

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

CUSTOMS-APPROVED TREATMENT OR USE

[^{F1}TITLE III

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER 1

Basic provisions common to more than one of the arrangements

Section 1

Definitions

Article 496

For the purposes of this Title:

- (a) ‘arrangements’ means a customs procedure with economic impact;
- (b) ‘authorisation’ means permission by the customs authorities to use arrangements;
- (c) ‘single authorisation’ means an authorisation involving different customs administrations covering entry for and/or discharge of the arrangements, storage, successive processing operations or uses;
- (d) ‘holder’ means the holder of an authorisation;
- (e) ‘supervising office’ means the customs office indicated in the authorisation as empowered to supervise the arrangements;
- (f) ‘office of entry’ means the customs office or offices indicated in the authorisation as empowered to accept declarations entering goods for the arrangements;
- (g) ‘office of discharge’ means the customs office or offices indicated in the authorisation as empowered to accept declarations assigning goods, following entry for the arrangements, to a new permitted customs-approved treatment or use, or, in the case of outward processing, the declaration for free circulation;
- (h) ‘triangular traffic’ means the traffic where the office of discharge is not the same as the office of entry;
- (i) ‘accounts’ means the holder's commercial, tax or other accounting material, or such data held on their behalf;

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- (j) ‘records’ means the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control the arrangements, in particular as regards the flow and changing status of the goods; in the customs warehousing arrangements records are called stock records;
- (k) ‘main compensating products’ means compensating products for the production of which the arrangements were authorised;
- (l) ‘secondary compensating products’ means compensating products which are a necessary by-product of the processing operation other than the main compensating products specified in the authorisation;
- (m) ‘period for discharge’ means the time by which the goods or products must have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system), or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

Section 2

Application for authorisation

Article 497

1 Application for authorisation shall be made in writing using the model set out in Annex 67.

2 The customs authorities may permit renewal or modification of an authorisation to be applied for by simple written request.

3 In the following cases, the application for authorisation may be made by means of a customs declaration in writing or by means of a data processing technique using the normal procedure:

- a for inward processing, where in accordance with Article 539 the economic conditions are deemed to be fulfilled, with the exception of applications involving equivalent goods;
- b for processing under customs control, where in accordance with Article 552(1), first subparagraph, the economic conditions are deemed to be fulfilled;
- c for temporary importation, including use of an ATA or CPD carnet;
- [^{XI}(d) — for outward processing: where the processing operations concern repairs, including the standard exchange system without prior importation,
— for release for free circulation after outward processing using the standard exchange system with prior importation,
— for release for free circulation after outward processing using the standard exchange system without prior importation, where the existing authorisation does not cover such a system and the customs authorities permit its modification,
— for release for free circulation after outward processing if the processing operation concerns goods of a non-commercial nature.]

The application for authorisation may be made by means of an oral customs declaration for temporary importation in accordance with Article 229, subject to the presentation of a document made out in accordance with Article 499, third subparagraph.

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The application for authorisation may be made by means of a customs declaration for temporary importation by any other act in accordance with Article 232(1).

4 Applications for a single authorisation, except for temporary importation, shall be made in accordance with paragraph 1.

5 Customs authorities may require applications for temporary importation with total relief from the import duties in accordance with Article 578 to be made in accordance with paragraph 1.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 498

The application for an authorisation under Article 497 shall be submitted:

- (a) for customs warehousing: to the customs authorities designated for the place to be approved as a customs warehouse or where the applicant's main accounts are held;
- (b) for inward processing and processing under customs control: to the customs authorities designated for the place where the processing operation is to be carried out;
- (c) for temporary importation: to the customs authorities designated for the place where the goods are to be used, without prejudice to [^{X1}Article 580(2)] second subparagraph;
- (d) for outward processing: to the customs authorities designated for the place where the goods to be declared for temporary exportation are located.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 499

Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 220, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or can be entered on the form used for the written declaration:

- (a) name and address of the applicant, the declarant and the operator;
- (b) nature of the processing or use of the goods;

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- (c) technical description of the goods and compensating or processed products and means of identifying them;
- (d) codes of economic conditions in accordance with Annex 70;
- (e) estimated rate of yield or method by which that rate is to be determined;
- (f) estimated period for discharge;
- (g) proposed office of discharge;
- (h) place of processing or use;
- (i) proposed transfer formalities;
- (j) in the case of oral customs declaration, the value and quantity of the goods.

Where the document referred to in the [^{X1}second subparagraph] is presented with an oral customs declaration for temporary importation, it shall be made out in duplicate and one copy shall be endorsed by the customs authorities and given to the declarant.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Section 3

Single authorisation

Article 500

1 Where a single authorisation is applied for, the prior agreement of the authorities concerned shall be necessary, in accordance with the procedure set out in paragraphs 2 and 3.

2 In the case of temporary importation, the application shall be submitted to the customs authorities designated for the place of first use, without prejudice to Article [^{X1}580(2)], second subparagraph.

In other cases, it shall be submitted to the customs authorities designated for the place where the applicant's main accounts are held facilitating audit-based controls of the arrangements and where at least part of the storage, processing or temporary export operations to be covered by the authorisation are conducted.

[^{F2}Where the competent customs authorities cannot be determined under the first or second subparagraph, the application shall be submitted to the customs authorities designated for the place where the applicant's main accounts are held facilitating audit-based controls of the arrangements.]

3 These customs authorities designated in accordance with paragraph 2 shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

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The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within that period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

4 The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

They shall send a copy of the agreed authorisation to all customs authorities concerned.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

- F2** Inserted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 501

1 Where the criteria and conditions for the granting of a single authorisation are generally agreed upon between two or more customs administrations, the said administrations may also agree to replace prior agreement in accordance with Article 500(1) and information to be supplied in accordance with [^{X1}Article 500(4)], second subparagraph, by simple notification.

2 Notification shall always be sufficient where:

- a a single authorisation is renewed, subject to modifications of a minor nature, annulled or revoked;
- b the application for a single authorisation concerns temporary importation and is not to be made using the model in Annex 67.

3 No notification shall be needed where:

- a the only element involving different customs administrations is triangular traffic under inward or outward processing, without use of recapitulative information sheets;
- b ATA or CPD carnets are used;
- c the authorisation for temporary importation is granted by accepting an oral declaration or a declaration by any other act.

Editorial Information

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Section 4

Economic conditions

Article 502

1 Except where the economic conditions are deemed to be fulfilled pursuant to Chapters 3, 4 or 6, the authorisation shall not be granted without examination of the economic conditions by the customs authorities.

2 For the inward processing arrangements (Chapter 3), the examination shall establish the economic unviability of using Community sources taking account in particular of the following criteria, the details of which are laid down in Part B of Annex 70:

- a unavailability of Community-produced goods sharing the same quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;
- b differences in price between Community-produced goods and those intended to be imported;
- c contractual obligations.

3 For the processing under customs control arrangements (Chapter 4), the examination shall establish whether the use of non-Community sources enables processing activities to be created or maintained in the Community.

4 For the outward processing arrangements (Chapter 6), the examination shall establish whether:

- a carrying out processing outside the Community is likely to cause serious disadvantages for Community processors; or
- b carrying out processing in the Community is economically unviable or is not feasible for technical reasons or due to contractual obligations.

Article 503

An examination of the economic conditions involving the Commission may take place:

- (a) if the customs authorities concerned wish to consult before or after issuing an authorisation;
- (b) if another customs administration objects to an authorisation issued;
- (c) on the initiative of the Commission.

Article 504

1 Where an examination in accordance with Article 503 is initiated, the case shall be sent to the Commission. It shall contain the results of the examination already undertaken.

2 The Commission shall send an acknowledgement of receipt or notify the customs authorities concerned when acting on its own initiative. It shall determine in consultation with them whether an examination of the economic conditions in the Committee is required.

3 Where the case is submitted to the Committee, the customs authorities shall inform the applicant, or holder, that such a procedure has been initiated and, if the handling of the application is not completed, that the time limits laid down in Article 506 have been suspended.

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4 The Committee's conclusion shall be taken into account by the customs authorities concerned and by any other customs authorities dealing with similar authorisations or applications.

This conclusion may include its publication in the C series of the *Official Journal of the European Communities*.

Section 5

The decision on authorisation

Article 505

The customs authorities competent to decide shall grant the authorisation as follows:

- (a) for an application under Article 497(1), using the model set out in Annex 67;
- (b) for an application under Article 497(3), by acceptance of the customs declaration;
- (c) for an application for renewal or modification, by any appropriate act.

Article 506

The applicant shall be informed of the decision to issue an authorisation, or the reasons why the application was rejected, within 30 days or 60 days in the case of the customs warehousing arrangements, of the date the application was lodged or the date any requested outstanding or additional information is received by the customs authorities.

These periods shall not apply in the case of a single authorisation unless it is issued under Article 501.

Article 507

1 Without prejudice to Article 508, an authorisation shall take effect on the date of issue or at any later date given in the authorisation. In the case of a private warehouse, the customs authorities may exceptionally communicate their agreement to use the arrangements prior to the actual issuing of the authorisation.

2 No limit on the period of validity shall be fixed for authorisations for the customs warehousing arrangements.

3 For inward processing, processing under customs control and outward processing, the period of validity shall not exceed three years from the date the authorisation takes effect, except where there are duly justified good reasons.

4 By way of derogation from paragraph 3, for goods under inward processing covered by Annex 73, Part A, the period of validity shall not exceed six months.

In the case of milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/1999⁽¹⁾, the period of validity shall not exceed three months.

Article 508

1 Except for the customs warehousing arrangements, the customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect at the earliest on the date on which the application was submitted.

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2 If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3 In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- a the application is not related to attempted deception or to obvious negligence;
- b the period of validity which would have been granted under Article 507 is not exceeded;
- c the applicant's accounts confirm that all the requirements of the arrangements can be deemed to be met and, where appropriate, the goods can be identified for the period involved, and such accounts allow the arrangements to be controlled; and
- d all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

Section 6

Other provisions concerning the operation of the arrangements

Subsection 1

General provisions

Article 509

1 Commercial policy measures provided for in Community acts shall be applicable on entry for the arrangements of non-Community goods only to the extent that they refer to the entry of goods into the customs territory of the Community.

2 Where compensating products other than those mentioned in Annex 75, obtained under the inward processing arrangements are released for free circulation, the commercial policy measures to be applied shall be those applicable to the release for free circulation of the import goods.

3 Where processed products, obtained under the arrangements for processing under customs control, are released for free circulation, the commercial policy measures applicable to those products shall be applied only where the import goods are subject to such measures.

4 Where Community acts provide for commercial policy measures on release for free circulation, such measures shall not apply to compensating products released for free circulation following outward processing:

- that have retained Community origin within the meaning of Articles 23 and 24 of the Code;
- involving repair, including the standard exchange system;
- following successive processing operations in accordance with Article 123 of the Code.

Article 510

Without prejudice to Article 161(5) of the Code, the supervising office may allow the customs declaration to be presented at a customs office other than those specified in the authorisation. The supervising office shall determine how it shall be informed.

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Subsection 2

Transfers

Article 511

The authorisation shall specify whether and under which conditions the movement of goods or products placed under suspensive arrangements between different places or to the premises of another holder may take place without discharge of the arrangements (transfer), subject, in cases other than temporary importation, to the keeping of records.

Transfer shall not be possible where the place of departure or arrival of the goods is a type B warehouse.

Article 512

1 Transfer between different places designated in the same authorisation may be undertaken without any customs formalities.

2 Transfer from the office of entry to the holder's or operator's facilities or place of use may be carried out under cover of the declaration for entry for the arrangements.

3 Transfer to the office of exit with a view to re-exportation may take place under cover of the arrangements. In this case, the arrangements shall not be discharged until the goods or products declared for re-exportation have actually left the customs territory of the Community.

Article 513

Transfer from one holder to another can only take place where the latter enters the transferred goods or products for the arrangements under an authorisation to use the local clearance procedure. Notification to the customs authorities and entry in the records of the goods or products referred to in Article 266 shall take place upon their arrival at the premises of the second holder. A supplementary declaration need not be required.

In the case of temporary importation, the transfer from one holder to another may also take place where the latter enters the goods under the arrangements by means of a customs declaration in writing using the normal procedure.

The formalities to be carried out are laid down in Annex 68. Upon receipt of the goods or products, the second holder shall be obliged to enter them for the arrangements.

Article 514

The transfer involving an increased risk as set out in Annex 44c shall be covered by a guarantee under conditions equivalent to those provided for in the transit procedure.

Subsection 3

Records

Article 515

The customs authorities shall require the holder, the operator or the designated warehousekeeper to keep records, except for temporary importation or where they do not deem it necessary.

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The customs authorities may approve existing accounts containing the relevant particulars as records.

The supervising office may require an inventory to be made of all or some of the goods placed under the arrangements.

Article 516

The records referred to in Article 515 and, where they are required, under Article 581(2) for temporary imports shall contain the following information:

- (a) the information contained in the boxes of the minimum list laid down by Annex 37 for the declaration of entry for the arrangements;
- (b) particulars of the declarations by means of which the goods are assigned a customs-approved treatment or use discharging the arrangements;
- (c) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
- (d) the nature of the processing operations, types of handling or temporary use;
- (e) the rate of yield or its method of calculation where appropriate;
- (f) information enabling the goods to be monitored, including their location and particulars of any transfer;
- (g) commercial or technical descriptions necessary to identify the goods;
- (h) particulars enabling monitoring of the movements under the inward processing arrangements operating with equivalent goods.

However, the customs authorities may waive the requirement for some of this information where this does not adversely affect the control or supervision of the arrangements for the goods to be stored, processed or used.

Subsection 4

Rate of yield and calculation formula

Article 517

1 Where relevant for the arrangements falling under Chapters 3, 4 and 6, a rate of yield or the method for determining a rate, including average rates, shall be established in the authorisation or at the time the goods are entered for the arrangements. Such rate is to be determined, as far as possible, on the basis of production or technical data or, where these are not available, data relating to operations of the same type.

2 In particular circumstances the customs authorities may establish the rate of yield after the goods have been entered for the arrangements, but not later than when they are assigned a new customs-approved treatment or use.

3 The standard rates of yield laid down for inward processing in Annex 69 shall apply to the operations mentioned therein.

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Article 518

1 The proportion of import/temporary export goods incorporated in the compensating products shall be calculated in order:

- to determine the import duties to be charged;
- to determine the amount to be deducted when a customs debt is incurred; or
- to apply commercial policy measures.

These calculations shall be made in accordance with the quantitative scale method, or the value scale method as appropriate, or any other method giving similar results.

For the purposes of the calculations, compensating products shall include processed products or intermediate products.

2 The quantitative scale method shall be applicable where:

- a only one kind of compensating product is derived from the processing operations; in this case the quantity of import/temporary export goods deemed to be present in the quantity of compensating products for which a customs debt is incurred shall be proportional to the latter category of products as a percentage of the total quantity of compensating products;
- b several kinds of compensating product are derived from the processing operations and all elements of the import/temporary export goods are found in each of those compensating products; in this case the quantity of import/temporary export goods deemed to be present in the quantity of a given compensating product for which a customs debt is incurred shall be proportional to:
 - (i) the ratio between this specific kind of compensating product, irrespective of whether a customs debt is incurred, and the total quantity of all compensating products, and
 - (ii) the ratio between the quantity of compensating products for which a customs debt is incurred and the total quantity of compensating products of the same kind.

In deciding whether the conditions for applying the methods described in (a) or (b) are fulfilled, losses shall not be taken into account. Without prejudice to Article 862, losses means the proportion of import/temporary export goods destroyed and lost during the processing operation, in particular by evaporation, desiccation, venting as gas or leaching. In outward processing secondary compensating products that constitute waste, scrap, residues, offcuts and remainders shall be treated as losses.

3 The value scale method shall be applied where the quantitative scale method is not applicable.

The quantity of import/temporary export goods deemed to be present in the quantity of a given compensating product incurring a customs debt shall be proportional to:

- a the value of this specific kind of compensating product, irrespective of whether a customs debt is incurred, as a percentage of the total value of all the compensating products; and
- b the value of the compensating products for which a customs debt is incurred, as a percentage of the total value of compensating products of that kind.

The value of each of the different compensating products to be used for applying the value scale shall be the recent ex-works price in the Community, or the recent selling

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price in the Community of identical or similar products, provided that these have not been influenced by the relationship between buyer and seller.

4 Where the value cannot be ascertained pursuant to paragraph 3, it shall be determined by any reasonable method.

Subsection 5

Compensatory interest

Article 519

1 Where a customs debt is incurred in respect of compensating products or import goods under inward processing or temporary importation, compensatory interest shall be due on the amount of import duties for the period involved.

2 The three-month money market interest rates published in the statistical annex of the Monthly Bulletin of the European Central Bank shall apply.

The applicable rate shall be that applicable two months before the month in which the customs debt is incurred and for the Member State where the first operation or use as provided for by the authorisation took place or should have taken place.

3 Interest shall be applied on a monthly basis, starting on the first day of the month following the month in which the import goods for which a customs debt is incurred were first entered for the arrangements. The period shall close on the last day of the month in which the customs debt is incurred.

Where inward processing (drawback system) is concerned and release for free circulation is requested under Article 128(4) of the Code, the period starts from the first day of the month following the month in which the import duties were repaid or remitted.

4 Paragraphs 1, 2 and 3 shall not apply to the following cases:

- a where the period to be taken into account is less than one month;
- b where the amount of compensatory interest applicable does not exceed EUR 20 per customs debt incurred;
- c where a customs debt is incurred in order to allow the application of preferential tariff treatment under an agreement between the Community and a third country on imports into that country;
- d where waste and scrap resulting from destruction is released for free circulation;
- e where the secondary compensating products referred to in Annex 75 are released for free circulation, provided they are in proportion to exported quantities of main compensating products;
- f where a customs debt is incurred as a result of an application for release for free circulation under Article 128(4) of the Code, as long as the import duties payable on the products in question have not yet actually been repaid or remitted;
- g where the holder requests release for free circulation and submits proof that particular circumstances not arising from any negligence or deception on his part make it impossible or uneconomic to carry out the re-export operation under the conditions he had anticipated and duly substantiated when applying for the authorisation;
- h where a customs debt is incurred and to the extent a security is provided by a cash deposit in relation to this debt;

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- i where a customs debt is incurred in accordance with Article 201(1)(b) of the Code or is due to the release for free circulation of goods which were entered for the temporary importation arrangements under Articles 556 to 561, 563, 565, 568, 573(b) and 576 of this Regulation.

5 In the case of inward processing operations in which the number of import goods and/or compensating products makes it uneconomic to apply the provisions of paragraphs 2 and 3, the customs authorities, at the request of the person concerned, may allow simplified methods giving similar results to be used for the calculation of compensatory interest.

Subsection 6

Discharge

Article 520

1 Where import or temporary export goods have been entered under two or more declarations for the arrangements by virtue of one authorisation:

- in the case of a suspensive arrangement, the assignment of goods or products to a new customs-approved treatment or use shall be considered to discharge the arrangements for the import goods in question entered under the earliest of the declarations;
- in the case of inward processing (drawback system) or outward processing, the compensating products shall be considered to have been obtained from the import or temporary export goods in question respectively, entered under the earliest of the declarations.

Application of the first subparagraph shall not lead to unjustified import duty advantages.

The holder may request the discharge to be made in relation to the specific import or temporary export goods.

2 Where the goods under the arrangements are placed together with other goods and there is total destruction or irretrievable loss, the customs authorities may accept evidence produced by the holder indicating the actual quantity of goods under the arrangements which was destroyed or lost. Where it is not possible for the holder to produce such evidence, the amount of goods which has been destroyed or lost shall be established by reference to the proportion of goods of that type under the arrangements at the time when the destruction or loss occurred.

Article 521

1 At the latest upon expiry of the period for discharge, irrespective of whether aggregation in accordance with Article 118(2), second subparagraph, of the Code is used or not:

- in the case of inward processing (suspension system) or processing under customs control, the bill of discharge shall be supplied to the supervising office within 30 days;
- in the case of inward processing (drawback system), the claim for repayment or remission of import duties must be lodged with the supervising office within six months.

Where special circumstances so warrant, the customs authorities may extend the period even if it has expired.

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2 The bill or the claim shall contain the following particulars, unless otherwise determined by the supervising office:

- a reference particulars of the authorisation;
- b the quantity of each type of import goods in respect of which discharge, repayment or remission is claimed or the import goods entered for the arrangements under the triangular traffic system;
- c the CN code of the import goods;
- d the rate of import duties to which the import goods are liable and, where applicable, their customs value;
- e the particulars of the declarations entering the import goods under the arrangements;
- f the type and quantity of the compensating or processed products or the goods in unaltered state and the customs-approved treatment or use to which they have been assigned, including particulars of the corresponding declarations, other customs documents or any other document relating to discharge and periods for discharge;
- g the value of the compensating or processed products if the value scale method is used for the purpose of discharge;
- h the rate of yield;
- i the amount of import duties to be paid or to be repaid or remitted and where applicable any compensatory interest to be paid. Where this amount refers to the application of Article 546, it shall be specified;
- j in the case of processing under customs control, the CN code of the processed products and elements necessary to determine the customs value.

3 The supervising office may make out the bill of discharge.

Section 7

Administrative cooperation

Article 522

The customs authorities shall communicate to the Commission in the cases, within the time-limit and in the format set out in Annex 70 the following information:

- (a) with regard to inward processing and processing under customs control:
 - (i) authorisations issued;
 - (ii) applications refused or authorisations annulled or revoked on the grounds of economic conditions not being fulfilled;
- (b) with regard to outward processing:
 - (i) authorisations issued in accordance with Article 147(2) of the Code;
 - (ii) applications refused or authorisations annulled or revoked on the grounds of economic conditions not being fulfilled.

The Commission shall make these particulars available to the customs administrations.

Article 523

In order to make pertinent information available to other customs offices involved in the application of the arrangements, the following information sheets provided for in

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

Annex 71 may be issued at the request of the person concerned or on the initiative of the customs authorities, unless the customs authorities agree other means of exchange of information:

- (a) for customs warehousing, the information INF8, in order to communicate the elements for assessment of the customs debt applicable to the goods before usual forms of handling have taken place;
- (b) for inward processing:
 - (i) the information sheet INF1, for the communication of information on duty amounts, compensatory interest, security and commercial policy measures,
 - (ii) the information sheet INF9, for the communication of information on compensating products to be assigned another customs approved treatment or use in triangular traffic,
 - (iii) the information sheet INF5, for the communication to obtain duty relief for import goods, of information on prior exportation in triangular traffic,
 - (iv) the information sheet INF7, for the communication of information permitting repayment or remission of duties under the drawback system;
- (c) for temporary importation, the information sheet INF6 in order to communicate the elements for assessment of the customs debt or of amounts of duties already levied for goods moved;
- (d) for outward processing, the information sheet INF2 in order to communicate information on temporary export goods in triangular traffic, in order to obtain partial or total relief for compensating products.

CHAPTER 2

Customs warehousing

Section 1

General provisions

Article 524

For the purposes of this Chapter concerning agricultural products, ‘pre-financed goods’ means Community goods intended for export in the unaltered state which are the subject of the payment of an amount equal to an export refund before the goods are exported, where such payment is provided for in Council Regulation (EEC) No 565/80⁽²⁾.

Article 525

- 1 Where a customs warehouse is public, the following classification shall apply:
- a type A, if the responsibility lies with the warehousekeeper;
 - b type B, if the responsibility lies with the depositor;
 - c type F, if the warehouse is operated by the customs authorities.

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

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

2 Where a customs warehouse is private and responsibility lies with the warehousekeeper, who is the same person as the depositor but not necessarily the owner of the goods, the following classification shall apply:

- a type D, where release for free circulation is made by way of the local clearance procedure and may be granted on the basis of the nature, the customs value and the quantity of the goods to be taken into account at the time of their placing under the arrangements;
- b type E, where the arrangements apply although the goods need not be stored in a place approved as a customs warehouse;
- c type C, where neither of the special situations under points (a) and (b) applies.

3 An authorisation for a type E warehouse may provide for the procedures laid down for type D to be applied.

Section 2

Additional conditions concerning the granting of the authorisation

Article 526

1 When granting the authorisation the customs authorities shall define the premises or any other location approved as a customs warehouse of type A, B, C or D. They may also approve temporary storage facilities as such types of warehouse or operate them as a type F warehouse.

2 A location may not be approved as more than one customs warehouse at the same time.

3 Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations may specify that they may only be stored in premises specially equipped to receive them.

4 Type A, C, D and E warehouses may be approved as victualling warehouses within the meaning of Article 40 of Commission Regulation (EC) No 800/99⁽³⁾.

5 Single authorisations may be granted only for private customs warehouses.

Article 527

1 Authorisations may be granted only if any intended usual forms of handling, inward processing or processing under customs control of the goods do not predominate over the storage of the goods.

2 Authorisations shall not be granted if the premises of customs warehouses or the storage facilities are used for the purpose of retail sale.

An authorisation may, however, be granted, where goods are retailed with relief from import duties:

- a to travellers in traffic to third countries;
- b under diplomatic or consular arrangements;
- c to members of international organisations or to NATO forces.

3 For the purposes of the second indent of Article 86 of the Code, when examining whether the administrative costs of customs warehousing arrangements are disproportionate to the economic needs involved, customs authorities shall take account, *inter alia*, of the type of warehouse and the procedure which may be applied therein.

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

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

Section 3

Stock records

Article 528

- 1 In warehouses of type A, C, D and E, the person designated to keep the stock records shall be the warehousekeeper.
- 2 In warehouses of type F, the operating customs office shall keep the customs records in place of stock records.
- 3 In type B warehouses, in place of stock records, the supervising office shall keep the declarations of entry for the arrangements.

Article 529

- 1 The stock records shall at all times show the current stock of goods which are still under the customs warehousing arrangements. At the times laid down by the customs authorities, the warehousekeeper shall lodge a list of the said stock at the supervising office.
- 2 Where Article 112(2) of the Code applies, the customs value of the goods before carrying out usual forms of handling shall appear in the stock records.
- 3 Information on the temporary removal of goods and on goods in common storage in accordance with Article 534(2) shall appear in the stock records.

Article 530

- 1 Where goods are entered for the type E warehouse arrangements, the entry in the stock records shall take place when they arrive at the holder's storage facilities.
- 2 Where the customs warehouse also serves as a temporary storage facility, the entry in the stock records shall take place at the time the declaration for the arrangements is accepted.
- 3 Entry in the stock records relating to discharge of the arrangements shall take place at the latest when the goods leave the customs warehouse or the holder's storage facilities.

Section 4

Other provisions concerning the operation of the arrangements

Article 531

Non-Community goods may undergo the usual forms of handling listed in Annex 72.

Article 532

Goods may be temporarily removed for a period not exceeding three months. Where circumstances so warrant, this period may be extended.

Article 533

Applications for permission to carry out usual forms of handling or to remove goods temporarily from the customs warehouse shall be made in writing on a case by case basis to the supervising office. They must contain all particulars necessary to apply the arrangements.

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

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

Such permission may be granted as part of an authorisation to operate the warehousing arrangements. In this case the supervising office, in the manner it shall determine, shall be notified that such handling is to be carried out or the goods are to be temporarily removed.

Article 534

1 Where Community goods are stored on the premises of a customs warehouse or the storage facilities used for goods under the warehousing arrangements, specific methods of identifying such goods may be laid down with a view, in particular, to distinguishing them from goods entered for the customs warehousing arrangements.

2 The customs authorities may permit common storage where it is impossible to identify at all times the customs status of each type of goods. Prefinanced goods shall be excluded from such permission.

Goods in common storage shall share the same eight-digit CN-code, the same commercial quality and the same technical characteristics.

3 For the purpose of being declared for a customs-approved treatment or use the goods in common storage, as well as, in particular circumstances, identifiable goods which fulfill the conditions of the second subparagraph of paragraph 2, may be deemed to be either Community goods or non-Community goods.

Application of the first subparagraph shall, however, not result in a given customs status being assigned to a quantity of goods greater than the quantity actually having that status which is stored at the customs warehouse or the storage facilities when the goods declared for a customs-approved treatment or use are removed.

Article 535

1 Where operations of inward processing or processing under customs control are carried out on the premises of customs warehouses or in storage facilities, the provisions of Article 534 shall apply, *mutatis mutandis*, to the goods under these arrangements.

Where, however, these operations concern inward processing without equivalence or processing under customs control, the provisions of Article 534 on common storage shall not apply with regard to Community goods.

2 Entries in the records shall allow the customs authorities to monitor the precise situation of all goods or products under the arrangements at any time.

CHAPTER 3

Inward processing

Section 1

General provision

Article 536

For the purposes of this Chapter:

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

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

- (a) 'Prior exportation' means the system whereby compensating products obtained from equivalent goods are to be exported before the import goods are entered for the arrangements using the suspension system;
- (b) 'Job processing' means any processing of import goods directly or indirectly placed at the disposal of the holder which is carried out according to specifications on behalf of a principal established in a third country, generally against payment of processing costs alone.

Section 2

Additional conditions concerning the granting of the authorisation

Article 537

An authorisation shall be granted only where the applicant has the intention of re-exporting or exporting main compensating products.

Article 538

An authorisation may also be granted for the goods referred to in the fourth indent of Article 114(2)(c) of the Code, with the exception of:

- (a) fuels and energy sources other than those needed for the testing of compensating products or for the detection of faults in import goods needing repair;
- (b) lubricants other than those needed for the testing, adjustment or withdrawal of compensating products;
- (c) equipment and tools.

Article 539

[^{x2}1.] The economic conditions shall be deemed to be fulfilled except where the application concerns import goods mentioned in Annex 73.

[^{x2}2.] However, the conditions shall also be deemed to be fulfilled where an application concerns import goods mentioned in Annex 73, provided that:

- a the application concerns:
 - (i) operations involving goods of a non-commercial nature,
 - (ii) a job processing contract,
 - (iii) the processing of compensating products already obtained by processing under a previous authorisation the granting of which was subject to an examination of the economic conditions,
 - (iv) usual forms of handling referred to in Article 531,
 - (v) repair,
 - (vi) the processing of durum wheat falling within CN code 1001 10 00 to produce pasta falling within CN codes 1902 11 00 and 1902 19; or
- b the aggregate value of the import goods per applicant and per calendar year for each eight-digit CN code does not exceed 150 000 EUR; or

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

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

- c in accordance with Article 11 of Council Regulation (EC) No 3448/93⁽⁴⁾, import goods referred to under Part A of Annex 73 are concerned and the applicant presents a document issued by a competent authority permitting the entry of those goods for the arrangements, in the limits of a quantity determined on the basis of a supply balance.

Editorial Information

- X2** Inserted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 540

The authorisation shall specify the means and methods of identifying the import goods in the compensating products and lay down the conditions for the proper conduct of operations using equivalent goods.

Such methods of identification or conditions may include examination of the records.

Section 3

Provisions concerning the operation of arrangements

Article 541

1 The authorisation shall specify whether and under which conditions equivalent goods referred to in Article 114(2)(e) of the Code and sharing the same eight-digit CN code, the same commercial quality and the same technical characteristics as the import goods may be used for the processing operations.

2 Equivalent goods may be allowed to be at a more advanced stage of manufacture than the import goods where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder or in the undertaking where the operation is being carried out on his behalf, save in exceptional cases.

3 Special provisions, set out in Annex 74, shall apply in respect of the goods referred to in that Annex.

Article 542

1 The authorisation shall specify the period for discharge. Where the circumstances so warrant, this period may be extended even when that originally set has expired.

2 Where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. However, the customs authorities may require that such goods be assigned a new permitted customs-approved treatment or use within the period which they shall set.

3 Irrespective of whether or not aggregation is used or paragraph 2 is applied, the period for discharge for the following compensating products or goods in the unaltered state shall not exceed:

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

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

- a four months in the case of milk and milk products referred to in Article 1 of Regulation (EC) No 1255/1999;
- b two months in the case of slaughter without fattening of animals referred to in Chapter 1 of the CN;
- c three months in the case of fattening (including slaughter where relevant) of animals which fall under CN codes 0104 and 0105;
- d six months in the case of fattening (including slaughter where relevant) of other animals referred to in Chapter 1 of the CN;
- e six months in the case of processing of meat;
- f six months in the case of processing of other agricultural products of a kind eligible for advance payment of export refunds referred to in Article 1 of Regulation (EEC) No 565/80, and processed into products or goods referred to in Article 2(b) or (c) of the same Regulation.

Where successive processing operations are carried out or where exceptional circumstances so warrant, the periods may be extended on request, the total period not exceeding twelve months.

Article 543

1 In the case of prior exportation the authorisation shall specify the period within which the non-Community goods must be declared for the arrangements, taking account of the time required for procurement and transport to the Community.

2 The period referred to in paragraph 1 shall not exceed:

- a three months for goods subject to a common market organisation;
- b six months for all other goods.

The period of six months may, however, be extended where the holder submits a reasoned request, provided that the total period does not exceed twelve months. Where the circumstances so warrant the extension may be allowed even after the original period has expired.

Article 544

For the purposes of discharging the arrangements or the claim for repayment of import duties, the following shall be regarded as re-exportation or exportation:

- (a) the delivery of compensating products to persons who are eligible for relief from import duties pursuant to the Vienna Convention of 18 April 1961 on Diplomatic Relations, or to the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions;
- (b) the delivery of compensating products to the armed forces of other countries stationed in the territory of a Member State, where that Member State grants special relief from import duties in accordance with Article 136 of Regulation (EEC) No 918/83;
- (c) the delivery of civil aircraft; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of civil aircraft or parts thereof, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;

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

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

- (d) the delivery of spacecraft and related equipment; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of satellites, their launch vehicles and ground station equipment and parts thereof that are an integral part of the systems, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;
- (e) disposal in accordance with the relevant provisions of secondary compensating products whose destruction under customs supervision is prohibited on environmental grounds; for these purposes, the holder shall prove that discharge of the arrangements in accordance with the normal rules is either impossible or uneconomic.

Section 4

Provisions concerning the operation of the suspension system

Article 545

1 Use of equivalent goods for processing operations in accordance with Article 115 of the Code shall not be subject to the formalities for entry of goods for the arrangements.

2 The equivalent goods and compensating products made therefrom shall become non-Community goods and the import goods Community goods at the time of acceptance of the declaration discharging the arrangements.

However, where import goods are put on the market before the arrangements are discharged, they shall change their status at the time they are put on the market. In exceptional cases, where the equivalent goods are expected not to be present at that time, the customs authorities may allow, at the request of the holder, the equivalent goods to be present at a later time, to be determined by them and within a reasonable time.

3 In case of prior exportation:

- compensating products shall become non-Community goods on acceptance of the export declaration on condition that the goods to be imported are entered for the arrangements;
- import goods shall become Community goods at the time of their entry for the arrangements.

Article 546

The authorisation shall specify whether compensating products or goods in the unaltered state may be released for free circulation without customs declaration, without prejudice to prohibitive or restrictive measures. In this case they shall be considered to have been released for free circulation, if they have not been assigned a customs-approved treatment or use on expiry of the period for discharge.

For the purposes of the first subparagraph of Article 218(1) of the Code, the declaration for release for free circulation shall be considered to have been lodged and accepted and release granted at the time of presentation of the bill of discharge.

The products or goods shall become Community goods when they are put on the market.

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

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

Article 547

In case of release for free circulation of compensating products, boxes 15, 16, 34, 41 and 42 of the declaration shall refer to the import goods. Alternatively, relevant information may also be supplied by information sheet INF1 or any other document accompanying the declaration.

[^{F3} Article 547a

The import duties to be charged under Article 121(1) of the Code on import goods eligible, at the time when the declaration of entry for the arrangements was accepted, for favourable tariff treatment by reason of their end-use shall be calculated at the rate corresponding to such end-use. This shall be allowed only if an authorisation for such end-use could have been granted and if the conditions attaching to the granting of favourable tariff treatment would have been fulfilled.]

Textual Amendments

F3 Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 548

1 The list of compensating products subject to the import duties appropriate to them in accordance with the first indent of Article 122(a) of the Code is in Annex 75.

2 Where compensating products other than those mentioned on the list referred to in paragraph 1 are destroyed, they shall be treated as if they were re-exported.

Article 549

1 Where the compensating products or goods in the unaltered state are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799 enabling the arrangements to be discharged, the documents or records used for the said customs-approved treatment or use or any documents replacing them, shall contain one of the following indications:

- Mercancías PA/S,
- AF/S-varer,
- AV/S-Waren,
- Εμπορεύματα ET/A,
- IP/S goods,
- Marchandises PA/S,
- Merci PA/S,
- AV/S-goederen,
- Mercadorias AA/S,
- SJ/S-tavaroita,
- AF/S-varor^[F4],
- [^{F5}Zboží AZS/P,
- ST/P kaup,

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

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

- IP/ATL preces,
- LP/S prekès,
- AF/F áruk,
- Oggetti PI/S,
- Towary UCz/Z,
- AO/O blago,
- AZS/PS tovar.]

2 Where import goods entered for the arrangements are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, either in the unaltered state or in the form of compensating products, are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799, the indication referred to in paragraph 1 shall be supplemented by one of the following:

- Política comercial,
- Handelspolitik,
- Handelspolitik,
- Εμπορική πολιτική,
- Commercial policy,
- Politique commerciale,
- Política commerciale,
- Handelspolitiek,
- Política comercial,
- Kauppapolitiikka,
- Handelspolitik^[F4],
- ^[F5]Obchodní politika,
- Kaubanduspoliitika,
- Tirdzniecības politika,
- Prekybos politika,
- Kereskedelempolitika,
- Politika kummerčjali,
- Polityka handlowa,
- Trgovinska politika,
- Obchodná politika.]

Textual Amendments

- F4** Substituted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.](#)
- F5** Inserted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.](#)

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

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

Section 5

Provision concerning the operation of the drawback system

Article 550

Where goods under the drawback system are assigned a customs-approved treatment or use referred to in Article 549(1), the indications required for that provision shall be the following:

- Mercancías PA/R,
- AF/T-varer,
- AV/R-Waren,
- Εμπορεύματα ET/E,
- IP/D goods,
- Marchandises PA/R,
- Merci PA/R,
- AV/T-goederen,
- Mercadorias AA/D,
- SJ/T-tavaroita,
- AF/R-varor^[F4],
- ^[F5]Zboží AZS/N,
- ST/T kaup,
- IP/ATM preces,
- LP/D prekės,
- AF/V áruk,
- Oġġetti PI/SR,
- Towary UCz/Zw,
- AO/P blago,
- AZS/SV tovar.]

Textual Amendments

- F4** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

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

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

CHAPTER 4

Processing under customs control

Article 551

1 The arrangements for processing under customs control shall apply for goods the processing of which leads to products which are subject to a lower amount of import duties than that applicable to the import goods.

The arrangements shall also apply for goods which have to undergo operations to ensure their compliance with technical requirements for their release for free circulation.

2 Article 542(1) and (2) shall apply *mutatis mutandis*.

3 For the purposes of determining the customs value of processed products declared for free circulation, the declarant may choose any of the methods referred to in Article 30(2) (a), (b) or (c) of the Code or the customs value of the import goods plus the processing costs.^[F6] Processing costs means all costs incurred in making the processed products, including overheads and the value of any Community goods used.]

Textual Amendments

F6 Inserted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 552

1 For the types of goods and operations mentioned in Annex 76, Part A, the economic conditions shall be deemed to be fulfilled.

For other types of goods and operations examination of the economic conditions shall take place.

2 For the types of goods and operations mentioned in Annex 76, Part B and not covered by Part A, the examination of the economic conditions shall take place in the Committee. Article 504(3) and (4) shall apply.

CHAPTER 5

Temporary importation

Section 1

General provisions

Article 553

1 Animals, unless of negligible commercial value, born of animals placed under the arrangements are considered to be non-Community goods and placed themselves under those arrangements.

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

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

2 The customs authorities shall ensure that the total period for which the goods remain under the arrangements for the same purpose and under the responsibility of the same holder does not exceed 24 months, even where the arrangements were discharged by entry for another suspensive arrangement and subsequently entered again for temporary importation.

However, at the holder's request, they may extend this period for the time during which the goods are not used, in accordance with the conditions laid down by them.

3 For the purposes of Article 140(3) of the Code, exceptional circumstances means any event as a result of which the goods must be used for a further period in order to fulfil the purpose of the temporary importation operation.

4 Goods placed under the arrangements must remain in the same state.

Repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the arrangements are admissible.

Article 554

Temporary importation with total relief from import duties (hereinafter: 'total relief from import duties') shall only be granted in accordance with Articles 555 to 578.

Temporary importation with partial relief from import duties shall not be granted for consumable goods.

Section 2

Conditions for total relief from import duties

Subsection 1

Means of transport

Article 555

1 For the purposes of this subsection:

- [^{F7}a 'commercial use' means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;]
- b 'private use' means the use other than commercial of a means of transport;
- c 'internal traffic' means the carriage of persons or goods picked up or loaded in the customs territory of the Community for setting down or unloading at a place within that territory.

2 Means of transport include normal spare parts, accessories and equipment accompanying them.

Textual Amendments

- F7** Substituted by [Commission Regulation \(EC\) No 2286/2003 of 18 December 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

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

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

Article 556

Total relief from import duties shall be granted for pallets.

The arrangements shall also be discharged when pallets of the same type and substantially the same value are exported or re-exported.

Article 557

1 Total relief from import duties shall be granted for containers where they have been durably marked in an appropriate and clearly visible place with the following information:

- a the identity of the owner or operator shown by either his full name or an established identification, symbols such as emblems or flags being excluded;
- b with the exception of swap bodies used for combined rail-road transport, the identification marks and numbers of the container, given by the owner or operator; its tare weight, including all its permanently fixed equipment;
- c with the exception of containers used for transport by air, the country to which the container belongs, shown either in full or by means of the ISO alpha-2 country code provided for in International Standards ISO 3166 or 6346 or by the distinguishing initials used to indicate the country of registration of motor vehicles in international road traffic, or in numbers, in the case of swap bodies used for combined rail-road transport.

Where the application for authorisation is made in accordance with the first subparagraph of Article 497(3)(c), the containers shall be monitored by a person represented in the customs territory of the Community being able to communicate at all times their location and particulars of entry and discharge.

2 Containers may be used in internal traffic before being re-exported. However, they may be used only once during each stay in a Member State, for transporting goods loaded and intended to be unloaded within the territory of the same Member State, where the containers would otherwise have to make a journey unloaded within that territory.

3 Under the conditions of the Convention of Geneva of 21 January 1994 on Customs Treatment of Pool Containers used in International Transport, as approved by Council Decision 95/137/EC⁽⁶⁾, the customs authorities shall permit the arrangements to be discharged where containers of the same type or the same value are exported or re-exported.

Article 558

1 Total relief from import duties shall be granted for means of road, rail, air, sea and inland waterway transport where they:

- a are registered outside the customs territory of the Community in the name of a person established outside that territory; however, if the means of transport are not registered, the above condition may be deemed to be met where they are owned by a person established outside the customs territory of the Community;
- b are used by a person established outside that territory, without prejudice to Articles 559, 560 and 561; and
- c in the case of commercial use and with the exception of means of rail transport, are used exclusively for transport which begins or ends outside the customs territory of the Community; however, they may be used in internal traffic where the provisions in force in the field of transport, in particular those concerning admission and operations, so provide.

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

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

2 Where the means of transport referred to in paragraph 1 are rehired by a professional hire service established in the customs territory of the Community to a person established outside that territory, they must be re-exported within eight days of entry into force of the contract.

Article 559

Persons established in the customs territory of the Community shall benefit from total relief from import duties where:

- (a) means of rail transport are put at the disposal of such persons under an agreement whereby each network may use the rolling stock of the other networks as its own;
- (b) a trailer is coupled to a means of road transport registered in the customs territory of the Community;
- (c) means of transport are used in connection with an emergency situation and their use does not exceed five days; or
- (d) means of transport are used by a professional hire firm for the purpose of re-exportation within a period not exceeding five days.

Article 560

1 Natural persons established in the customs territory of the Community shall benefit from total relief from import duties where they privately use means of transport occasionally, on the instructions of the registration holder, this holder being in the customs territory at the time of use.

Such persons shall also benefit from total relief, for the private use of means of transport hired under a written contract, occasionally:

- a to return to their place of residence in the Community;
- b to leave the Community; or
- c where this is permitted on a general level by the customs administrations concerned.

2 The means of transport shall be re-exported or returned to the hire service established in the customs territory of the Community within:

- a five days of the entry into force of the contract in the case mentioned in paragraph 1(a);
- b eight days of the entry into force of the contract in the case mentioned in paragraph 1(c).

The means of transport shall be re-exported within two days of the entry into force of the contract in the case mentioned under paragraph 1(b).

Article 561

1 Total relief from import duties shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Community, with a view to re-exportation in the name of one of the following persons:

- a in the name of a person established outside that territory;
- b in the name of a natural person established inside that territory where the person concerned is preparing to transfer normal residence to a place outside that territory.

In the case referred to in point (b), the means of transport must be exported within three months of the date of registration.

2 Total relief from import duties shall be granted where means of transport are used commercially or privately by a natural person established in the customs territory of the

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Community and employed by the owner of the means of transport established outside that territory or otherwise authorised by the owner.

Private use must have been provided for in the contract of employment.

Customs authorities may restrict the temporary importation of means of transport under this provision in the case of systematic use.

3 Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Community.

Article 562

Without prejudice to other special provisions, the periods for discharge are the following:

- (a) for means of rail transport: 12 months;
- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
 - by students: the period the student stays in the customs territory of the Community for the sole purpose of pursuing their studies;
 - by persons fulfilling assignments of a specified duration: the period this person stays in the customs territory of the Community for the sole purpose of fulfilling their assignment;
 - in other cases, including saddle or draught animals and the vehicles drawn by them: six months;
- (d) for privately used means of air transport: six months;
- (e) for privately used means of sea and inland waterway transport: 18 months.

Subsection 2

Personal effects and goods for sports purposes imported by travellers; welfare material for seafarers

Article 563

Total relief from import duties shall be granted where personal effects reasonably required for the journey and goods for sports purposes are imported by a traveller as defined in Article 236(A)(1).

Article 564

Total relief from import duties shall be granted for welfare materials for seafarers in the following cases:

- (a) where they are used on a vessel engaged in international maritime traffic;
- (b) where they are unloaded from such a vessel and temporarily used ashore by the crew;

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- (c) where they are used by the crew of such a vessel in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Subsection 3

Disaster relief material; medical, surgical and laboratory equipment; animals; goods for use in frontier zones

Article 565

Total relief from import duties shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Community and intended for state bodies or bodies approved by the competent authorities.

Article 566

Total relief from import duties shall be granted where medical, surgical and laboratory equipment is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

Article 567

Total relief from import duties shall be granted for animals owned by a person established outside the customs territory of the Community.

It shall be granted for the following goods intended for activities in keeping with the particularities of the frontier zone as defined by the provisions in force:

- (a) equipment owned by a person established in the frontier zone adjacent to the frontier zone of temporary importation and used by a person established in that adjacent frontier zone;
- (b) goods used for the building, repair or maintenance of infrastructure in such a frontier zone under the responsibility of public authorities.

Subsection 4

Sound, image or data carrying media, publicity material; professional equipment; pedagogic material and scientific equipment

Article 568

Total relief from import duties shall be granted for goods:

- (a) carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying; or
- (b) exclusively used for publicity purposes.

Article 569

- 1 Total relief from import duties shall be granted where professional equipment is:

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- a owned by a person established outside the customs territory of the Community;
- b imported either by a person established outside the customs territory of the Community or by an employee of the owner, the employee may be established in the customs territory of the Community; and
- c used by the importer or under their supervision, except in cases of audiovisual co-productions.

2 Total relief shall not be granted where equipment is to be used for the industrial manufacture or packaging of goods or, except in the case of hand tools, for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects.

Article 570

Total relief from import duties shall be granted where pedagogic material and scientific equipment are:

- (a) owned by a person established outside the customs territory of the Community;
- (b) imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;
- (c) imported in reasonable numbers, having regard to the purpose of the importation; and
- (d) not used for purely commercial purposes.

Subsection 5

Packings; moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles; special tools and instruments; goods to carry out tests or subject to tests; samples; replacement means of production

Article 571

Total relief from import duties shall be granted where packings:

- (a) if imported filled, are intended for re-exportation whether empty or filled;
- (b) if imported empty, are intended for re-exportation filled.

Packings are not to be used in internal traffic, except with a view to the export of goods. In the case of packings imported filled, this shall apply only from the time that they are emptied of their contents.

Article 572

1 Total relief from import duties shall be granted where moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles are:

- a owned by a person established outside the customs territory of the Community; and
- b used in manufacturing by a person established in the customs territory of the Community and at least 75 % of the production resulting from their use is exported.

2 Total relief from import duties shall be granted for special tools and instruments where the goods are:

- a owned by a person established outside the customs territory of the Community; and

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- b made available free of charge to a person established in the customs territory of the Community for the manufacture of goods which are to be exported in their entirety.

Article 573

Total relief from import duties shall be granted for the following goods:

- (a) goods subjected to tests, experiments or demonstrations;
- (b) goods imported, subject to satisfactory acceptance tests in connection with a sales contract containing the provisions of the satisfactory acceptance tests and subjected to those tests;
- (c) goods used to carry out tests, experiments or demonstrations without financial gain.

For the goods referred to in point (b), the period for discharge is six months.

Article 574

Total relief from import duties shall be granted where samples are imported in reasonable quantities and solely used for being shown or demonstrated in the customs territory of the Community.

Article 575

Total relief from import duties shall be granted where replacement means of production are temporarily made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

The period for discharge is six months.

Subsection 6

Goods for events or for sale

Article 576

1 Total relief from import duties shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the arrangements.

In exceptional cases, the competent customs authorities may authorise the arrangements for other events.

2 Total relief from import duties shall be granted for goods for approval where they cannot be imported as samples and the consignor for his part wishes to sell the goods and the consignee may decide to purchase them after inspection.

The period for discharge is two months.

3 Total relief from import duties shall be granted for the following:

- a works of art, collectors' items and antiques as defined in 'Annex I' of Directive 77/388/EEC, imported for the purposes of exhibition, with a view to possible sale;
- b goods other than newly manufactured ones imported with a view to their sale by auction.

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

Subsection 7

Spare parts, accessories and equipment; other goods

Article 577

Total relief from import duties shall be granted where spare parts, accessories and equipment are used for repair and maintenance, including overhaul, adjustments and preservation of goods entered for the arrangements.

Article 578

Total relief from import duties may be granted where goods other than those listed in Articles 556 to 577 or not complying with the conditions of these Articles, are imported:

- (a) occasionally and for a period not exceeding three months; or
- (b) in particular situations having no economic effect.

Section 3

Provisions concerning the operation of the arrangements

Article 579

Where personal effects, goods imported for sports purposes or means of transport are declared orally or by any other act for entry of the arrangements, customs authorities may require a written declaration when a high amount of import duties is at stake or a serious risk of non-compliance with obligations of the arrangements exists.

Article 580

1 Declarations for entry for the arrangements using ATA/CPD carnets shall be accepted if they are issued in a participating country and endorsed and guaranteed by an association forming part of an international guarantee chain.

Unless otherwise provided for by bilateral or multilateral agreements, 'participating country' means a contracting party to the ATA Convention, or to the Istanbul Convention having accepted the Customs Cooperation Council recommendations of 25 June 1992 concerning acceptance of the ATA Carnet and the CPD Carnet for the temporary admission procedure.

- 2 Paragraph 1 shall apply only if the ATA/CPD carnets:
- a relate to goods and uses covered by those Conventions or agreements;
 - b are certified by the customs authorities in the appropriate section of the cover page; and
 - c are valid throughout the customs territory of the Community.

The ATA/CPD carnet shall be presented at the office of entry into the customs territory of the Community, except where this office is unable to check the fulfilment of the conditions for the procedure.

3 [^{F8}Articles 457c, 457d] and 458 to 461 apply *mutatis mutandis* for goods placed under the arrangements and covered by ATA carnets.

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

Textual Amendments

- F8** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 581

1 Without prejudice to the special guarantee systems for ATA/CPD carnets, entry for the arrangements by written declaration shall be subject to the provision of security, except in the cases referred to in Annex 77.

2 In order to facilitate control of the arrangements, the customs authorities may require records to be kept.

Article 582

1 Where goods placed under the arrangements in accordance with Article 576 are discharged by their entry for free circulation, the amount of the debt shall be determined on the basis of the elements of assessment appropriate to these goods at the moment of acceptance of the declaration for free circulation.

Where goods placed under the arrangements in accordance with Article 576 are put on the market, they shall be considered as presented to customs when they are declared for release for free circulation before the end of the period for discharge.

2 For the purposes of discharging the arrangements in respect of goods referred to in Article 576(1), their consumption, destruction or distribution free of charge to the public at the event shall be considered as re-exportation, provided their quantity corresponds to the nature of the event, the number of visitors and the extent of the holder's participation therein.

The first subparagraph shall not apply to alcoholic beverages, tobacco goods or fuels.

Article 583

Where the goods placed under the arrangements are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799, enabling temporary importation to be discharged, the documents other than ATA/CPD carnets or records used for the said customs-approved treatment or use or any document replacing them shall contain one of the following indications:

- Mercancías IT,
- MI-varer,
- VV-Waren,
- Εμπορεύματα ΠΕ,
- TA goods,
- Marchandises AT,
- Merci AT,
- TI-goederen,
- Mercadorias IT,
- VM-tavaroita,
- TI-varor^[F4],
- ^[F5]Zboží DP,

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- AI kaup,
- PI preces,
- LĪ prekēs,
- IB áruk,
- Oġġetti TA,
- Towary OCz,
- ZU blago,
- DP tovar.]

Textual Amendments

- F4** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

Article 584

For means of rail transport used jointly under an agreement, the arrangements shall also be discharged when means of rail transport of the same type or the same value as those which were put at the disposal of a person established in the customs territory of the Community are exported or re-exported.

CHAPTER 6

Outward processing

Section 1

Additional conditions concerning the granting of the authorisation

Article 585

1 Except where indications to the contrary exist, the essential interests of Community processors shall be deemed not to be seriously harmed.

2 Where an application for authorisation is made by a person who exports the temporary export goods without arranging for the processing operations, the customs authorities shall conduct a prior examination of the conditions set out in Article 147(2) of the Code on the basis of supporting documents. Articles 503 and 504 shall apply *mutatis mutandis*.

Article 586

1 The authorisation shall specify the means and methods to establish that the compensating products have resulted from processing of the temporary export goods or to verify that the conditions for using the standard exchange system are met.

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Such means and methods may include the use of the information document set out in Annex 104 and the examination of the records.

2 Where the nature of the processing operations does not allow it to be established that the compensating products have resulted from the temporary export goods, the authorisation may nevertheless be granted in duly justified cases, provided the applicant can offer sufficient guarantees that the goods used in the processing operations share the same eight-digit CN code, the same commercial quality and the same technical characteristics as the temporary export goods. The authorisation shall lay down the conditions for using the arrangements.

Article 587

Where the arrangements are requested for repair, the temporary export goods must be capable of being repaired and the arrangements shall not be used to improve the technical performance of the goods.

Section 2

Provisions concerning the operation of the arrangements

Article 588

1 The authorisation shall specify the period for discharge. Where the circumstances so warrant, this period may be extended even when that originally set has expired.

2 Article 157(2) of the Code applies, even after the original period has expired.

Article 589

1 The declaration entering the temporary export goods for the arrangements shall be made in accordance with the provisions laid down for exportation.

2 In the case of prior importation, the documents accompanying the declaration for free circulation shall include a copy of the authorisation unless such authorisation is applied for in accordance with Article 497(3)(d). Article 220(3) applies *mutatis mutandis*.

Section 3

Provisions concerning the calculation of the duty relief

Article 590

1 For the calculation of the amount to be deducted, no account shall be taken of anti-dumping duties and countervailing duties.

Secondary compensating products that constitute waste scrap, residues, offcuts and remainders shall be deemed to be included.

2 In determining the value of the temporary export goods in accordance with one of the methods referred to in the second subparagraph of Article 151(2) of the Code, the loading, transport, and insurance costs for the temporary export goods to the place where the processing operation or the last such operation took place shall not be included in:

- a the value of the temporary export goods which is taken into account when determining the customs value of the compensating products in accordance with Article 32(1)(b)(i) of the Code; or

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- b the processing costs, where the value of the temporary export goods cannot be determined in accordance with Article 32(1)(b)(i) of the Code.

The loading, transport and insurance costs for the compensating products from the place where the processing operation or the last processing operation took place to the place of their entry into the customs territory of the Community shall be included in the processing costs.

Loading, transport and insurance costs shall include:

- a commissions and brokerage, except buying commissions;
- b the cost of containers not integral to the temporary export goods;
- c the cost of packing, including labour and materials;
- d handling costs incurred in connection with transport of the goods.

Article 591

Partial relief from import duties by taking the cost of the processing operation as the basis of the value for duty shall be granted on request.

[^{F8}Customs authorities shall refuse the calculation of partial relief from import duties under this provision if before the compensating products are released for free circulation it is established that the sole object of the release for free circulation at a zero duty rate of the temporary export goods, which are not of Community origin within the meaning of Title II, Chapter 2, Section 1, of the Code, was to benefit from partial relief under this provision.]

[^{X2}Articles 29 to 35 of the Code shall apply *mutatis mutandis* to the processing costs which shall not take into account the temporary export goods.]

Editorial Information

- X2** Inserted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

- F8** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 592

In the case of undertakings frequently carrying out processing operations under an authorisation not covering repair, the customs authorities may, on request of the holder, set an average rate of duty applicable to all those operations (aggregated discharge).

This rate shall be determined for each period not exceeding twelve months and shall apply provisionally for compensating products released for free circulation during that period. At the end of each period, the customs authorities shall make a final calculation and, where appropriate, apply the provisions of Article 220(1) or Article 236 of the Code.]

[^{X3}]

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Editorial Information

- X3** Deleted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

- F1** 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 \(Text with EEA relevance\)](#).

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- (1) [^{F1}OJ L 160, 26.6.1999, p. 48.
- (2) OJ L 62, 7.3.1980, p. 5.
- (3) OJ L 102, 17.4.1999, p. 11.
- (4) OJ L 318, 20.12.1993, p. 18.
- (5) OJ L 91, 22.4.1995, p. 45.]

Textual Amendments

- F1** 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).

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