTER 1

General provisions

Article 877

- 1 For the purposes of this Title:
 - a *customs office of entry in the accounts* means: the customs office where the import or export duties whose repayment or remission is requested were entered in the accounts;
 - b *decision-making customs authority* means: the customs authority competent to decide on an application for repayment or remission of import or export duties in the Member State where the duties concerned were entered in the accounts;
 - c *supervising customs office* means: the customs office having jurisdiction over the goods which gave rise to entry in the accounts of the import or export duties whose repayment or remission is requested, the said office carrying out certain checks required for appraisal of the application;
 - d *implementing customs office* means: the customs office which adopts the measures necessary to ensure that the decision to repay or remit the import or export duties is correctly implemented.
- 2 The functions of office of entry in the accounts, decision-making customs authority, supervising customs office and implementing customs office may be carried out wholly or in part by the same customs office

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

CHAPTER 2

Implementing provisions relating to Articles 236 to 239 of the Code

Section 1

Application

Article 878

1 Application for repayment or remission of import or export duties, hereinafter referred to as 'application for repayment or remission', shall be made by the person who paid or is liable to pay those duties, or the persons who have taken over his rights and obligations.

Application for repayment or remission may also be made by the representative of the person or persons referred in the first subparagraph.

2 Without prejudice to Article 882, application for repayment or remission shall be made, in one original and one copy, on a form conforming to the specimen and provisions in Annex 111.

However, application for repayment or remission may also be made, at the request of the person or persons referred to in paragraph 1, on plain paper, provided it contains the information appearing in the said Annex.

Article 879

1 Applications for repayment or remission, accompanied by the documents referred to in Article 6 (1) of the Code, must be lodged with the customs office of entry in the accounts, unless the customs authorities designate another office for this purpose; the said office shall transmit it immediately after acceptance to the decision-making customs authority if it is not itself designated as such.

2 The customs office referred to in paragraph 1 shall enter the date of receipt on the original and the copy of the application. It shall return the copy to the applicant.

Where the second subparagraph of Article 878 (2) is applied, the said customs office shall acknowledge receipt in writing to the applicant.

Article 880

Without prejudice to any specific provisions adopted in this connection under the common agricultural policy, an application relating to goods in respect of which an import or export licence or advance fixing certificate was produced when the relevant customs declaration was lodged must also be accompanied by certification issued by the authorities responsible for issuing such licence or certificate attesting that the necessary steps have been taken to cancel the effects of the said licence or certificate.

Such certification shall not be required, however:

- where the customs authority to which the application is submitted itself issued the licence or certificate in question,
- where the ground relied upon in support of the application is a substantive error that has no effect on the attribution of the licence or certificate in question.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 881

1 The customs office referred to in Article 879 may accept an application not containing all the information provided for on the form referred to in Article 878 (2). However, the application must contain at least the information to be entered in boxes 1 to 3 and 7.

2 Where paragraph 1 is applied, the said customs office shall set a time limit for the supply of any missing particulars and/or documents.

3 Where the time limit set by the customs office pursuant to paragraph 2 is not observed, the application shall be considered to have been withdrawn.

The applicant shall be informed of this immediately.

Article 882

1 For returned goods on which export duties were levied at the time of their export from the customs territory of the Community, repayment or remission of these duties shall be subject to the presentation to the customs authorities of a request accompanied by:

- a the document issued as evidence of payment, where the amounts concerned have already been collected;
- b the original, or the copy certified by the customs office of reimportation, of the declaration for free circulation relating to the returned goods.

This document shall bear one of the following endorsements made by the customs office of reimportation:

- Mercancías de retorno en aplicación de la letra (b) del apartado 2 del artículo 185 del Código,
- Returvarer i henhold til kodeksens artikel 185, stk. 2, litra (b),
- Rückwaren gemäß Artikel 185 Absatz 2 Buchstabe (b) des Zollkodex,
- Εμπορεύματα επανεισαγόμενα κατ' εφαρμογή του άρθρου 185 παράγραφος 2 στοιχείο (β) του κώδικα,
- Goods admitted as returned goods under Article 185 (2) (b) of the Code,
- Marchandises en retour en application de l'article 185 paragraphe 2 point (b) du code,
- Merci in reintroduzione in applicazione dell'articolo 185, paragrafo 2, lettera (b) del codice,
- Goederen die met toepassing van artikel 185, lid 2, onder (b), van het Wetboek kunnen worden toegelaten als terugkerende goederen,
- Mercadorias de retorno por aplicação da alínea (b) do n^o 2 do artigo 185^o do código,
- ^[F10]Yhteisön tullikoodeksin 185 artiklan 2 kohdan b alakohdan mukaista palautustavaraa —Returvaror enligt artikel 185.2 (b) i gemenskapens tullkod,
- Returvaror enligt artikel 185.2 b i gemenskapens tullkodex^[F11],]]
- ^[F12]Vráčené zboží podle čl. 185 odst. 2 písm. b) kodexu,
- Seadustiku artikli 185(2)(b) alusel tagasitoodud kaubaks tunnistatud kaup,
- Preces atzītas par atpakaļievēstām saskaņā ar Kodeksa 185. panta 2. punkta b) apakšpunktu,
- Prekės įvežtos kaip grąžintos prekės vadovaujantis Kodekso 185 straipsnio 2 dalies b punktu,
- A Vámkódex 185. cikke (2) bekezdésének b) pontja értelmében tértiáruként behozott áruk,

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Oggetti mdahhla bhala oġġetti miġjuba lura taht Artikolu 185(2)(b) tal-Kodiċi,
 - Towary dopuszczone jako towary powracające zgodnie z art. 185 ust. 2 lit. b) Kodeksu,
 - Blago se ponovno uvažá v skladu s členom 185(2)(b) Zakonika,
 - Vrátený tovar podľa článku 185 ods. 2 písm. b) colného zákonníka;]
- c the copy of the export declaration returned to the exporter at the time of completion of the export formalities for the goods, or a copy thereof certified by the customs office of exportation.

Where the decision-making customs authority is already in possession of the particulars contained in one or more of the declarations referred to at (a), (b) or (c) above, the declaration or declarations concerned need not be produced.

2 The request referred to in paragraph 1 must be lodged with the customs office referred to in Article 879 within 12 months of the date of acceptance of the export declaration.

Textual Amendments

- F10** Inserted by [Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded \(94/C 241/08\)](#).
- F11** Substituted by [Act concerning the conditions of 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](#).
- F12** Inserted by [Act concerning the conditions of 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](#).

Section 2

Procedure for granting repayment or remission

Article 883

The decision-making customs authority may authorize completion of the customs formalities to which any repayment or remission may be subject before it has ruled on the application for repayment or remission. Such authorization shall be entirely without prejudice to its decision on the application.

Article 884

Without prejudice to Article 883 and until a decision has been taken on the application for repayment or remission, the goods in respect of which repayment or remission of duties has been requested may not be transferred to a location other than that specified in the said application unless the applicant notifies in advance the customs office referred to in Article 879, which shall in turn inform the decision-making customs authority.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 885

1 Where an application for repayment or remission relates to a case where supplementary information must be obtained or where the goods must be examined in order to ensure that the conditions for repayment or remission laid down in the Code and in this Title are satisfied, the decision-making customs authority shall adopt the measures necessary to that end, if necessary by requesting the assistance of the supervising customs office, specifying the nature of the information to be obtained or of the checks to be carried out.

The supervising customs office shall comply promptly with this request and shall forward the information obtained and the results of the checks carried out to the decision-making customs authority.

2 Where the application relates to goods which are situated in a Member State other than that in which the import or export duties were entered in the accounts, the provisions of Chapter 4 of this Title shall apply.

Article 886

1 When the decision-making customs authority possesses all the necessary particulars, it shall give its decision in writing on the application for repayment or remission in accordance with Article 6 (2) and (3) of the Code.

2 Where the application is approved, the decision shall include all the particulars necessary for its implementation.

Depending on the circumstances, some or all of the following particulars shall appear in the decision:

- a the information necessary for identifying the goods to which it applies;
- b the grounds for repayment or remission of the import or export duties and a reference to the corresponding article of the Code and, where appropriate, the corresponding article of this Title;
- c the use to which the goods may be put or the destination to which they may be sent, depending on the possibilities available in the particular case under the Code and where appropriate on the basis of a specific authorization by the decision-making customs authority;
- d the time limit for completion of the formalities to which repayment or remission of the import or export duties is subject;
- e a statement indicating that the import or export duties will not be repaid or remitted until the implementing customs office has informed the decision-making customs authority that the formalities to which repayment or remission is subject have been completed;
- f particulars of any requirements to which the goods remain subject pending implementation of the decision;
- g a notice informing the recipient that he must give the original of the decision to the implementing customs office of his choice when presenting the goods.

Article 887

- 1 The implementing customs office shall take steps to ensure:
 - where appropriate, that the requirements referred to in Article 886 (2) (f) are met,
 - that in all cases the goods are actually used in the manner or sent to the destination specified in the decision to repay or remit import or export duties.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

2 Where the decision specifies that the goods may be placed in a customs warehouse, a free zone or a free warehouse, and the recipient avails himself of this opportunity, the necessary formalities must be carried out with the implementing customs office.

3 Where the decision to repay or remit duties specifies a use to which the goods are to be put or a destination to which they are to be sent which can be established only in a Member State other than that in which the implementing customs office is located, proof of compliance shall be furnished by production of a control copy T 5 issued and used in accordance with the provisions of [F3Articles 912a to 912g], and of this Article.

The control copy T 5 must contain the following:

- a box 33 shall contain the combined nomenclature code of the goods;
- b box 103 shall indicate in words the net quantity of the goods;
- c box 104 shall contain, as appropriate, either the words ‘exit from the customs territory of the Community’, or one of the following under the heading ‘other’:
 - Delivery free of charge to the following charity ...,
 - Destruction under customs supervision,
 - Entry for the following customs procedure ...,
 - Placing in a free zone or free warehouse;
- d box 106 shall contain reference particulars of the decision granting repayment or remission of duties;
- e box 107 shall contain the words ‘Articles 877 to 912 of Regulation (EEC) No 2454/93’.

4 The supervising customs office which establishes or on whose responsibility it is established that the goods have actually been used for the purpose specified or have arrived at the prescribed destination shall complete the box entitled ‘Control of use and/or destination’ of the control document by entering a cross against ‘have received the use and/or destination declared overleaf’ and giving the relevant date.

5 When the implementing customs office has satisfied itself that the conditions set out in paragraph 1 are fulfilled, it shall send a certificate to that effect to the decision-making customs authority.

Textual Amendments

- F3** Substituted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 888

A decision-making customs authority having approved an application for repayment or remission of duties shall repay or remit such duty only after receiving the certificate referred to in Article 887 (5).

Article 889

1 Where the request for repayment or remission is based on the existence, at the time when the declaration of release for free circulation was accepted, of a reduced or zero rate of import duty on the goods under a tariff quota, a tariff ceiling or other preferential tariff arrangements, repayment or remission shall be granted only on condition that, at the time of lodging the application for repayment or remission accompanied by the necessary documents:

- in the case of a tariff quota, its volume has not been exhausted,

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

— in other cases, the rate of duty normally due has not been re-established.

If the conditions laid down in the preceding paragraph are not fulfilled, repayment or remission shall nevertheless be granted where the failure to apply the reduced or zero rate of duty to the goods was the result of an error on the part of the customs authorities themselves and the declaration for free circulation contained all the particulars and was accompanied by all the documents necessary for application of the reduced or zero rate.

[^{F33}2 Each Member State shall keep at the disposal of the Commission a list of the cases in which the provisions of the second subparagraph of paragraph 1 have been applied]

Textual Amendments

F33 Inserted by [Commission Regulation \(EC\) No 75/98 of 12 January 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 890

[^{F14}The decision-making customs authority shall grant repayment or remission when:

- (a) the request is accompanied with a certificate of origin, a movement certificate, a certificate of authenticity, an internal Community transit document or with any other appropriate document, indicating that the imported goods were eligible, at the time of acceptance of the declaration for free circulation, for Community treatment, preferential tariff treatment or favourable tariff treatment by reason of the nature of goods;
- (b) the document thus produced refers specifically to the goods in question;
- (c) all the conditions relating to acceptance of the said document are fulfilled;
- (d) all the other conditions for the granting of the Community treatment, a preferential tariff treatment or of a favourable tariff treatment by reason of the nature of goods are fulfilled.]

[^{F15}Repayment or remission shall take place upon presentation of the goods. Where the goods cannot be presented to the implementing customs office, the decision-making customs authority shall grant repayment or remission only where it has information showing unequivocally that the certificate or document produced post-clearance applies to the said goods.]

Textual Amendments

F14 Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

F15 Substituted by [Commission Regulation \(EC\) No 46/1999 of 8 January 1999 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 891

Repayment or remission of duty shall not be granted where certificates for the advance fixing of levies are presented in support of the application.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 892

Import duties shall not be repaid or remitted under Article 238 of the Code where:

- the defective nature of the goods was taken into consideration in drawing up the terms of the contract, in particular the price, under which the goods were entered for a customs procedure involving the obligation to pay import duties,
- the goods are sold by the importer after it has been ascertained that they are defective or do not comply with the terms of the contract.

Article 893

1 Without prejudice to Article 900 (1) (c), the decision-making customs authority shall set a deadline, no later than two months from the date of notification of the decision to repay or remit import duties or export duties, for completion of the customs formalities to which the repayment or remission of duties is subject.

2 Failure to observe the deadline referred to in paragraph 1 shall result in loss of entitlement to repayment or remission except where the person concerned by the decision proves that he was prevented from meeting this deadline by unforeseeable circumstances or *force majeure*.

Article 894

Where destruction of the goods authorized by the decision-making customs authority produces waste or scrap, such waste or scrap shall be regarded as non-Community goods once a decision has been taken accepting the application for repayment or remission.

Article 895

Where the authorization referred to in the second subparagraph of Article 238 (2) (b) of the Code is granted, the customs authorities shall take all necessary steps to ensure that goods placed in a customs warehouse, free zone or free warehouse may subsequently be recognized as non-Community goods.

Article 896

1 Goods which, under the common agricultural policy, are entered for a customs procedure involving the obligation to pay import duties under an import licence or advance fixing certificate shall benefit from Articles 237, 238 and 239 of the Code only where the customs office referred to in Article 879 is satisfied that the necessary steps have been taken by the competent authorities to cancel the effects with regard to the certificate under which the importation took place.

2 Paragraph 1 shall also apply in the case of re-exportation, placing in a customs warehouse, free zone or free warehouse, or destruction of the goods.

Article 897

Where it is not the complete article that is exported, re-exported or destroyed or assigned to another authorized customs treatment or use, but one or more parts or components of that article, the amount to be repaid or remitted shall be the difference between the amount of import duties on the complete article and the amount of import duties which would have been chargeable on the remainder of the article if the latter had been entered in the unaltered state for a customs procedure involving the obligation to pay such duties on the date on which the complete article was so entered.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Article 898

The amount referred to in Article 240 of the Code is hereby set at ECU 10.

CHAPTER 3

Specific provisions relating to the application of Article 239 of the Code

Section 1

Decisions to be taken by the customs authorities of the Member States

[^{F42} Article 899

1 Where the decision-making customs authority establishes that an application for repayment or remission submitted to it under Article 239(2) of the Code:

- is based on grounds corresponding to one of the circumstances referred to in Articles 900 to 903, and that these do not result from deception or obvious negligence on the part of the person concerned, it shall repay or remit the amount of import or export duties concerned,
- is based on grounds corresponding to one of the circumstances referred to in Article 904, it shall not repay or remit the amount of import or export duties concerned.

2 In other cases, except those in which the dossier must be submitted to the Commission pursuant to Article 905, the decision-making customs authority shall itself decide to grant repayment or remission of the import or export duties where there is a special situation resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned.

Where Article 905(2), second indent, is applicable, the customs authorities may not decide to authorise repayment or remission of the duties in question until the end of a procedure initiated in accordance with Articles 906 to 909.

3 For the purposes of Article 239(1) of the Code and of this Article, ‘the person concerned’ shall mean the person or persons referred to in Article 878(1) or their representatives, and any other person who was involved with the completion of the customs formalities relating to the goods concerned or gave the instructions necessary for the completion of these formalities.

4 For the purposes of applying paragraphs 1 and 2 the Member States shall give each other mutual assistance, particularly where an error by the customs authorities of a Member State other than that responsible for taking the decision is concerned.]

Textual Amendments

F42 Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 900

1 Import duties shall be repaid or remitted where:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- a non-Community goods placed under a customs procedure involving total or partial relief from import duties or goods released for free circulation with favourable tariff treatment by reason of their end-use are stolen, provided that the goods are recovered promptly and placed again in their original customs situation in the state they were in when they were stolen;
- b non-Community goods are inadvertently withdrawn from the customs procedure involving total or partial relief from the said duties under which they had been placed, provided that, as soon as the error is found, they are placed again in their original customs situation in the state they were in when they were withdrawn;
- c it is impossible to operate the mechanism for opening the means of transport on which goods previously released for free circulation are located and accordingly to unload them on arrival at their destination, provided that they are immediately re-exported;
- d goods originally released for free circulation are subsequently returned to their non-Community supplier, under the outward processing arrangements, to enable him — free of charge — to eliminate defects existing prior to the release of the goods (even if found after release of the goods) or to bring them into line with the provisions of the contract under which they were released for free circulation, and the said supplier decides to keep the goods permanently because he is unable to remedy the defects or because it would not be economic to do so;
- e it is found, when the customs authorities decide on post-clearance entry in the accounts of import duties actually due on goods released for free circulation with full relief from such duties, that the goods in question have been re-exported from the customs territory of the Community without customs supervision, provided it is established that the substantive conditions laid down in the Code for the repayment or remission of such import duties would actually have been met at the time of re-exportation if the amount had been levied when the goods were released for free circulation;
- f a judicial body has forbidden the marketing of an item previously entered for a customs procedure obliging the person concerned to pay import duties under normal conditions, and the said item is re-exported from the customs territory of the Community or destroyed under the control of the customs authorities, provided it is established that the item in question has not actually been used in the Community;
- g the goods have been entered for a customs procedure involving the obligation to pay such duties by a declarant empowered to do so on his own initiative and, through no fault of the declarant, it has not been possible to deliver them to the consignee;
- h the goods have been addressed to the consignee in error by the consignor;
- i the goods are found to be unsuitable for the use for which the consignee intended them because of an obvious factual error in his order;
- j after having been released for a customs procedure involving the obligation to pay import duties, the goods are found not to have complied, at the time of their release, with the rules in force concerning their use or marketing and therefore cannot be used for the purpose intended by the consignee;
- k the use of the goods by the consignee for the purpose intended is prevented or substantially restricted as a result of measures of general scope taken, after the date of release for a customs procedure involving the obligation to pay import duties, by an authority or other body having the appropriate power of decision;
- l total or partial import duty relief applied for by the person concerned in accordance with existing provisions cannot, through no fault of the person concerned, be granted by the customs authorities, who shall accordingly enter in the accounts the import duties which have become due;

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- m the goods reached the consignee after the binding delivery dates stipulated in the contract under which they were entered for a customs procedure involving the obligation to pay import duties;
- n it has not been possible to sell the goods in the customs territory of the Community and they are delivered free of charge to charities:

- carrying out their activities in a third country, provided that they are represented in the Community,

or

- carrying out their activities in the customs territory of the Community, provided that they are eligible for relief in the case of importation for free circulation of similar goods from third countries.

[^{F20}o the customs debt has been incurred otherwise than under Article 201 of the Code and the person concerned is able to produce a certificate of origin, a movement certificate, an internal Community transit document or other appropriate document showing that if the imported goods had been entered for free circulation they would have been eligible for Community treatment or preferential tariff treatment, provided the other conditions referred to in Article 890 were satisfied.]

[^{F142} Repayment or remission of import duties in the cases referred to in paragraph 1(c) and (f) to (n) shall, except where the goods are destroyed by order of a public authority or delivered free of charge to charities carrying out their activities in the Community, be conditional upon their re-export from the customs territory of the Community under the supervision of the customs authorities.

If requested, the decision-making authority shall permit re-export of the goods to be replaced by their destruction or by placing them under the external Community transit procedure, under the customs warehousing arrangements, or in a free zone or free warehouse.

Goods to be assigned one of these treatments shall be considered to be non-Community goods.

In this case, the customs authorities shall take all requisite measures to ensure that the goods placed in a customs warehouse, in a free zone or in a free warehouse may later be recognised as non-Community goods.]

^{F413}

4 In addition, the supervising customs office must be satisfied that the goods have been neither used nor sold before their re-exportation.

Textual Amendments

F14 Substituted by Commission Regulation (EC) No 881/2003 of 21 May 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

F20 Inserted by Commission Regulation (EC) No 3254/94 of 19 December 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community customs code.

F41 Deleted by Commission Regulation (EC) No 881/2003 of 21 May 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Article 901

- 1 Import duties shall be repaid or remitted where:
 - a goods entered in error for a customs procedure involving the obligation to pay import duties have been re-exported from the customs territory of the Community without having been previously entered for the customs procedure under which they should have been placed, provided the other conditions laid down in Article 237 of the Code have been met;
 - b the goods have been re-exported or destroyed in accordance with Article 238 (2) (b) of the Code without customs supervision, provided the other conditions laid down in the said Article have been met;
 - c the goods have been re-exported or destroyed without customs supervision in accordance with Article 900 (1) (c) and (f) to (n), provided the other conditions laid down in Article 900 (2) and (4) have been met.
- 2 Repayment or remission of import duties in the circumstances referred to in paragraph 1 shall be conditional on:
 - a production of all the evidence needed to enable the decision-making customs authority to satisfy itself that the goods in respect of which repayment or remission is requested:
 - have actually been re-exported from the customs territory of the Community, or
 - have been destroyed under the supervision of authorities or persons empowered to certify such destruction officially;
 - b the return to the decision-making customs authority of any document certifying the Community status of the goods in question under cover of which the said goods may have left the customs territory of the Community, or the presentation of whatever evidence the said authority considers necessary to satisfy itself that the document in question cannot be used subsequently in connection with any importation of goods into the Community.

Article 902

- 1 For the purposes of Article 901 (2):
 - a the evidence needed to enable the decision-making customs authority to satisfy itself that the goods in respect of which repayment or remission is requested have actually been re-exported from the customs territory of the Community shall consist of the presentation by the applicant of:
 - the original or a certified copy of the declaration for export of the goods from the customs territory of the Community,
 - and
 - certification by the customs office through which the goods actually left the customs territory of the Community.

Where such certification cannot be produced, proof that the goods have left the customs territory of the Community may be presented in the form of:

- certification by the customs office in the third country of destination confirming that the goods have arrived, or
- the original or a certified copy of the customs declaration for the goods made in the third country of destination.

These documents must be accompanied by administrative and commercial documentation enabling the decision-making customs authority to check that the goods

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

exported from the customs territory of the Community are the same as those which had been declared for a customs procedure involving the obligation to pay import duties, namely:

- the original or a certified copy of the declaration for the said procedure, and
 - where this is considered necessary by the decision-making customs authority, commercial or administrative documents (such as invoices, dispatch details, transit documents or health certificates) containing a full description of the goods (trade description, quantities, marks and other identifying particulars) which were presented with the declaration for the said procedure or with the declaration for export from the customs territory of the Community or the customs declaration made for the goods in the third country of destination, as the case may be;
- b The evidence needed to enable the decision-making customs authority to satisfy itself that the goods in respect of which repayment or remission is requested have actually been destroyed under the supervision of authorities or persons authorized to certify officially such destruction shall consist of the presentation by the applicant of:
- a report or declaration of destruction drawn up by the authorities under whose supervision the goods were destroyed, or a certified copy thereof, or
 - a certificate drawn up by the person authorized to certify destruction, accompanied by evidence of his authority.

These documents shall contain a sufficiently full description of the destroyed goods (trade description, quantities, marks and other identifying particulars) to enable the customs authorities to satisfy themselves, by means of comparison with the particulars given in the declaration for a customs procedure involving the obligation to pay import duties and the accompanying commercial documents (invoices, dispatch details, etc.), that the destroyed goods are those which had been declared for the said procedure.

2 Where the evidence referred to in paragraph 1 is insufficient to allow the decision-making customs authority to take a decision on the case submitted to it in full knowledge of the facts, or where certain evidence is not available, such evidence may be supplemented or replaced by any other documents considered necessary by the said authority.

Article 903

1 For returned goods in respect of which an export duty was levied when they were exported from the customs territory of the Community, entry for free circulation shall give the right to repayment of the amounts levied.

2 Paragraph 1 shall apply only to goods which are in one of the situations referred to in Article 844.

It must be proved to the satisfaction of the customs office where the goods are declared for release for free circulation that the goods are in one of the situations referred to in Article 185 (2) (b) of the Code.

3 Paragraph 1 shall apply even where the returned goods constitute only a proportion of the goods previously exported from the customs territory of the Community.

Article 904

Import duties shall not be repaid or remitted where the only grounds relied on in the application for repayment or remission are, as the case may be:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (a) re-export from the customs territory of the Community of goods previously entered for a customs procedure involving the obligation to pay import duties, for reasons other than those referred to in Article 237 or 238 of the Code or in Article 900 or 901, notably failure to sell;
- (b) destruction, for any reason whatsoever, save in the cases expressly provided for by Community legislation, of goods entered for a customs procedure involving the obligation to pay import duties after their release by the customs authorities;
- (c) presentation, for the purpose of obtaining preferential tariff treatment of goods declared for free circulation, of documents subsequently found to be forged, falsified or not valid for that purpose, even where such documents were presented in good faith.

[^{F44} Article 904a

1 When no communication is required under paragraph 2, each Member State shall hold at the disposal of the Commission the list of the cases in which Article 899(2) was applied.

2 Each Member State shall communicate to the Commission a list of the cases in which it has applied the provisions of Article 899(2) and the amount repaid or remitted in respect of one or more import or export operations but in consequence of a single special situation is more than EUR 50 000, giving a short summary of each case. This communication shall be forwarded during the first and third quarters of each year for all cases in which it was decided to repay or remit duties during the preceding half-year.]

Textual Amendments

F44 Inserted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Section 2

Decisions to be taken by the Commission

[^{F42} Article 905

1 Where the application for repayment or remission submitted under Article 239(2) of the Code is supported by evidence which might constitute a special situation resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned, the Member State to which the decision-making customs authority belongs shall transmit the case to the Commission to be settled under the procedure laid down in Articles 906 to 909 where:

- the authority considers that a special situation is the result of the Commission failing in its obligations,
- the circumstances of the case are related to the findings of a Community investigation carried out under Regulation (EC) No 515/97, or under any other Community legislation or any agreement concluded by the Community with countries or groups of countries in which provision is made for carrying out such Community investigations, or
- the amount for which the person concerned may be liable in respect of one or more import or export operations but in consequence of a single special situation is EUR 500 000 or more.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

The term ‘the person concerned’ shall be interpreted in the same way as in Article 899.

2 However, the cases referred to in paragraph 1 shall not be transmitted where:

- the Commission has already adopted a decision under the procedure provided for in Articles 906 to 909 on a case involving comparable issues of fact and of law,
- the Commission is already considering a case involving comparable issues of fact and of law.

3 The dossier submitted to the Commission shall contain all the information required for full consideration. It shall include detailed information on the behaviour of the operator concerned, and in particular on his professional experience, good faith and diligence. This assessment shall be accompanied by all information that may demonstrate that the operator acted in good faith. The dossier shall also include a statement, signed by the applicant for repayment or remission, certifying that he has read the dossier and either stating that he has nothing to add or listing all the additional information that he considers should be included.

4 As soon as it receives the dossier the Commission shall inform the Member State concerned accordingly.

5 Should it be found that the information supplied by the Member State is not sufficient to enable a decision to be taken on the case concerned in full knowledge of the facts, the Commission may request that additional information be supplied.

6 Where one of the following situations occurs the Commission shall return the dossier to the customs authority and the procedure referred to in Articles 906 to 909 shall be deemed never to have been initiated:

- the dossier shows that there is a disagreement between the customs authority that has transmitted the dossier and the person who signed the statement referred to in paragraph 3 as regards the account of the facts,
- the dossier is obviously incomplete since it contains nothing that would justify its consideration by the Commission,
- under paragraphs 1 and 2, the dossier should not be transmitted,
- the existence of a customs debt has not been established,
- new information relating to the dossier and of a nature to alter substantially its presentation of the facts or legal assessment has been transmitted by the customs authority to the Commission while it is considering the dossier.

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 906

The Commission shall forward to the Member States a copy of the dossier referred to in Article 905(3) within 15 days of the date on which it received that dossier.

Consideration of the case in question shall be included as soon as possible on the agenda of a meeting of the group of experts provided for in Article 907.]

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

[^{F19} Article 906a

Where, at any time in the procedure provided for in Articles 906 and 907, the Commission intends to take a decision unfavourable towards the applicant for repayment or remission, it shall communicate its objections to him/her in writing, together with all the documents on which it bases those objections. The applicant for repayment or remission shall express his/her point of view in writing within a period of one month from the date on which the objections were sent. If he/she does not give his/her point of view within that period, he/she shall be deemed to have waived the right to express a position.]

Textual Amendments

- F19** Inserted by [Commission Regulation \(EC\) No 1677/98 of 29 July 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

[^{F42} Article 907

After consulting a group of experts composed of representatives of all Member States, meeting within the framework of the Committee to consider the case in question, the Commission shall decide whether or not the situation which has been considered justifies repayment or remission.

That decision shall be taken within nine months of the date on which the case referred to in Article 905(3) is received by the Commission. However, where the declaration or detailed assessment of the operator's behaviour referred to in Article 905(3) is not included in the dossier, the nine months shall be counted only from the date of receipt of these documents by the Commission. The customs authority and the person applying for repayment or remission shall be notified accordingly.

Where the Commission has found it necessary to ask for additional information from the Member State in order to reach its decision, the nine months shall be extended by a period equivalent to that between the date the Commission sent the request for additional information and the date it received that information. The person applying for repayment or remission shall be notified of the extension.

Where the Commission conducts investigations itself in order to reach its decision, the nine months shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The customs authority and the person applying for repayment or remission shall be notified of the dates on which investigations are opened and closed.

Where the Commission has notified the person applying for repayment or remission of its objections in accordance with Article 906a, the period of nine months shall be extended by one month.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 908

1 The Member State concerned shall be notified of the decision referred to in Article 907 as soon as possible and in any event within one month of the expiry of the period specified in that Article.

The Commission shall notify the Member States of the decisions it has adopted in order to help customs authorities to reach decisions on cases involving comparable issues of fact and law.

2 The decision-making authority shall decide whether to grant or refuse the application made to it on the basis of the Commission's decision notified in accordance with paragraph 1.

3 Where it is established by the decision referred to in Article 907 that the circumstances under consideration justify repayment or remission, the Commission may specify the conditions under which the Member States may repay or remit duties in cases involving comparable issues of fact and of law.]

Textual Amendments

- F42** Substituted by [Commission Regulation \(EC\) No 1335/2003 of 25 July 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 909

If the Commission fails to take a decision within the time limit set in Article 907, or fails to notify a decision to the Member State in question within the time limit set in Article 908, the decision-making customs authority shall grant the application.

CHAPTER 4

Administrative assistance between the Customs authorities of the Member States

Article 910

In the cases referred to in Article 885 (2), the decision-making customs authority shall send the supervising customs office two copies of its request made out in writing on a form conforming to the model in Annex 112. The request shall be accompanied by originals or copies of the application for repayment or remission and of all documents necessary to enable the supervising customs office to obtain the information or carry out the checks requested.

Article 911

1 Within two weeks of the date of receipt of the request the supervising customs office shall obtain the information or carry out the checks requested by the decision-making customs

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

authority. It shall enter the results obtained in the portion of the original of the document referred to in Article 910 reserved for that purpose and shall return the said document to the decision-making customs authority together with all the documents forwarded to it.

2 Where it is unable to obtain the information or carry out the checks requested within the two-week period referred to in paragraph 1, the supervising customs office shall acknowledge receipt of the request submitted to it within that period by returning to the decision-making customs authority the copy of the document referred to in Article 910 duly annotated.

Article 912

The implementing customs office shall send the certificate referred to in Article 887 (5) to the decision-making customs authority on a form conforming to the specimen in Annex 113.

[^{F7}Part IVa

CONTROLS ON THE USE AND/OR DESTINATION OF GOODS

Article 912a

- 1 For purposes of this part:
 - a 'competent authorities' means: the customs authorities or any other Member State authority responsible for applying this part;
 - b 'office' means: the customs office or body responsible at local level for applying this part;
 - c 'T5 control copy' means: a T5 original and copy made out on forms corresponding to the specimen in Annex 63 accompanied where appropriate by either one or more original and copy forms T5 *bis* corresponding to the specimen in Annex 64 or one or more original and copy loading list T5 corresponding to the specimen in Annex 65. The forms shall be printed and completed in accordance with the explanatory note in Annex 66 and, where appropriate, any additional instructions laid down in other Community rules.
- 2 Where application of Community rules concerning goods imported into, exported from, or moving within the customs territory of the Community is subject to proof of compliance with [^{X1}the conditions provided for or prescribed by that measure] for the use and/or destination of the goods, such proof shall be furnished by production of a T5 control copy, completed and used in accordance with the provisions of this part.
- 3 All goods entered on a given T5 control copy shall be loaded on a single means of transport within the meaning of the second subparagraph of [^{F2}Article 349(1)], intended for a single consignee and the same use and/or destination.

The competent authorities may allow the form corresponding to the specimen in Annex 65 to be replaced by T5 loading lists made out by an integrated electronic or automatic data-processing system or by descriptive lists drawn up for the purposes of carrying out dispatch/export formalities which include all the particulars provided for in the Annex 65 specimen form, provided such lists are designed and completed in such a way that they can be used without difficulty by the authorities in question and offer all the safeguards considered appropriate by those authorities.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

4 In addition to obligations imposed under specific rules, any person who signs a T5 control copy shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

That person shall be liable in the event of the misuse by any person of any T5 control copy which the former has drawn up.

5 By way of derogation from paragraph 2 and unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, each Member State shall have the right to require that the proof of goods having been assigned to the use and/or destination provided for or prescribed shall be furnished in accordance with a national procedure, provided that the goods do not leave its territory before they have been assigned to that use and/or destination.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\)](#).

Article 912b

1 A T5 control copy shall be made out in one original and at least one copy. Each of their forms must bear the original signature of the person concerned and include all the particulars regarding the description of goods and any additional information required by the provisions relating to the Community rules imposing the control.

2 Where the Community rules imposing the control provide for the lodging of a guarantee, it shall be lodged:

- at the agency designated by those rules or, failing that, at either the office which issues the T5 control copy or another office designated for that purpose by the Member State to which that office belongs, and
- in that manner laid down in those rules or, failing that, by the authorities of that Member State.

In that case, one of the following phrases shall be entered in box 106 of the T5 form:

- Garantía constituida por un importe de ... euros
- Sikkerhed på ... EUR
- Sicherheit in Höhe von ... EURO geleistet
- Κατατεθείσα εγγύηση ποσού ... ΕΥΡΩ
- Guarantee of EUR ... lodged
- Garantie d'un montant de ... euros déposée
- Garanzia dell'importo di ... EURO depositata
- Zekerheid voor ... euro
- Entregue garantia num montante de ... EURO

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Annettu ... euron suuruinen vakuus
- Säkerhet ställd till et belopp av ... euro^[F29.]
- ^[F12]Celní dluh ve výši ... EUR zajištěn
- Esitatud tagatis EUR ...
- Galvojums par EUR ... iesniegts
- Pateikta garantija ... EUR sumai
- ... EUR vámbiztosíték letétbe helyezve
- Garanzija fuq l-EUR ... saret
- Złożono zabezpieczenie w wysokości ... EUR
- Položeno zavarovanje v višini ... EUR
- Poskytnuté zabezpečenie vo výške ... EUR.]

3 Where the Community rules imposing the control specify a time limit for assigning the goods to a particular use and/or destination, the statement 'Time limit of ... days for completion' in box 104 of the T5 form shall be completed.

4 Where the goods are moving under a customs procedure, the T5 control copy shall be issued by the customs office where the goods are dispatched.

The document for the produce shall bear a reference to the T5 control copy issued. Similarly, box 109 of the T5 form issued shall contain a reference to the document used for the procedure.

5 Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office where the goods are dispatched.

One of the following phrases shall be entered in box 109 of the T5 form:

- Mercancías no incluidas en un régimen aduanero
- Ingen forsendelsesprocedure
- Nicht in einem Zollverfahren befindliche Waren
- Εμπορεύματα εκτός τελωνειακού καθεστώτος
- Goods not covered by a customs procedure
- Marchandises hors régime douanier
- Merci non vincolate ad un regime doganale
- Geen douaneregeling
- Mercadorias não sujeitas a regime aduaneiro
- Tullimennettelyn ulkopuoella olevat tavarat
- Varorna omfattas inte av något tullförfarande^[F29.]
- ^[F12]Zboží mimo celní režim
- Kaup, millele ei rakendata tolliprotseduuri
- Preces, kurām nav piemērota muitas procedūra
- Prekės, kurioms netaikoma muitinės procedūra
- Vámeljárás alá nem vont áruk
- Oğgetti mhux koperti bi procedura tad-Dwana
- Towary nieobjęte procedurą celną
- Blago ni vključeno v carinski postopek
- Tovar nie je v colnom režime.]

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

6 The T5 control copy shall be endorsed by the office referred to in paragraphs 4 and 5. Such endorsement shall comprise the following, to appear in box A (office of departure) of those documents:

- a in the case of the T5 form, the name and stamp of the office, the signature of the competent person, the date of authentication and a registration number which may be pre-printed;
- b in the case of the T5*bis* form or T5 loading list, the registration number appearing on the T5 form. That number shall be inserted either by means of a stamp incorporating the name of the office or by hand; in the latter case it shall be accompanied by the official stamp of the said office.

7 Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, [F²Article 357] shall apply *mutatis mutandis*. The office referred to in paragraphs 4 and 5 shall verify the consignment and shall complete and endorse box D, 'Control by office of departure', on the front of the T5 form.

8 The office referred to in paragraphs 4 and 5 shall keep a copy of each T5 control copy. The originals of these documents shall be returned to the person concerned as soon as all administrative formalities have been carried out, and boxes A (Office of departure), and B (Return to ...) of the T5 form, duly completed.

[F²⁹ Article 360 shall apply *mutatis mutandis*.]

Textual Amendments

- F2** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).
- F12** Inserted by Act concerning the conditions of 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.
- F29** Deleted by Act concerning the conditions of 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.

Article 912c

1 The goods and the originals of the T5 control copies shall be presented at the office of destination.

Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the office of destination may allow the goods to be delivered direct to the consignee on such conditions as it shall lay down to enable it to carry out its control on or after arrival of the goods.

Any person who presents a T5 control copy and the consignment to which it relates to the office of destination may, on request, obtain a receipt made out on a form corresponding to the specimen in Annex 47. The receipt may not replace the T5 control copy.

2 Where the Community rules require a control on the exit of goods from the customs territory of the Community:

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- for goods leaving by sea, the office of destination shall be the office responsible for the port where the goods are loaded on the vessel operating a service other than a regular shipping service within the meaning of Article 313a,
- for goods leaving by air, the office of destination shall be the office responsible for the international Community airport, within the meaning of Article 190(b), at which the goods are loaded on an aircraft bound for an airport outside the Community,
- [^{F2}for goods leaving by any other modes of transport, the office of destination shall be the office of exit referred to in Article 793(2).]

3 The office of destination shall carry out controls on the use and/or destination [^{X1}provided for or prescribed.] It shall register the particulars of the T5 control copy by keeping a copy of the said document where appropriate, and the result of the controls which have been carried out.

4 The office of destination shall return the original of the T5 control copy to the address shown in box B ('Return to ...') of the T5 form once all the required formalities have been completed and annotations made.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\).](#)

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 912d

1 Where the issue of the T5 control copy calls for a guarantee under Article 912b(2), the provisions of paragraphs 2 and 3 shall apply:

2 Where quantities of goods have not been assigned to the prescribed use and/or destination, by the expiry of a specified time limit under Article 912b(3) where applicable, the competent authorities shall take the necessary steps to enable the office referred to in Article 912b(2) to recover, where applicable from the guarantee lodged, the proportion corresponding to those quantities.

However, at the request of the person concerned, those authorities may decide to collect, where applicable from the guarantee, an amount obtained by taking the proportion of the guarantee corresponding to the amount of goods not assigned to the specified use and/or destination by the end of the prescribed time limit, and multiplying that by the quotient obtained from dividing the number of days over the time limit required for those quantities to be assigned their use and/or destination by the length, in days, of the timelimit.

This paragraph shall not apply where the person concerned can show that the goods in question have been lost through *force majeure*.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

3 If, within six months either of the date on which the T5 control copy was issued or of expiry of the time limit entered in box 104 of the T5 form under ‘Time limit of ... days for completion’, as the case may be, that copy, duly endorsed by the office of destination, has not been received by the return office specified in box B of the document, the competent authorities shall take the necessary steps to require the office referred to in Article 912b(2) to recover the guarantee provided for in that Article.

This paragraph shall not apply where the delay in returning the T5 control copy was not attributable to the person concerned.

4 The provisions of paragraphs 2 and 3 shall apply unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods and, in any event, without prejudice to the provisions concerning the customs debt.

Article 912e

1 Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the T5 control copy and the consignment which it accompanies may be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may themselves be further divided.

2 The office at which the division takes place shall issue, in accordance with Article 912b, an extract of the T5 control copy for each part of the divided consignment.

Each extract shall contain, *inter alia*, the additional information shown in boxes 100, 104, 105, 106 and 107 of the initial T5 control copy, and shall state the net mass and net quantity of the goods to which that extract applies. One of the following phrases shall be entered in box 106 of the T5 form used for each extract:

- Extracto del ejemplar de control T5 inicial (número de registro, fecha, oficina y país de expedición): ...
- Udskrift af det oprindelige kontrolseksemplar T5 (registreringsnummer, dato, sted og udstedelsesland): ...
- Auszug aus dem ursprünglichen Kontrollexemplar T5 (Registriernummer, Datum, ausstellende Stelle und Ausstellungsland): ...
- Απόσπασμα του αρχικού αντιτύπου ελέγχου T5 (αριθμός πρωτοκόλλου, ημερομηνία, τελωνείο και χώρα έκδοσης): ...
- Extract of the initial T5 control copy (registration number, date, office and country of issue): ...
- Extrait de l'exemplaire de contrôle T5 initial (numéro d'enregistrement, date, bureau et pays de délivrance): ...
- Estratto dell'esemplare di controllo T5 originale (numero di registrazione, data, ufficio e paese di emissione): ...
- Uittreksel van het oorspronkelijke controle-exemplaar T5 (registratienummer, datum, kantoor en land van afgifte): ...
- Extracto do exemplar de controlo T5 inicial (número de registo, data, estância e país de emissão): ...
- Ote alun perin annetusta T5-valvontakappaleesta (kirjaamisnumero, antamispäivämäärä, -toimipaikka ja -maa): ...
- Utdrag ur ursprungligt kontrollexemplar T5 (registreringsnummer, datum, utfärdande kontor och land): ...^[F²⁹]
- ^[F¹²]Výpis z původního kontrolního výtisku T5 (evidenční číslo, datum, úřad a země vystavení): ...

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Vāļjavōte esialgsest T5 kontrolleksemplārist (registreerimisnumber, kuupāev, vāļjaandnud asutus ja riik): ...
- Izraksts no sākotnējā T5 kontrolleksemplāra (reģistrācijas numurs, datums, izdevēja iestāde un valsts): ...
- Išrašas iš pirminio T5 kontrolinio egzemplioriaus (registracijos numeris, data, išdavusi įstaiga ir valstybė): ...
- Az eredeti T5 ellenőrző példány kivonata (nyilvántartási szám, kiállítás dátuma, a kiállító ország és hivatal neve): ...
- Estratt tal-kopja ta' kontroll tat-T5 inizjali (numru ta'registrazzjoni, data, ufficċju u pajjiż fejn ġie mahruġ id-dokument)
- Wyciąg z wyjściowej karty kontrolnej T5 (numer ewidencyjny, data, urząd i kraj wystawienia): ...
- Izpisek iz prvotnega kontrolnega izvoda T5 (evidenčna številka, datum, urad in država izdaje): ...
- Výpis z pôvodného kontrolného výtlaku T5 (registračné číslo, dátum, vydávajúci úrad a krajina vydania):]

Box B 'Return to ...' of the T5 form shall contain the information shown in the corresponding box of the initial T5 form.

One of the following phrases shall be entered in box J 'Controls on the use and/or destination' of the initial T5 form:

- ... (número) extractos expedidos — copias adjuntas
- ... (antal) udstedte udskrifter — kopier vedføjjet
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei
- ... (αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα
- ... (number) extracts issued — copies attached
- ... (nombre) extraits délivrés — copies ci-jointes
- ... (numero) estratti rilasciati — copie allegate
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd
- ... (número) de extractos emitidos — cópias juntas
- Annettu ... (lukumäärä) otetta — jäljennökset liitteenä
- ... (antal) utdrag utfärdade — kopier bifogas^[F29]]
- ^[F12]... (počet) vystavených výpisů — kopie přiloženy
- vāļjavōtted ... (arv) — koopiad lisatud
- Izsniegti ... (skaits) izraksti — kopijas pielikumā
- Išduota ... (skaičius) išrašų — kopijos pridedamos
- ... (számú) kivonat kiadva — másolatok csatolva
- ... (numru) estratti mahruġa kopji mehmuža
- ... (ilość) wydanych wyciągów — kopie załączone
- ... (število) izdani izpiski — izvodi priloženi
- ^[F13](počet) vyhotovených výpisov – kópie priložené.]]

The initial T5 control copy shall be returned without delay to the address shown in box B 'Return to ...' of the T5 form, accompanied by copies of the extracts issued.

The office where the division takes place shall keep a copy of the initial T5 control copy and extracts. The originals of the extract T5 control copies shall accompany each part of the divided consignment to the corresponding offices of destination where the provisions referred to in Article 912c shall be applied.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

3 In the case of further division pursuant to paragraph 1, paragraph 2 shall be applied *mutatis mutandis*.

Textual Amendments

- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F29** Deleted by Act concerning the conditions of 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.

Article 912f

- 1 The T5 control copy may be issued retrospectively on condition that:
- the person concerned is not responsible for the failure to apply for or to issue that document when the goods were dispatched or he can furnish proof that the failure is not due to any deception or obvious negligence on his part,
 - the person concerned furnishes proof that the T5 control copy relates to goods in respect of which all the formalities have been completed,
 - the person concerned produces the documents required for the issue of the said T5 control copy,
 - it is established to the satisfaction of the competent authorities that the retrospective issue of the T5 control copy cannot give rise to the securing of financial benefits which would not be warranted in the light of the procedure used, the customs status of the goods and their use and/or destination.

Where the T5 control copy is issued retrospectively, the T5 form shall contain in red one of the following phrases:

- Expedido *a posteriori*
- Udstedt efterfølgende
- nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retrospectively
- Délivré a posteriori
- Rilasciato a posteriori
- achteraf afgegeven
- Emitido a posteriori
- Annettu jälkikäteen
- Utfärdat i efterhand
- ^[F12]Vystaveno dodatečně
- Vālja antud tagasiulatuvalt
- Izsniegts retrospektīvi
- Retrospektyvusis išdavimas
- ^[F13]Kiadva visszamenőleges hatállyal

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Mahruğ retrospectivament
- Wystawiona retrospektywnie
- Izdano naknadno
- [F13Vyhotovené dodatočne]]

and the person concerned shall enter on it the identity of the means of transport by which the goods were dispatched, the date of departure and, if appropriate, the date on which the goods were produced at the office of destination.

2 Duplicates of T5 control copies and extract T5 control copies may be issued by the issuing office at the request of the person concerned in the event of the loss of the originals. The duplicate shall bear the stamp of the office and the signature of the competent official and in red block letters, one of the following words:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT[F29.]
- [F12DUPLIKÁT
- DUPLIKAAT
- DUBLIKĀTS
- DUBLIKATAS
- MÁSODLAT
- DUPLIKAT
- DUPLIKAT
- DVOJNIK
- DUPLIKÁT.]

3 T5 control copies issued retrospectively and duplicates may be annotated by the office of destination only where that office establishes that the goods covered by the document in question have been assigned to the use and/or destination provided for or prescribed by the Community rules.

Textual Amendments

- F12** Inserted by Act concerning the conditions of 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.
- F13** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F29** Deleted by Act concerning the conditions of 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,

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

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.

Article 912g

1 The competent authorities of each Member State may, within the scope of their competence, authorise any person who fulfils the conditions laid down in paragraph 4 and who intends to consign goods in respect of which a T5 control copy must be made out (hereinafter referred as ‘the authorised consignor’ not to present at the office of departure either the goods concerned or the T5 control copy covering them.

2 With regard to the T5 control copy used by authorised consignors, the competent authorities may:

- a prescribe the use of forms bearing a distinctive mark as a means of identifying the authorised consignors;
- b stipulate that box A of the form, ‘Office of departure’:
 - be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
 - be stamped by the authorised consignor with a special approved metal stamp conforming to the specimen in Annex 62, or
 - be pre-printed with the imprint of the special stamp conforming to the specimen in Annex 62 if printed by a printer approved for that purpose. This imprint may also be entered by an integrated electronic or automatic data-processing system;
- c authorise the authorised consignor not to sign forms stamped with the special approved stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. In this event, the space reserved for the signature of the declarant in box 110 of the forms shall contain one of the following phrases:
 - Dispensa de la firma, artículo 912 octavo del Reglamento (CEE) n° 2454/93
 - Underskriftsdispensation, artikel 912g i forordning (EØF) nr. 2454/93
 - Freistellung von der Unterschriftsleistung, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απαλλαγή από την υποχρέωση υπογραφής, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Signature waived — Article 912g of Regulation (EEC) No 2454/93
 - Dispense de signature, article 912 octies du règlement (CEE) n° 2454/93
 - Dispensa dalla firma, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vrijstelling van ondertekening — artikel 912 octies van Verordening (EEG) nr. 2454/93
 - Dispensada a assinatura, artigo 912º — G do Regulamento (CE) n. 2454/93
 - Vapautettu allekirjoituksesta — asetuksen (ETY) N:o 2454/93 912g artikla
 - Befriad från underskrift, artikel 912g i förordning (EEG) nr 2454/93^[F29].
 - ^[F12]Podpis se nevyžaduje — článek 912g nařizení (EHS) č. 2454/93
 - Allkirjanõudest loobutud — määruse (EMÜ) nr 2454/93 artikkel 912g
 - Derīgs bez paraksta — Regulas (EEK) Nr.2454/93 912.g pants
 - Leista nepasirašyti — Reglamentas (EEB) Nr. 2454/93, 912g straipsnis
 - Aláírás alól mentesítve — a 2454/93/EGK rendelet 912g. cikke
 - Firma mhux mehtiega — Artikolu 912g tar-Regolament (KEE) 2454/93

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Zwolniony ze składania podpisu — art. 912g rozporządzenia (EWG) nr 2454/93
- Opustitev podpisa — člen 912g člen uredbe (EGS) št. 2454/93
- [F13Oslobodenie od podpisu – článok 912g nariadenia (EHS) č. 2454/93.]

3 The authorised consignor shall complete the T5 control copy, entering the required particulars, including:

- in box A ('Office of departure') the date on which the goods were consigned and the number allocated to the declaration, and
- in box D ('Control by office of departure') of the T5 form one of the endorsements:
 - Procedimiento simplificado, artículo 912 octavo del Reglamento (CEE) n° 2454/93
 - Forenklet fremgangsmåde, artikel 912g i forordning (EØF) nr. 2454/93
 - Vereinfachtes Verfahren, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απλουστευμένη διαδικασία, άρθρο 912 ζ) του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Simplified procedure — Article 912g of Regulation (EEC) No 2454/93
 - Procédure simplifiée, article 912 octies du règlement (CEE) n° 2454/93
 - Procedura simplificata, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vereenvoudigde procedure, artikel 912 octies van Verordening (EEG) nr. 2454/93
 - Procedimento simplificado, artigo 912º — G do Regulamento (CE) n° 2454/93
 - Yksinkertaistettu menettely — asetuksen (ETY) N:o 2454/93 912g artikla
 - Förenklat förfarande, artikel 912g i förordning (EEG) nr 2454/93
 - [F12Zjednodušený postup-článok 912g Nařízení (EHS) č. 2454/93
 - Lihtsustatud tolliprotseduur — määruse (EMÜ) nr 2454/93 artikkel 912g
 - Vienkāršota procedūra — Regulas (EEK) Nr.2454/93 912.g pants
 - Supaprastinta procedūra — Reglamentas (EEB) Nr. 2454/93, 912g straipsnis
 - Egyszerűsített eljárás — a 2454/93/EGK rendelet 912g. cikke
 - Procedura simplificata — Artikolu 912g tar-Regolament (KEE) 2454/93
 - Procedura uproszczona — art. 912g rozporządzenia (EWG) nr 2454/93
 - Poenostavljen postopek — člen 912g uredbe (EGS) št. 2454/93
 - Zjednodušený postup — článok 912g nariadenia (EHS) č. 2454/93]

and, where appropriate, particulars of the period within which the goods must be presented at the office of destination, the identification measures applied and references to the dispatch document.

That copy, duly completed and, where appropriate, signed by the approved consignor, shall be deemed to have been issued by the office indicated by the stamp referred to in paragraph 2(b).

After dispatch of the goods, the authorised consignor shall without delay send the office of departure a copy of the T5 control copy, together with any document on the basis of which the T5 control copy was drawn up.

4 The authorisation referred to in paragraph 1 shall be granted only to persons who frequently consign goods, whose records enable the competent authorities to check on their

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

operations and who have not committed serious or repeated offences against the legislation in force.

The authorisation shall specify in particular:

- the office or offices competent to act as offices of departure for consignments,
- the period within which, and the procedure by which, the authorised consignor is to inform the office of departure of the consignment to be sent, in order that the office may carry out any controls, including any required by Community rules, before the departure of the goods,
- the period within which the goods must be presented at the office of destination; this period shall be determined according to the conditions of transport or by Community rules,
- the measures to be taken to identify the goods, which may include the use of special seals approved by the competent authorities and affixed by the authorised consignor,
- the means for providing guarantees where the issue of the T5 control copy is conditional thereon.

5 The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

The authorised consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the T5 control copies which he draws up or in the performance of the procedures incumbent on him under the authorisation provided for in paragraph 1.

In the event of the misuse by any person of T5 control copy forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following such misuse, unless he can satisfy the competent authorities by whom he was authorised that he took all the measures required to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.]

Textual Amendments

- F12** Inserted by [Act concerning the conditions of 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](#).
- F13** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).
- F29** Deleted by [Act concerning the conditions of 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](#).

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

PART V

FINAL PROVISIONS

Article 913

The following Regulation and Directives shall be repealed:

- Regulation (EEC) No 37/70 of the Commission of 9 January 1970 on determining the origin of essential spare parts for use with any piece of equipment machine, apparatus or vehicle dispatched beforehand⁽¹⁶⁾,
- Regulation (EEC) No 2632/70 of the Commission of 23 December 1970 determining the origin of radio and television receivers⁽¹⁷⁾,
- Regulation (EEC) No 315/71 of the Commission of 12 February 1971 on determining the origin of basic wines intended for the preparation of vermouth, and the origin of vermouth⁽¹⁸⁾,
- Regulation (EEC) No 861/71 of the Commission of 27 April 1971 on determining the origin of tape recorders⁽¹⁹⁾,
- Regulation (EEC) No 3103/73 of the Commission of 14 November 1973 on certificates of origin and applications for such certificates⁽²⁰⁾,
- Commission Regulation (EEC) No 2945/76 of 26 November 1976 laying down provisions for the implementation of Council Regulation (EEC) No 754/76 on the customs treatment applicable to goods returned to the customs territory of the Community⁽²¹⁾, as last amended by the Act of Accession of Spain and Portugal,
- Commission Regulation (EEC) No 137/79 of 19 December 1978 on the institution of a special method of administrative cooperation for applying intra-Community treatment to the fishery catches of vessels of Member States⁽²²⁾, as last amended by Regulation (EEC) No 3399/91⁽²³⁾,
- Commission Regulation (EEC) No 1494/80 of 11 June 1980 on interpretative notes and generally. accepted accounting principles for the purposes of customs value⁽²⁴⁾,
- Commission Regulation (EEC) No 1495/80 of 11 June 1980 implementing certain provisions of Council Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes⁽²⁵⁾, as last amended by Regulation (EEC) No 558/91⁽²⁶⁾,
- Commission Regulation (EEC) No 1496/80 of 11 June 1980 on the declaration of particulars relating to customs value and on documents to be furnished⁽²⁷⁾, as last amended by Regulation (EEC) No 979/93⁽²⁸⁾,
- Commission Regulation (EEC) No 1574/80 of 20 June 1980 laying down provisions for the implementation of Articles 16 and 17 of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties⁽²⁹⁾,
- Commission Regulation (EEC) No 3177/80 of 5 December 1980 on the place of introduction to be taken into consideration in applying Article 14 (2) of Council Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes⁽³⁰⁾, as last amended by Regulation (EEC) No 2779/90⁽³¹⁾,
- Commission Regulation (EEC) No 3179/80 of 5 December 1980 on postal charges to be taken into consideration when determining the customs value of goods sent by post⁽³²⁾, as last amended by Regulation (EEC) No 1264/90⁽³³⁾,
- Commission Regulation (EEC) No 553/81 of 12 February 1981 on certificates of origin and applications for such certificates⁽³⁴⁾,
- Commission Regulation (EEC) No 1577/81 of 12 June 1981 establishing a system of simplified procedures for the determination of the customs value of certain perishable goods⁽³⁵⁾, as last amended by Regulation (EEC) No 3334/90⁽³⁶⁾,

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation⁽³⁷⁾, as last amended by Directive 83/371/EEC⁽³⁸⁾,
- Commission Directive 82/347/EEC of 23 April 1982 laying down certain provisions for implementing Council Directive 81/177/EEC on the harmonization of procedures for the export of Community goods⁽³⁹⁾,
- Commission Regulation (EEC) No 3040/83 of 28 October 1983 laying down provisions for the implementation of Articles 2 and 14 of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties⁽⁴⁰⁾,
- Commission Regulation (EEC) No 3158/83 of 9 November 1983 on the incidence of royalties and licence fees in customs value⁽⁴¹⁾,
- Commission Regulation (EEC) No 1751/84 of 13 June 1984 laying down certain provisions for the application of Council Regulation (EEC) No 3599/82⁽⁴²⁾, as last amended by Regulation (EEC) No 3693/92⁽⁴³⁾,
- Commission Regulation (EEC) 3548/84 of 17 December 1984 laying down certain provisions for the application of Regulation (EEC) No 2763/83 on arrangements permitting goods to be processed under customs control before being put into free circulation⁽⁴⁴⁾, as last amended by Regulation (EEC) No 2361/87⁽⁴⁵⁾,
- Commission Regulation (EEC) No 1766/85 of 27 June 1985 on the rates of exchange to be used in the determination of customs value⁽⁴⁶⁾, as last amended by Regulation (EEC) No 593/91⁽⁴⁷⁾,
- Commission Regulation (EEC) No 3787/86 of 11 December 1986 on the annulment or revocation of authorizations issued under certain customs procedures with economic impact⁽⁴⁸⁾,
- Commission Regulation (EEC) No 3799/86 of 12 December 1986 laying down provisions for the implementation of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties⁽⁴⁹⁾,
- Commission Regulation (EEC) No 2458/87 of 31 July 1987 laying down provisions for the implementation of Council regulation (EEC) No 2473/86 on outward processing relief arrangements and the standard exchange system⁽⁵⁰⁾, as last amended by Regulation (EEC) No 3692/92⁽⁵¹⁾,
- Commission Regulation (EEC) No 4128/87 of 9 December 1987 laying down conditions for the entry of flue-cured Virginia type, light air-cured Burley type (including Burley hybrids), light air-cured Maryland type and fire-cured tobacco, falling within subheadings 2401 10 10 to 2401 10 49 and 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature⁽⁵²⁾,
- Commission Regulation (EEC) No 4129/87 of 9 December 1987 specifying the conditions for the inclusion of certain live animals of the domestic bovine species and certain meat of the bovine species under the combined nomenclature listed in Annex C to the Agreement between the European Economic Community and Yugoslavia⁽⁵³⁾,
- Commission Regulation (EEC) No 4130/87 of 9 December 1987 laying down conditions for the entry of fresh table grapes of the variety Emperor (*Vitis vinifera cv*) falling within subheading 0806 10 11 of the combined nomenclature⁽⁵⁴⁾,
- Commission Regulation (EEC) No 4131/87 of 9 December 1987 determining the conditions of entry of port, Madeira, sherry, Setubal muscatel and Tokay (Aszu and Szamorodni) wines falling within subheadings 2204 21 41, 2204 21 51, 2204 29 41, 2204 29 45, 2204 29 51 and 2204 29 55 of the combined nomenclature⁽⁵⁵⁾, as last amended by Regulation (EEC) No 2490/91⁽⁵⁶⁾,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Commission Regulation (EEC) No 4132/87 of 9 December 1987 determining the conditions for the inclusion of bourbon whiskey under subheadings 2208 30 11 and 2208 30 19 of the combined nomenclature⁽⁵⁷⁾,
- Commission Regulation (EEC) No 4133/87 of 9 December 1987 determining the conditions for the admission of vodka of combined nomenclature subheadings 2208 90 31 and 2208 90 59, imported into the Community, to the tariff conditions provided for in the agreement between the European Economic Community and the Republic of Finland on mutual trade in wines and spirituous beverages⁽⁵⁸⁾,
- Commission Regulation (EEC) No 4134/87 of 9 December 1987 determining the conditions of entry of preparations known as cheese fondues to be included under subheading 2106 90 10 of the combined nomenclature⁽⁵⁹⁾,
- Commission Regulation (EEC) No 4135/87 of 9 December 1987 determining the conditions of entry of natural sodium nitrate and natural potassic sodium nitrate falling within subheadings 3102 50 10 and 3105 91 10 respectively of the combined nomenclature⁽⁶⁰⁾,
- Commission Regulation (EEC) No 4136/87 of 9 December 1987 determining the conditions of entry of horses intended for slaughter under subheading 0101 19 10 of the combined nomenclature⁽⁶¹⁾,
- Commission Regulation (EEC) No 4137/87 of 9 December 1987 determining the conditions of entry of goods under subheadings 0408 11 90, 0408 91 90, 0408 99 90, 1106 20 10, 2501 00 51, 3502 10 10 and 3502 90 10 of the combined nomenclature⁽⁶²⁾,
- Commission Regulation (EEC) No 4138/87 of 9 December 1987 determining the conditions under which certain potatoes, sweet corn, cereals, oil seeds and oleaginous (SIC! oleaginous) fruit, for sowing, are eligible on import for a favourable tariff arrangement by reason of their end-use⁽⁶³⁾,
- Commission Regulation (EEC) No 4139/87 of 9 December 1987 determining the conditions under which certain petroleum products are eligible on import for a favourable tariff arrangement by reason of their end-use⁽⁶⁴⁾,
- Commission Regulation (EEC) No 4140/87 of 9 December 1987 determining the conditions of entry of bolting cloth, not made up, under subheading 5911 20 00 of the combined nomenclature⁽⁶⁵⁾,
- Commission Regulation (EEC) No 4141/87 of 9 December 1987 determining the conditions under which goods for certain categories of aircraft and ships are eligible on import for a favourable tariff arrangement by reason of their end-use⁽⁶⁶⁾, as last amended by Regulation (EEC) No 1418/81⁽⁶⁷⁾,
- Commission Regulation (EEC) No 4142/87 of 9 December 1987 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use⁽⁶⁸⁾, as last amended by Regulation (EEC) No 3803/92⁽⁶⁹⁾,
- Commission Regulation (EEC) No 693/88 of 4 March 1988 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries⁽⁷⁰⁾, as last amended by Regulation (EEC) No 3660/92⁽⁷¹⁾,
- Commission Regulation (EEC) No 809/88 of 14 March 1988 on the definition of the concept of 'originating products' and methods of administrative cooperation applicable to imports into the Community of products originating in the Occupied Territories⁽⁷²⁾, as last amended by Regulation (EEC) No 2774/88⁽⁷³⁾,
- Commission Regulation (EEC) No 4027/88 of 21 December 1988 laying down provisions for the temporary importation of containers⁽⁷⁴⁾, as last amended by Regulation (EEC) No 3348/89⁽⁷⁵⁾,

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

- Commission Regulation (EEC) No 288/89 of 3 February 1989 on determining the origin of integrated circuits⁽⁷⁶⁾,
- Commission Regulation (EEC) No 597/89 of 8 March 1989 laying down provisions for the implementation of Council Regulation (EEC) No 2144/87 on customs debt⁽⁷⁷⁾,
- Commission Regulation (EEC) No 2071/89 of 11 July 1989 on determining the origin of photocopying apparatus, incorporating an optical system or of the contract type⁽⁷⁸⁾,
- Commission Regulation (EEC) No 3850/89 of 15 December 1989 laying down provisions for the implementation of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods in respect of certain agricultural products subject to special import arrangements⁽⁷⁹⁾,
- Commission Regulation (EEC) No 2561/90 of 30 July 1990 laying down provisions for the implementation of Council Regulation (EEC) No 2503/88 on customs warehouses⁽⁸⁰⁾, as last amended by Commission Regulation (EEC) No 3001/92⁽⁸¹⁾,
- Commission Regulation (EEC) No 2562/90 of 30 July 1990 laying down provisions for the implementation of Council Regulation (EEC) No 2504/88 on free zones and free warehouses⁽⁸²⁾, as last amended by Commission Regulation (EEC) No 2485/91⁽⁸³⁾,
- Commission Regulation (EEC) No 2883/90 of 5 October 1990 on determining the origin or grape juice⁽⁸⁴⁾,
- Commission Regulation (EEC) No 2884/90 of 5 October 1990 on determining the origin of certain goods produced from eggs⁽⁸⁵⁾,
- Commission Regulation (EEC) No 3561/90 of 11 December 1990 on determining the origin of certain ceramic products⁽⁸⁶⁾,
- Commission Regulation (EEC) No 3620/90 of 14 December 1990 on determining the origin of the meat and offals, fresh, chilled or frozen, of certain domestic animals⁽⁸⁷⁾,
- Commission Regulation (EEC) No 3672/90 of 18 December 1990 on determining the origin of ball, roller or needle roller bearings⁽⁸⁸⁾,
- Commission Regulation (EEC) No 3716/90 of 19 December 1990 laying down provisions for the implementation of Council Regulation (EEC) No 4046/89 on the security to be given to ensure payment of a customs debt⁽⁸⁹⁾,
- Commission Regulation (EEC) No 3796/90 of 21 December 1990 laying down provisions for the implementation of Council Regulation (EEC) No 1714/90 on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature⁽⁹⁰⁾, as last amended by Regulation (EEC) No 2674/92⁽⁹¹⁾,
- Commission Regulation (EEC) No 1364/91 of 24 May 1991 determining the origin of textiles and textile articles falling within Section XI of the Combined Nomenclature⁽⁹²⁾,
- Commission Regulation (EEC) No 1365/91 of 24 May 1991 on determining the origin of cotton linters, impregnated felt and nonwovens, articles of apparel of leather, footwear and watch straps of textiles⁽⁹³⁾,
- Commission Regulation (EEC) No 1593/91 of 12 June 1991 providing for the implementation of Council Regulation (EEC) No 719/91 on the use in the Community of TIR carnets and ATA carnets as transit documents⁽⁹⁴⁾,
- Commission Regulation (EEC) No 1656/91 of 13 June 1991 laying down special provisions applicable to certain types of inward processing operations or processing under customs control⁽⁹⁵⁾,
- Commission Regulation (EEC) No 2164/91 of 23 July 1991 laying down provisions for the implementation of Article 5 (2) of Council Regulation (EEC) No 1697/79 on the post-clearance recovery of import duties or export duties which have not been required of the person liable for payment on goods entered for a customs procedure involving the obligation to pay such duties⁽⁹⁶⁾,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Commission Regulation (EEC) No 2228/91 of 26 June 1991 laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements⁽⁹⁷⁾, as last amended by Regulation (EEC) No 3709/92⁽⁹⁸⁾,
- Commission Regulation (EEC) No 2249/91 of 25 July 1991 laying down provisions for the implementation of Council Regulation (EEC) No 1855/89 for the temporary importation of means of transport⁽⁹⁹⁾,
- Commission Regulation (EEC) No 2365/91 of 31 July 1991 laying down the conditions for use of the ATA carnet for the temporary importation of goods into the customs territory of the Community or their temporary exportation from that territory⁽¹⁰⁰⁾,
- Commission Regulation (EEC) No 3717/91 of 18 December 1991 drawing up the list of goods which may benefit from the arrangements permitting goods to be processed under customs control before being put into free circulation⁽¹⁰¹⁾, as last amended by Regulation (EEC) No 209/93⁽¹⁰²⁾,
- Commission Regulation (EEC) No 343/92 of 22 January 1992 on the definition of the concept of originating products and methods of administrative cooperation applicable to imports into the Community of products originating in the Republics of Croatia and Slovenia and the Yugoslav Republics of Bosnia-Herzegovina and Macedonia⁽¹⁰³⁾, as last amended by Regulation (EEC) No 3660/92⁽¹⁰⁴⁾,
- Commission Regulation (EEC) No 1214/92 of 12 April 1992 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure⁽¹⁰⁵⁾, as last amended by Regulation (EEC) No 3712/92⁽¹⁰⁶⁾,
- Commission Regulation (EEC) No 1823/92 of 3 July 1992 laying down detailed rules for the application of Council Regulation (EEC) No 3925/91 concerning the elimination of controls and formalities applicable to the cabin and hold baggage of persons taking an intra-Community flight and the baggage of persons taking an intra-Community sea crossing⁽¹⁰⁷⁾,
- Commission Regulation (EEC) No 2453/92 of 31 July 1992 implementing Council Regulation (EEC) No 717/91 concerning the Single Administrative Document⁽¹⁰⁸⁾, as last amended by Regulation (EEC) No 607/93⁽¹⁰⁹⁾,
- Commission Regulation (EEC) No 2674/92 of 15 September 1992 supplementing the implementing provisions of Council Regulation (EEC) No 1715/90 on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature⁽¹¹⁰⁾,
- Commission Regulation (EEC) No 2713/92 of 17 September 1992 on the movement of goods between certain parts of the customs territory of the Community⁽¹¹¹⁾,
- Commission Regulation (EEC) No 3269/92 of 10 November 1992 laying down certain implementing provisions of Articles 161, 182 and 183 of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, relating to the export and re-export procedure and to goods leaving the customs territory of the Community⁽¹¹²⁾,
- Commission Regulation (EEC) No 3566/92 of 8 December 1992 on the documents to be used for the purpose of implementing Community measures entailing verification of the use and/or destination of goods⁽¹¹³⁾,
- Commission Regulation (EEC) No 3689/92 of 21 December 1992 laying down detailed rules for the application of Council Regulation (EEC) No 719/91 on the use in the Community of TIR carnets and ATA carnets as transit documents and of Council Regulation (EEC) No 3599/82 on temporary importation arrangements⁽¹¹⁴⁾,
- Commission Regulation (EEC) No 3691/92 of 21 December 1992 laying down provisions for the implementation of Council Regulation (EEC) No 719/91 on the use in the Community of TIR carnets and ATA carnets as transit documents and Council Regulation (EEC) No 3599/82 on temporary importation arrangements⁽¹¹⁵⁾,

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- Commission Regulation (EEC) No 3710/92 of 21 December 1992 establishing the procedures for transfers of goods or products covered by inward processing arrangements (suspension system)⁽¹¹⁶⁾,
- Commission Regulation (EEC) No 3903/92 of 21 December 1992 on air transport costs⁽¹¹⁷⁾.

Article 914

References to the provisions repealed shall be understood as referring to this Regulation.

Article 915

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1994.

[^{F20} Article 791 (2) shall cease to apply from 1 January 1996.]

Textual Amendments

F20 Inserted by [Commission Regulation \(EC\) No 3254/94 of 19 December 1994 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (1) OJ No L 302, 19. 10. 1992, p. 1.
- (2) OJ No L 374, 31. 12. 1994, p. 4.
- (3) OJ No L 145, 13. 6. 1977, p. 1.
- (4) OJ No L 105, 23.4.1983, p. 1.
- (5) [^{F5}OJ L 276, 19.9.1992, p. 1.]
- (6) [^{F24}OJ No L 261, 20. 10. 1993, p. 1.]
- (7) [^{F23}OJ L 226, 13.8.1987, p. 2.]
- (8) [^{F28}OJ No L 76, 23. 3. 1992, p. 1.]
- (9) [^{F25}OJ L 160, 26.6.1999, p. 48.
- (10) OJ L 62, 7.3.1980, p. 5.
- (11) OJ L 102, 17.4.1999, p. 11.
- (12) OJ L 318, 20.12.1993, p. 18.
- (13) OJ L 91, 22.4.1995, p. 45.]
- (14) [^{F20}OJ No L 76, 26. 3. 1992, p. 1.]
- (15) [^{F42}OJ L 82, 22.3.1997, p. 1.]
- (16) OJ No L 7, 10. 1. 1970, p. 6.
- (17) OJ No L 279, 24. 12. 1970, p. 35.
- (18) OJ No L 36, 13. 2. 1971, p. 10.
- (19) OJ No L 95, 28. 4. 1971, p. 11.
- (20) OJ No L 315, 16. 11. 1973, p. 34.
- (21) OJ No L 335, 4. 12. 1976, p. 1.
- (22) OJ No L 20, 27. 1. 1979, p. 1.
- (23) OJ No L 320, 22. 11. 1991, p. 19.
- (24) OJ No L 154, 21. 6. 1980, p. 3.
- (25) OJ No L 154, 21. 6. 1980, p. 14.
- (26) OJ No L 62, 8. 3. 1991, p. 24.
- (27) OJ No L 154, 21. 6. 1980, p. 16.
- (28) OJ No L 101, 27. 4. 1993, p. 7.
- (29) OJ No L 161, 26. 6. 1980, p. 3.
- (30) OJ No L 335, 12. 12. 1980, p. 1.
- (31) OJ No L 267, 29. 9. 1990, p. 36.
- (32) OJ No L 335, 12. 12. 1980, p. 62.
- (33) OJ No L 124, 15. 5. 1990, p. 32.
- (34) OJ No L 59, 5. 3. 1981, p. 1.
- (35) OJ No L 154, 13. 6. 1981, p. 26.
- (36) OJ No L 321, 21. 11. 1990, p. 6.
- (37) OJ No L 28, 5. 2. 1982, p. 38.
- (38) OJ No L 204, 28. 7. 1983, p. 63.
- (39) OJ No L 156, 7. 6. 1982, p. 1.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (40) OJ No L 297, 29. 10. 1983, p. 13.
- (41) OJ No L 309, 10. 11. 1983, p. 19.
- (42) OJ No L 171, 29. 6. 1984, p. 1.
- (43) OJ No L 374, 22. 12. 1992, p. 28.
- (44) OJ No L 331, 19. 12. 1984, p. 5.
- (45) OJ No L 215, 5. 8. 1987, p. 9.
- (46) OJ No L 168, 28. 6. 1985, p. 21.
- (47) OJ No L 66, 13. 3. 1991, p. 14.
- (48) OJ No L 350, 12. 12. 1986, p. 14.
- (49) OJ No L 352, 13. 12. 1986, p. 19.
- (50) OJ No L 230, 17. 8. 1987, p. 1.
- (51) OJ No L 374, 22. 12. 1992 p. 26.
- (52) OJ No L 387, 31. 12. 1987, p. 1.
- (53) OJ No L 387, 31. 12. 1987, p. 9.
- (54) OJ No L 387, 31. 12. 1987, p. 16.
- (55) OJ No L 387, 31. 12. 1987, p. 22.
- (56) OJ No L 231, 20. 8. 1991, p. 1.
- (57) OJ No L 387, 31. 12. 1987, p. 36.
- (58) OJ No L 387, 31. 12. 1987, p. 42.
- (59) OJ No L 387, 31. 12. 1987, p. 48.
- (60) OJ No L 387, 31. 12. 1987, p. 54.
- (61) OJ No L 387, 31. 12. 1987, p. 60.
- (62) OJ No L 387, 31. 12. 1987, p. 63.
- (63) OJ No L 387, 31. 12. 1987, p. 67.
- (64) OJ No L 387, 31. 12. 1987, p. 70.
- (65) OJ No L 387, 31. 12. 1987, p. 74.
- (66) OJ No L 387, 31. 12. 1987, p. 76.
- (67) OJ No L 135, 30. 5. 1991, p. 28.
- (68) OJ No L 387, 31. 12. 1987, p. 82.
- (69) OJ No L 384, 30. 12. 1992 p. 15.
- (70) OJ No L 77, 22. 3. 1988, p. 77.
- (71) OJ No L 370, 19. 12. 1992, p. 11.
- (72) OJ No L 86, 30. 3. 1988, p. 1.
- (73) OJ No L 249, 8. 9. 1988, p. 5.
- (74) OJ No L 355, 23. 12. 1988, p. 22.
- (75) OJ No L 323, 8. 11. 1989, p. 17.
- (76) OJ No L 33, 4. 2. 1989, p. 23.
- (77) OJ No L 65, 9. 3. 1989, p. 11.
- (78) OJ No L 196, 12. 7. 1989, p. 24.

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Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)

- (79) OJ No L 374, 22. 12. 1989, p. 8.
- (80) OJ No L 246, 10. 9. 1990, p. 1.
- (81) OJ No L 301, 17. 10. 1992, p. 16.
- (82) OJ No L 246, 10. 9. 1990, p. 33.
- (83) OJ No L 228, 17. 8. 1991, p. 34.
- (84) OJ No L 276, 6. 10. 1990, p. 13.
- (85) OJ No L 276, 6. 10. 1990, p. 14.
- (86) OJ No L 347, 12. 12. 1990, p. 10.
- (87) OJ No L 351, 15. 12. 1990, p. 25.
- (88) OJ No L 356, 19. 12. 1990, p. 30.
- (89) OJ No L 358, 21. 12. 1990, p. 48.
- (90) OJ No L 365, 28. 12. 1990, p. 17.
- (91) OJ No L 271, 16. 9. 1992, p. 5.
- (92) OJ No L 130, 25. 5. 1991, p. 18.
- (93) OJ No L 130, 25. 5. 1991, p. 28.
- (94) OJ No L 148, 13. 6. 1991, p. 11.
- (95) OJ No L 151, 15. 6. 1991, p. 39.
- (96) OJ No L 201, 24. 7. 1991, p. 16.
- (97) OJ No L 210, 31. 7. 1991, p. 1.
- (98) OJ No L 378, 23. 12. 1992, p. 6.
- (99) OJ No L 204, 27. 7. 1991, p. 31.
- (100) OJ No L 216, 3. 8. 1991, p. 24.
- (101) OJ No L 351, 20. 12. 1991, p. 23.
- (102) OJ No L 25, 2. 2. 1993, p. 18.
- (103) OJ No L 38, 14. 2. 1992, p. 1.
- (104) OJ No L 370, 19. 12. 1992, p. 11.
- (105) OJ No L 132, 16. 5. 1992, p. 1.
- (106) OJ No L 378, 23. 12. 1992, p. 15.
- (107) OJ No L 185, 4. 7. 1992, p. 8.
- (108) OJ No L 249, 28. 8. 1992, p. 1.
- (109) OJ No L 65, 17. 3. 1993, p. 5.
- (110) OJ No L 271, 16. 9. 1992, p. 1.
- (111) OJ No L 275, 18. 9. 1992, p. 11.
- (112) OJ No L 326, 12. 11. 1992, p. 11.
- (113) OJ No L 362, 11. 12. 1992, p. 11.
- (114) OJ No L 374, 22. 12. 1992, p. 14.
- (115) OJ No L 374, 22. 12. 1992, p. 25.
- (116) OJ No L 378, 23. 12. 1992, p. 9.
- (117) OJ No L 393, 31. 12. 1992, p. 1.

Status: Point in time view as at 01/01/2006.

*Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

Textual Amendments

- F5** Inserted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F20** Inserted by Commission Regulation (EC) No 3254/94 of 19 December 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community customs code.
- F23** Substituted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F24** Inserted by Commission Regulation (EC) No 482/96 of 19 March 1996 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F25** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F28** Inserted by Commission Regulation (EC) No 2193/94 of 8 September 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F42** Substituted by Commission Regulation (EC) No 1335/2003 of 25 July 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status:

Point in time view as at 01/01/2006.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed).