

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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[^{F3};]]

12. *[^{F4}Economic operator means:*

a person who, in the course of his business, is involved in activities covered by customs legislation;]

13. *[^{F5}Single authorisation means:*

an authorisation involving customs administrations in more than one Member State for one of the following procedures:

- the simplified declaration procedure pursuant to Article 76(1) of the Code, or
- the local clearance procedure pursuant to Article 76(1) of the Code, or
- customs procedures with economic impact pursuant to Article 84(1)(b) of the Code, or
- end-use pursuant to Article 21(1) of the Code;

14. *Integrated authorisation means:*

an authorisation to use more than one of the procedures referred to in point 13; it may take the form of an integrated single authorisation where more than one customs administration is involved;

15. *Authorising customs authority means:*

the customs authority who grants an authorisation;]

16. *[^{F6}EORI number (Economic Operators Registration and Identification number) means:*

a number, unique in the European Community, assigned by a Member State customs authority or designated authority or authorities to economic operators and to other persons in accordance with the rules laid down in Chapter 6;

17. *Entry summary declaration means:*

the summary declaration referred to in Article 36a of the Code to be lodged for goods brought into the customs territory of the Community, except where otherwise provided for in this Regulation.]

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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** Substituted by Commission Regulation (EC) No 1875/2006 of 18 December 2006 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).
- F4** Inserted by Commission Regulation (EC) No 1875/2006 of 18 December 2006 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** Inserted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 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** Inserted by Commission Regulation (EC) No 312/2009 of 16 April 2009 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

[^{F7} 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

- F7** 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.

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.

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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.

[^{F8}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.

^{F9}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);
- (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.

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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

- F9** 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

- F8** 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](#).

[^{F4}CHAPTER 4

Data exchange between customs authorities using information technology and computer networks

Article 4d

1 Without prejudice to any special circumstances and to the provisions of the procedure concerned, which, where appropriate, shall apply *mutatis mutandis*, where electronic systems for the exchange of information relating to a customs procedure or economic operators have been developed by Member States in co-operation with the Commission, the customs authorities shall use such systems for the exchange of information between customs offices concerned.

2 Where the customs offices involved in a procedure are located in different Member States, the messages to be used for the exchange of data shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

Article 4e

1 In addition to the conditions referred to in Article 4a (2), the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the various systems.

2 To ensure the level of system security provided for in paragraph 1 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. The original data and any data so processed shall be kept for at least three calendar years from the end of the year to which such data refers, unless otherwise specified.

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3 The customs authorities shall monitor security regularly.

4 The customs authorities involved shall inform each other and, where appropriate, the economic operator concerned, of all suspected breaches of security.

CHAPTER 5

Risk management

Article 4f

1 Customs authorities shall undertake risk management to differentiate between the levels of risk associated with goods subject to customs control or supervision and to determine whether or not, and if so where, the goods will be subject to specific customs controls.

2 The determination of levels of risk shall be based on an assessment of the likelihood of the risk-related event occurring and its impact, should the event actually materialise. The basis for the selection of consignments or declarations to be subject to customs controls shall include a random element.

Article 4g

1 Risk management at Community level, referred to in Article 13(2) of the Code, shall be carried out in accordance with an electronic common risk management framework comprised of the following elements:

- a a Community customs risk management system for the implementation of risk management, to be used for the communication among the Member States customs authorities and the Commission of any risk-related information that would help to enhance customs controls;
- b common priority control areas;
- c common risk criteria and standards for the harmonised application of customs controls in specific cases.

2 Customs authorities shall, using the system referred to in point (a) of paragraph 1, exchange risk-related information in the following circumstances:

- a the risks are assessed by a customs authority as significant and requiring customs control and the results of the control establish that the event, as referred to in Article 4(25) of the Code, has occurred;
- b the control results do not establish that the event, as referred to in Article 4(25) of the Code, has occurred, but the customs authority concerned considers the threat to present a high risk elsewhere in the Community.

Article 4h

1 Common priority control areas shall cover particular customs-approved treatments or uses, types of goods, traffic routes, modes of transport or economic operators that are to be subject to increased levels of risk analysis and customs controls during a certain period.

2 The application of common priority control areas shall be based upon a common approach to risk analysis and, in order to ensure equivalent levels of customs controls, common risk criteria and standards for the selection of goods or economic operators for control.

3 Customs controls carried out in common priority control areas shall be without prejudice to other controls normally carried out by the customs authorities.

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Article 4i

1 The common risk criteria and standards referred to in Article 4g(1)(c) shall include the following elements:

- a a description of the risk(s);
- b the factors or indicators of risk to be used to select goods or economic operators for customs control;
- c the nature of customs controls to be undertaken by the customs authorities;
- d the duration of the application of the customs controls referred to in point (c).

The information resulting from the application of the elements referred to in the first subparagraph shall be distributed by use of the Community customs risk management system referred to in Article 4g(1)(a). It shall be used by the customs authorities in their risk management systems.

2 Customs authorities shall inform the Commission of the results of customs controls carried out in accordance with paragraph 1.

Article 4j

For the establishment of common priority control areas and the application of common risk criteria and standards account shall be taken of the following elements:

- (a) proportionality to the risk;
- (b) the urgency of the necessary application of the controls;
- (c) probable impact on trade flow, on individual Member States and on control resources.]

[^{F6}CHAPTER 6

Registration and Identification System

Article 4k

1 The EORI number shall be used for the identification of economic operators and other persons in their relations with the customs authorities.

The structure of the EORI number shall comply with the criteria set out in Annex 38.

2 If the authority responsible for assigning the EORI number is not the customs authority, each Member State shall designate the authority or authorities responsible for registering economic operators and other persons and assigning them EORI numbers.

The Member State customs authorities shall communicate to the Commission the name and the address details of the authority or authorities responsible for assigning the EORI number. The Commission shall publish this information on the Internet.

3 Subject to paragraph 1, Member States may use as an EORI number a number already assigned to an economic operator or to another person by the competent authorities for tax, statistical or other purposes.

Article 4l

1 An economic operator established in the customs territory of the Community, shall be registered by the customs authority or the designated authority of the Member State in which

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he is established. Economic operators shall apply for registration before they start activities referred to in Article 1(12). However, economic operators who have not applied for registration may do so during their first operation.

2 In the cases referred to in Article 4k(3), Member States may waive the obligation for an economic operator or another person to apply for an EORI number.

3 Where an economic operator not established in the customs territory of the Community does not have an EORI number, he shall be registered by the customs authority or the designated authority of the Member State where he first performs one of the following:

- a he lodges in the Community a summary or customs declaration other than:
 - (i) a customs declaration made in accordance with Articles 225 to 238; or
 - (ii) a customs declaration made for the temporary importation procedure;
- b he lodges in the Community an exit or entry summary declaration;
- c he operates a temporary storage facility pursuant to Article 185(1);
- d he applies for an authorisation pursuant to Article 324a or 372;
- e he applies for an authorised economic operator certificate pursuant to Article 14a.

4 Persons other than economic operators shall not be registered unless all the following conditions are met:

- a such registration is required by the legislation of a Member State;
- b the person has not previously been assigned an EORI number;
- c the person engages in operations for which an EORI number must be provided pursuant to Annex 30A or Annex 37, Title I.

5 In the case referred to in paragraph 4:

- a a person established in the customs territory of the Community, other than an economic operator referred to in paragraph 1, shall be registered by the customs authority or the designated authority of the Member State in which he is established;
- b a person not established in the customs territory of the Community, other than an economic operator referred to in paragraph 3, shall be registered by the customs authority or the designated authority of the Member State in which he is involved in activities covered by customs legislation.

6 Economic operators and other persons shall have only one EORI number.

7 For the purposes of this Chapter, Article 4(2) of the Code shall apply *mutatis mutandis* in determining whether a person is established in a Member State.

Article 4m

1 Registration and identification data of economic operators or, where appropriate, of other persons processed in the system as referred to in Article 4o shall comprise the data listed in Annex 38d subject to specific conditions laid down in Article 4o(4) and (5).

2 When registering economic operators and other persons for an EORI number, Member States may require them to submit data other than the data listed in Annex 38d where that is necessary for purposes laid down in their national laws.

3 Member States may require economic operators or, where appropriate, other persons to submit the data referred to in paragraphs 1 and 2 by electronic means.

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Article 4n

The EORI number shall be used, if required, in all communications by economic operators and other persons with the customs authorities. It shall also be used for the exchange of information between customs authorities and between customs and other authorities under the conditions laid down in Articles 4p and 4q.

Article 4o

1 Member States shall cooperate with the Commission with a view to developing a central electronic information and communication system which contains the data listed in Annex 38d provided by all the Member States.

2 The customs authorities shall cooperate with the Commission to process and to exchange between customs authorities and between the Commission and customs authorities, the registration and identification data listed in Annex 38d of economic operators and other persons, by using the system referred to in paragraph 1.

Data other than the data listed in Annex 38d shall not be processed in the central system.

3 Member States shall ensure that their national systems are kept up to date, and are complete and accurate.

4 Member States shall upload on a regular basis to the central system the data listed in points 1 to 4 of Annex 38d concerning economic operators and other persons whenever new EORI numbers are assigned or changes in that data occur.

5 Member States shall also upload on a regular basis to the central system, where available in the national systems, the data listed in points 5 to 12 of Annex 38d concerning economic operators and other persons whenever new EORI numbers are assigned or changes in that data occur.

6 Only EORI numbers assigned in accordance with Article 4l(1) to (5) shall be uploaded to the central system, together with other data listed in Annex 38d.

7 Where it is established that an economic operator or a person other than an economic operator ceases the activities referred to in Article 1(12), Member States shall reflect this in the data listed in point 11 of Annex 38d.

Article 4p

In each Member State the authority designated in accordance with Article 4k(2) shall give the customs authorities of that Member State direct access to the data referred to in Annex 38d.

Article 4q

1 In each Member State the following authorities may give each other direct access on a case-by-case basis to the data referred to in points 1 to 4 of Annex 38d that they have in their possession:

- a customs authorities;
- b veterinary authorities;
- c sanitary authorities;
- d statistical authorities;
- e tax authorities;
- f authorities responsible for the fight against fraud;

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- g authorities responsible for trade policy, including agricultural authorities where relevant;
- h authorities responsible for border control.

2 The authorities referred to in paragraph 1 may store the data referred to in that paragraph or exchange the data between themselves only if such processing is necessary for the purposes of meeting their legal obligations in respect of the movement of goods concerned by a customs procedure.

3 The Member States customs authorities shall communicate to the Commission the address details of the authorities referred to in paragraph 1. The Commission shall publish this information on the Internet.

Article 4r

An EORI number and the data listed in Annex 38d shall be processed in the central system for the period of time required by the law of the Member States that uploaded the data referred to in Article 4o(4) and (5).

Article 4s

1 This Regulation leaves intact and in no way affects the level of protection of individuals with regard to the processing of personal data under the provisions of Community and national law, and in particular does not alter either the obligations of Member States relating to their processing of personal data under Directive 95/46/EC or the obligations of the Community institutions and bodies relating to their processing of personal data under Regulation (EC) No 45/2001 when fulfilling their responsibilities

2 Identification and registration data of economic operators and other persons, constituted by the set of data listed in points 1, 2 and 3 of Annex 38d may be published by the Commission on the Internet only if they have freely given specific and informed written consent. Where granted, such consent shall be communicated, in accordance with the national legislation of the Member States, to the authority or authorities of the Member States designated in accordance with Article 4k(2), or to the customs authorities.

3 The rights of persons with regard to their registration data listed in Annex 38d and processed in national systems shall be exercised in accordance with the law of the Member State which stored their personal data, and in particular, where applicable, the provisions implementing Directive 95/46/EC.

Article 4t

The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competences, shall cooperate actively and ensure coordinated supervision of the system referred to in Article 4o(1).]

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(1) [OJ No L 302, 19.10.1992, p. 1.](#)

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