

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[<sup>F1</sup>TITLE III

**CUSTOMS PROCEDURES WITH ECONOMIC IMPACT**

[<sup>F1</sup>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;
- [<sup>XI</sup>(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 [<sup>X1</sup>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**

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#### *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 [<sup>X1</sup>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.

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- 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 [<sup>X1</sup>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.

[<sup>F2</sup>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 [<sup>X1</sup>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.

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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<sup>(1)</sup>, 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), CHAPTER 1. (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.]

#### **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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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 1. (See end of Document for details)

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(1) [<sup>F1</sup>OJ L 160, 26.6.1999, p. 48.]

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**Status:**

Point in time view as at 01/01/2006.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 1.