

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 IX

SIMPLIFIED PROCEDURES

[^{F1}CHAPTER 1

General provisions]

[^{F2}Section 1

General]

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 [^{X1}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.

[^{F24} Any person may apply for an authorisation for the simplified declaration or the local clearance procedure, to be granted to himself for his own use or for use as a representative, provided satisfactory records and procedures are in place allowing the authorising customs authority to identify the persons represented and to perform appropriate customs controls.

Such application may also concern an integrated authorisation without prejudice to Article 64 of the Code.

5 The use of the simplified declaration or the local clearance procedure is conditional on the provision of a guarantee for import duties and other charges.

6 The holder of the authorisation shall comply with the conditions and criteria laid down in this Chapter and the obligations resulting from the authorisation, without prejudice to the obligations of the declarant, and the rules governing the incurrence of a customs debt.

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7 The holder of the authorisation shall inform the authorising customs authority of all factors arising after the authorisation is granted which may influence its continuation or content.

8 A reassessment of an authorisation for the simplified declaration or the local clearance procedure shall be carried out by the authorising customs authority in the following cases:

- a major changes to the relevant Community legislation;
- b reasonable indication that the relevant conditions are no longer met by the authorisation holder.

In the case of an authorisation for the simplified declaration or the local clearance procedure issued to an applicant established for less than three years, close monitoring shall take place during the first year after issue.]

Editorial Information

- X1 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 \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

[^{F1}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*.]

Textual Amendments

- F2 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](#).

[^{F2}Section 2

Granting, suspension, revocation of authorisations for the simplified declaration or the local clearance procedure

Article 253b

1 Applications for authorisation of the simplified declaration or the local clearance procedure shall be made using the model application form set out in Annex 67 or the corresponding electronic format.

2 Where the authorising customs authority establishes that the application does not contain all the particulars required, it shall, within 30 calendar days of receipt of the application, ask the applicant to supply the relevant information, stating the grounds for its request.

3 The application shall not be accepted if:

- a it does not comply with paragraph 1;
- b it has not been submitted to the competent customs authorities;
- c the applicant has been convicted of a serious criminal offence linked to the economic activity of the applicant;

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- d the applicant is subject to bankruptcy proceedings at the time of the submission of the application.

4 Before granting an authorisation for the simplified declaration or the local clearance procedure the customs authorities shall audit the applicant's records, unless the results of a previous audit can be used.

Article 253c

1 Authorisation for the simplified declaration procedure shall be granted provided that the conditions and criteria laid down in Article 14h, with the exception of paragraph 1(c), in points (d), (e) and (g) of Article 14i and in Article 14j are fulfilled.

Authorisation for the local clearance procedure shall be granted provided that the conditions and criteria laid down in Article 14h, with the exception of paragraph 1(c), in Article 14i and in Article 14j are fulfilled.

For the granting of the authorisations referred to in the first and second subparagraphs, the customs authorities shall apply Article 14a(2) and use the authorisation form set out in Annex 67.

2 Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the conditions and criteria referred to in paragraph 1 of this Article are deemed to be fulfilled.

Article 253d

1 An authorisation for the simplified declaration or the local clearance procedure shall be suspended by the authorising customs authority where:

- a non-compliance with the conditions and criteria referred to in Article 253c(1) has been detected;
- b the customs authorities have sufficient reason to believe that an act, which gives rise to criminal court proceedings and is linked to an infringement of the customs rules, has been perpetrated by the holder of the authorisation or another person referred to in points (a), (b) or (d) of Article 14h(1).

However, in the case referred to in point (b) of the first subparagraph of this Article, the authorising customs authority may decide not to suspend an authorisation for the simplified declaration or the local clearance procedure if it considers an infringement to be of negligible importance in relation to the number or size of the customs related operations and not to create doubts concerning the good faith of the holder of the authorisation.

Before taking a decision, the authorising customs authority shall communicate its findings to the holder of the authorisation. The holder of the authorisation shall be entitled to regularise the situation and/or express his point of view within 30 calendar days starting from the date of communication.

2 If the holder of the authorisation does not regularise the situation referred to in point (a) of the first subparagraph of paragraph 1 within the period of 30 calendar days the authorising customs authority shall notify the holder of the authorisation that the authorisation for the simplified declaration or local clearance procedure is suspended for a period of 30 calendar days to enable the holder of the authorisation to take the required measures to regularise the situation.

3 In the cases referred to in point (b) of the first subparagraph of paragraph 1, the authorising customs authority shall suspend the authorisation until the end of the court proceedings. It shall notify the holder of the authorisation to that effect.

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4 Where the holder of the authorisation has been unable to regularise the situation within 30 calendar days but can provide evidence that the conditions can be met if the suspension period is extended, the authorising customs authority shall suspend the authorisation for the simplified declaration or the local clearance procedure for a further 30 calendar days.

5 The suspension of an authorisation shall not affect any customs procedure that has already begun before the date of suspension but has not yet been completed.

Article 253e

1 When the holder of the authorisation has, to the satisfaction of the authorising customs authority, taken the necessary measures to comply with the conditions and criteria that have to be met in the authorisation for the simplified declaration or the local clearance procedure, the authorising customs authority shall withdraw the suspension and inform the holder of the authorisation. The suspension may be withdrawn before the expiry of the time limit laid down in Article 253d(2) or (4).

2 If the holder of the authorisation fails to take the necessary measures within the suspension period provided for in Article 253d(2) or (4), Article 253g shall apply.

Article 253f

1 Where a holder of an authorisation is temporarily unable to meet any of the conditions and criteria laid down for an authorisation for the simplified declaration or the local clearance procedure, he may request a suspension of the authorisation. In such cases, the holder of an authorisation shall notify the authorising customs authority, specifying the date when he will be able to meet the conditions and criteria again. He shall also notify the authorising customs authority of any planned measures and their timescale.

2 If the holder of the authorisation fails to regularise the situation within the period set out in his notification, the authorising customs authority may grant a reasonable extension, provided that the holder of the authorisation has acted in good faith.

Article 253g

Without prejudice to Article 9 of the Code and Article 4 of this Regulation, an authorisation for the simplified declaration or local clearance procedure shall be revoked by the authorising customs authority in the following cases:

- (a) where the holder of the authorisation fails to regularise the situation referred to in Articles 253d(2) and 253f(1);
- (b) where serious or repeated infringements related to the customs rules have been committed by the holder of the authorisation or other persons referred to in points (a), (b) or (d) of Article 14h(1) and there is no further right of appeal;
- (c) upon request of the holder of the authorisation.

However, in the case referred to in point (b) of the first subparagraph, the authorising customs authority may decide not to revoke the authorisation for the simplified declaration or the local clearance procedure if it considers the infringements to be of negligible importance in relation to the number or size of the customs related operations and not to create doubts concerning the good faith of the holder of the authorisation.]

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Textual Amendments

- F1** 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.](#)

[^{F2}CHAPTER 1A

Single authorisation for the simplified declaration or the local clearance procedure

Section 1

Application procedure

Article 253h

1 The application for a single authorisation for the simplified declaration or the local clearance procedure shall be submitted to one of the customs authorities referred to in Article 14d(1) and (2).

However, where the authorisation for the simplified declaration or the local clearance procedure is requested in the context of, or following, an application for a single authorisation for end-use or for a customs procedure with economic impact, Article 292(5) and (6) or Articles 500 and 501 shall apply.

2 If a part of the relevant records and documentation is kept in a Member State other than the Member State of application, the applicant shall duly complete boxes 5a, 5b and 7 of the application form of which the model is set out in Annex 67.

3 The applicant shall provide a readily accessible central point or nominate a contact person within the administration of the applicant in the Member State of application, in order to make available to the customs authorities all of the information necessary for proving compliance with the requirements for granting the single authorisation.

4 Applicants shall, to the extent possible, submit necessary data to the customs authorities by electronic means.

5 Until the introduction of an electronic data exchange system between the Member States involved, which is necessary for the purposes of the relevant customs procedure, the authorising customs authority may reject applications made under paragraph 1 if the single authorisation would create a disproportionate administrative charge.

Article 253i

1 Member States shall communicate to the Commission a list of customs authorities referred to in Article 253h(1), to which applications have to be made and any subsequent changes thereto. The Commission shall make such information available on the Internet. These authorities shall act as the authorising customs authorities of single authorisations for the simplified declaration and the local clearance procedure.

2 Member States shall nominate a central office responsible for the information exchange between Member States and between Member States and the Commission, and shall communicate that office to the Commission.

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Section 2

Issuing procedure

Article 253j

1 Where a single authorisation for the simplified declaration or the local clearance procedure is applied for, the authorising customs authority shall make available the following information to the other customs authorities concerned:

- a the application;
- b the draft authorisation;
- c all necessary information for granting the authorisation.

It shall be made available using the communication system referred to in Article 253m once this system is available.

2 The information referred to in points (a), (b) and (c) of paragraph 1 shall be made available by the authorising customs authority within the following time limits:

- a 30 calendar days, if the applicant has been previously granted the simplified declaration or the local clearance procedure or an AEO certificate referred to in point (a) or (c) of Article 14a(1);
- b 90 calendar days in all other cases.

Where the authorising customs authority is unable to meet those time limits, it may extend them by 30 calendar days. In such cases, the authorising customs authority shall, before the expiry of those time limits, inform the applicant of the reasons for the extension.

The time limit shall run from the date on which the authorising customs authority receives all the necessary information referred to in points (a), (b) and (c) of paragraph 1. The authorising customs authority shall inform the applicant that the application has been accepted and the date from which the time limit will run.

3 Until 31 December 2009, the maximum periods of 30 or 90 calendar days provided for in the first subparagraph of paragraph 2 shall be replaced by 90 or 210 calendar days.

Article 253k

1 The authorising customs authority of the Member State where the application has been made and the customs authorities of the other Member States involved in the single authorisation applied for shall cooperate in the setting up of the operational and reporting requirements, including a control plan for the supervision of the customs procedure operated under the single authorisation. However, the data to be exchanged for the purposes of the customs procedure(s) between the customs authorities concerned shall not exceed that laid down in Annex 30A.

2 The customs authorities of the other Member States concerned by the single authorisation applied for shall notify the authorising customs authority of any objections within 30 calendar days of the date on which the draft authorisation was received. If additional time is needed for this notification, the authorising customs authority shall be informed as soon as possible and in any event within this time limit. This additional time limit may be extended by no more than 30 calendar days. Where an extension is agreed, the authorising customs authority shall communicate the extension of the time limit to the applicant.

Where objections are notified and no agreement between the customs authorities is reached within that period, the application shall be rejected to the extent to which objections were raised.

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If the customs authority consulted fails to respond within the time limit(s) laid down in the first subparagraph, the authorising customs authority may assume that no objections exist with regard to issuing such authorisation, while the responsibility remains with the customs authority consulted.

3 Before the partial or complete rejection of an application, the authorising customs authority shall communicate the reasons on which they intend to base their decision to the applicant, who shall be given the opportunity to express his point of view within 30 calendar days from the date on which the communication was made.

Article 253l

1 Where a single authorisation is applied for by an applicant who holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorisation shall be granted when the necessary exchange of information has been arranged between:

- a the applicant and the authorising customs authority;
- b the authorising authority and the other customs authorities concerned by the single authorisation applied for.

In cases where the applicant does not hold an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorisation shall be granted where the authorising customs authority is satisfied that the applicant will be able to meet the conditions and criteria for the authorisation laid down or referred to in Articles 253, 253a and 253c, and when the necessary exchange of information referred to in the first subparagraph of this paragraph has been arranged.

2 The authorising customs authority shall, after receiving consent or no reasoned objections from the other customs authorities concerned, issue the authorisation in accordance with the authorisation form laid down in Annex 67, within 30 calendar days following the expiry of the periods laid down in Article 253k(2) or (3).

The authorising customs authority shall make the authorisation available to the customs authorities in the participating Member States, using the information and communication system referred to in Article 253m once it is available.

3 Single authorisations for the simplified declaration and the local clearance procedure shall be recognised in all Member States detailed in box 10 or box 11, or in both of them, of the authorisation as applicable.

Section 3

Information exchange

Article 253m

1 An electronic information and communication system, defined by the Commission and the customs authorities in agreement with each other, shall be used, once it is available, for the information and communication process between the customs authorities and to inform the Commission and economic operators. The information provided to economic operators shall be limited to the non-confidential data defined in Title II, point 16, of the Explanatory Notes to the application form for simplified procedures set out in Annex 67.

2 The Commission and the customs authorities shall, using the system referred to in paragraph 1, exchange, store, and have access to the following information:

- a the data of the applications;

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- b the information required for the issuing process;
- c the single authorisations issued for the procedures referred to in Article 1(13) and (14) and, where applicable, their amendment, suspension and revocation;
- d the results of a reassessment in accordance with Article 253(8).

3 The Commission and the Member States may disclose to the public, via the Internet, the list of single authorisations, as well as the non-confidential data defined in Title II, point 16, of the Explanatory Notes to the application form for simplified procedures set out in Annex 67 with prior agreement of the authorisation holder. The list shall be updated.]

CHAPTER 2

Declarations for release for free circulation

Section 1

Incomplete declarations

Article 254

[^{F3}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

- F3** 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.

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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.

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.

[^{F4}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.

[^{F52} 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

- F4** 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** 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](#).

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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.

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,

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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.

Section 2

Simplified declaration procedure

Article 260

1 ^[F6]An applicant] 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.

Textual Amendments

F6 Substituted 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]Article 261

1 Authorisation to use the simplified declaration procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 253, 253a, and 253c are fulfilled.

2 Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorising customs authority shall grant the authorisation when the necessary exchange of information has been arranged between the applicant and the authorising customs authority. All the conditions and criteria referred to in paragraph 1 of this Article shall be deemed to be met.]

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IX. (See end of Document for details)***Textual Amendments**

- F6** Substituted 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.](#)

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.

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 ^{F7}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.

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Textual Amendments

- F7** 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 \(Text with EEA relevance\).](#)

^{F6}Article 264

1 Authorisation to use the local clearance procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 253, 253a and 253c are fulfilled.

2 Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorising customs authority shall grant the authorisation when the necessary exchange of information has been arranged between the applicant and the authorising customs authority. All the conditions and criteria referred to in paragraph 1 of this Article shall be deemed to be met.]

Textual Amendments

- F6** Substituted 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.](#)

^{F8}Article 265

Textual Amendments

- F8** Deleted 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.](#)

Article 266

^{F91} 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

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IX. (See end of Document for details)*

- 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;
 - 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:
- [^{F9}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.

[^{F9}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

- F9** 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,

Status: Point in time view as at 01/01/2009.

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

- the conditions under which goods are to be covered by general, periodic or recapitulative declarations, as appropriate.

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 ^[F10]Article 524].

Textual Amendments

F10 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

^[F61] Authorisation to use the simplified declaration procedure shall be granted to the applicant in accordance with the conditions and criteria and in the manner laid down in Articles 253, 253a and 253c and 270.]

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.

Status: Point in time view as at 01/01/2009.

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

[^{F13} 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 [^{F10}Article 524] in any type of warehouse.

[^{F34} 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

- F1** 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.
- F3** 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).
- F6** Substituted 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.
- F10** 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 [^{F10}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.

- ^{F8}2
- ^{F8}3
- ^{F8}4

[^{F65} Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorising customs authority shall grant the authorisation when the necessary exchange of information has been arranged between the applicant and the authorising customs authority. All conditions and criteria referred to in paragraph 1 of this Article shall be deemed to be met.]

Textual Amendments

- F6** Substituted 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.

Status: Point in time view as at 01/01/2009.

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

- F8** Deleted 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.
- F10** 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.

[^{F11}2 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 [^{F10}Article 524] for the procedure in any type of warehouse.

3 Article 270 shall apply *mutatis mutandis*.]

Textual Amendments

- F10** 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).
- F11** 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 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 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IX. (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*

[^{F3}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

- F3** 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 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IX. (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.

[^{F12}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;

[^{F10}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 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IX. (See end of Document for details)***Textual Amendments**

- F10** 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*[^{F13} Article 279*

1 The formalities to be carried out at the customs office of export as provided for in Article 792 may be simplified in accordance with this Chapter.

2 Articles 792 (4), 792a, 792b, 793 to 793c and, where appropriate, Articles 796a to 796e, shall apply to this Chapter.]

Textual Amendments

- F13** 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 \(Text with EEA relevance\).](#)

Section 1

Incomplete declarations*Article 280*

[^{F31} 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

Status: Point in time view as at 01/01/2009.

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

- Απλουστευμένη εξαγωγή
 - Simplified exportation
 - Exportation simplifiée
 - Esportazione semplificata
 - Vereenvoudigde uitvoer
 - Exportação simplificada
 - [F14]Yksinkertaistettu vienti — Förenklad export
 - Förenklad export[F15.]
 - [F16]Zjednodušený vývoz
 - Lihtsustatud väljavedu
 - Vienkāršotā izvešana
 - Supaprastintas eksportas
 - Egyszerűsített kivitel
 - Esportazzjoni simplifikata
 - Wywóz uproszczony
 - Poenostavljen izvoz
 - Zjednodušený vývoz[F17.]
 - [F18]Опростено изнасяне
 - Export simplificat.]
- 4 Articles 255 to 259 shall apply *mutatis mutandis* to export declarations.

Textual Amendments

- F3** 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).
- F14** 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).
- F15** 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.
- F16** 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.
- F17** Deleted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F18** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IX. (See end of Document for details)*

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

[^{F6}1 Authorisation to use the simplified declaration procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 261 and 262 applied *mutatis mutandis* are fulfilled.]

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*.

Textual Amendments

- F6** Substituted 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.](#)

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*.

[^{F13}Article 285

1 The approved exporter shall, before removal of the goods from the places referred to in Article 283, fulfil the following obligations:

Status: Point in time view as at 01/01/2009.

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

- a duly inform the customs office of export of such removal by lodging a simplified export declaration, as referred to in Article 282;
- b make available to the customs authorities any documents required for the export of the goods.

2 The approved exporter may lodge a complete export declaration in place of the simplified export declaration. In this case, the requirement for a supplementary declaration, laid down in Article 76(2) of the Code, shall be waived.]

Textual Amendments

- F13** 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 \(Text with EEA relevance\)](#).

[^{F19} Article 285a

1 The customs authorities may exempt the approved exporter from the requirement to lodge a simplified export declaration at the customs office of export for each removal of goods. This exemption shall be granted only if the approved exporter fulfils the following conditions:

- a the approved exporter informs the customs office of export of each removal, in the manner and form specified by that office;
- b the approved exporter supplies, or makes available, to the customs authorities all information they consider necessary for effective risk analysis before the removal of the goods from the places referred to in Article 283;
- c the approved exporter enters the goods in his records.

The entry referred to in point (c) of the first subparagraph may be replaced by any other formality, required by the customs authorities, which offers similar guarantees. This entry shall indicate the date on which it is made and the particulars necessary for the identification 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, until 30 June 2009, exempt the approved exporter from the requirements set out in points (a) and (b) of the first subparagraph of paragraph 1, provided that he supplies the customs office of export with all the information it considers necessary to enable it to exercise its right to examine the goods, should the need arise, before the exit of the goods.

In this case, entry of the goods in the records of the approved exporter shall be equivalent to release.]

Textual Amendments

- F19** 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 \(Text with EEA relevance\)](#).

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.

Status: Point in time view as at 01/01/2009.

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

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:
- 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.

[^{F13} Before the departure of the goods the approved exporter shall fulfil the following requirements:

- a carry out the procedures referred to in Article 285 or 285a;
- b indicate on any accompanying document or any other medium replacing it the following particulars:
 - (i) the reference to the entry in his records;
 - (ii) the date on which the entry referred to in point (i) was made;
 - (iii) the number of the authorisation;
 - (iv) the name of the issuing customs office.]

Textual Amendments

F13 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 \(Text with EEA relevance\).](#)

Article 287

[^{F13} The authorisation referred to in Article 283 shall specify detailed rules for the operation of the procedure and in particular the following:

- a the goods to which it applies;
- b the way the conditions laid down in Article 285a(1) are to be fulfilled;
- c the way and the moment the goods are released;
- d the content of any accompanying document or medium replacing it and the means by which it is to be validated;
- e the procedure for presenting the supplementary declaration and the time limit within which it must be lodged.

Where Articles 796a to 796e apply, the release referred to in point (c) of the first subparagraph shall be granted in accordance with Article 796b.]

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.

Status: Point in time view as at 01/01/2009.

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

Textual Amendments

- F13** 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 \(Text with EEA relevance\)](#).

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.

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.

[^{F19}However, the declarant shall make available to the customs authorities the necessary information for effective risk analysis and the examination of the goods before the exit of these goods.]

Textual Amendments

- F19** 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 \(Text with EEA relevance\)](#).

Status:

Point in time view as at 01/01/2009.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE IX.