

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

TITLE III

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER 2

Customs warehousing

Section 1

General provisions

Subsection 1

Definitions and types of warehouse

Article 503

For the purposes of this Chapter:

- (a) *agricultural goods* means: goods covered by the Regulations referred to in Article 1 of Council Regulation (EEC) No 565/80⁽¹⁾. Goods coming under Council Regulation (EEC) No 3033/80⁽²⁾ (goods resulting from the processing of agricultural products) or (EEC) No 3035/80⁽³⁾ (agricultural products exported in the form of goods not coming under Annex II to the Treaty) shall be treated as agricultural goods;
- (b) *advance payment* means: the payment of an amount equal to the export refund before the goods are exported, where such payment is provided for in Council Regulation (EEC) No 565/80;
- (c) *prefinanced goods* means: any goods intended for export in the unaltered state which are the subject of an advance payment, however described in the Community rules permitting such payment;
- (d) *prefinanced basic product* means: any product intended for export after processing more extensive than the handling referred to in Article 532 in the form of a processed product which is the subject of an advance payment;
- (e) *processed goods* means: any product or goods resulting from the processing of a prefinanced basic product, however described in the Community rules permitting advance payment.

Article 504

1 Without prejudice to paragraphs 2 and 3, customs warehouses in which goods are stored under the customs warehousing procedure shall be classified as follows:

- type A: public warehouse conforming to the first indent of the second paragraph of Article 99 of the Code under the responsibility of the warehouse-keeper,
- type B: public warehouse conforming to the first indent of the second paragraph of Article 99 of the Code under the responsibility of each depositor, in accordance with Article 102 (1) of the Code, having regard to the second sub-paragraph of Article 105 of the Code,
- type C: private warehouse conforming to the second indent of the second paragraph of Article 99 of the Code where the warehousekeeper is the same person as the depositor but is not necessarily the owner of the goods,
- type D: private warehouse conforming to the second indent of the second paragraph of Article 99 of the Code where the warehousekeeper is the same person as the depositor but is not necessarily the owner of the goods, the procedure referred to in Article 112 (3) of the Code being applied.

2 A customs warehouse as a private warehouse conforming to the second indent of the second paragraph of Article 99 of the Code where the warehousekeeper is the same person as the depositor but is not necessarily the owner of the goods, may also be applied under a system permitting the warehousing of goods in storage facilities belonging to the holder of the authorization in accordance with Article 98 (3) of the Code. This system is classified as a type E warehouse.

3 Where a customs warehouse is applied in respect of a public warehouse conforming to the first indent of the second paragraph of Article 99 of the Code and is operated by the customs authorities, this is classified as a type F warehouse.

4 The combination in the same premises or location of the types of warehouse referred to in paragraphs 1, 2 and 3 shall not be permitted.

Subsection 2

Location of customs warehouses

Article 505

1 With the exception of type E and type F warehouses, a customs warehouse shall consist of premises or any other defined location approved by the customs authorities.

2 Where the customs authorities decide to operate a type F warehouse, they shall designate the premises or location which constitute the warehouse. The decision shall be published in the form used by the Member State for publishing its administrative or legal instruments.

3 A place approved by the customs authorities as a 'temporary storage facility' in accordance with Article 185 or operated by the customs authorities may also be approved as a type A, type B, type C or type D warehouse or operated as a type F warehouse.

Article 506

Type A, type C, type D and type E warehouses may also be approved as victualling warehouses in accordance with Article 38 of Commission Regulation (EEC) No 3665/87⁽⁴⁾.

Subsection 3

Commercial policy measures

Article 507

Where Community acts provide that commercial policy measures are to apply to:

- (a) the release of goods for free circulation, they shall not apply when the goods are entered for the customs warehousing procedure, nor for such time as the goods remain there;
- (b) the introduction of goods into the customs territory of the Community, they shall apply when non-Community goods are entered for the customs warehousing procedure;
- (c) the export of goods, they shall apply when Community goods are exported from the customs territory of the Community after being entered for the customs warehousing procedure.

Section 2

Provisions concerning the granting of authorization

Article 508

The provisions of this Section shall apply to all types of warehouse except type F.

Article 509

The application for authorization shall be submitted, in accordance with Article 497 and Annex 67/A, to the customs authorities designated by the Member State where the places to be approved as customs warehouses are situated or, in the case of a type E warehouse, to the customs authorities designated by the Member State where the warehousekeeper's main accounts are kept.

Article 510

1 Authorization may be granted only if the applicant shows that there is a real economic need for warehousing and if the warehouse is intended principally for the storage of goods; however, the goods may undergo usual forms of handling, inward processing or processing under customs control under the conditions referred to in Articles 106 and 109 of the Code, provided that such operations do not predominate over the storage of the goods.

2 For the purposes of Article 86 of the Code, the assessment of whether the administrative costs of supervision and control of the customs warehouse are in proportion to the economic needs for customs warehousing shall take account *inter alia* of the type of customs warehouse and the procedures which may be applied therein.

Article 511

1 Authorizations shall be issued by the customs authorities designated by each Member State in which an application has been presented under Article 509.

Authorizations shall take effect on the date of issue or on a later date if they so provide. However, where an applicant is seeking authorization to operate a private warehouse and the customs authorities exceptionally notifies him of its agreement to issue such authorization in writing otherwise than by means of the form referred to in Annex 68/A, the authorization shall take effect on the date of such notification. A copy of the notification shall be annexed to the authorization and shall form an integral part thereof.

2 Without prejudice to the rules governing annulment, revocation and amendment, authorizations shall be for an unlimited period.

3 Authorizations shall specify *inter alia* the customs office responsible for supervising the customs warehouse. They may also specify, where appropriate, that goods which present a danger or are likely to spoil other goods or which, for other reasons, require special facilities, must be placed in premises specially equipped to receive them.

In the case of a private warehouse, the authorization may also specify the categories of goods which may be admitted to that warehouse.

4 Where the person concerned asks permission to present the goods or declare them for the procedure at customs offices other than the supervising office and the proper conduct of the operations would not be affected, the customs authorities may empower one or more offices to act as office(s) of entry for the procedure.

Where more than one Member State is affected, the customs authorities which issued the authorization shall send a copy to the other customs authorities concerned.

Article 512

1 The economic need criterion referred to in Article 510 (1) shall be held to be no longer fulfilled where the person concerned asks in writing for the authorization to be revoked.

2 An authorization may also be revoked where the customs authorities considers that the customs warehouse is not or is no longer sufficiently used to warrant its existence.

Section 3

Entry of goods for the procedure

Article 513

1 Goods to be entered for the customs warehousing procedure and the corresponding declarations of entry for the procedure shall be presented at the supervising office or, where Article 511 (4) is applied, at an office of entry for the procedure indicated in the authorization.

2 Where the second subparagraph of Article 511 (4) is applied, a copy or additional sheet of the declaration referred to in paragraph 1 or a copy of the administrative or commercial document used to enter the goods for the procedure shall be sent by the office of entry for the procedure to the supervising office as soon as release is granted. The name and address of the said office shall be indicated in box 44 of the declaration or on the commercial or administrative document.

Where the office of entry for the procedure sees fit, it may ask the supervising office to inform it of the arrival of the goods.

The provisions governing the customs warehousing procedure shall be applicable from the date on which the office of entry for the procedure accepts the declaration of entry for the procedure; such declaration shall also be used for transport of the goods, which shall take place as soon as possible, and their introduction into the premises of the customs warehouse without presentation to the supervising office.

This procedure shall not apply in a type B warehouse.

3 The procedure referred to in paragraph 2 may also be used without a request to that effect from the persons concerned, for reasons relating to the internal administration of the customs offices, in particular the use of computerized procedures.

Subsection 1

Normal procedure

Article 514

The declaration referred to in Article 513 shall be made in accordance with Articles 198 to 252.

Subsection 2

Simplified procedures

Article 515

The simplified procedures provided for in Article 76 of the Code shall apply in accordance with Articles 268 to 274.

Article 516

The procedures provided for in Articles 514 and 515 shall also apply in respect of the transfer of goods in a temporary storage facility referred to in Article 505 (3) to the customs warehousing procedure.

Section 4

Operation of customs warehouses and the customs warehousing procedure

Subsection 1

Stock records

Article 517

1 In type A, type C, type D and type E warehouses, the customs authorities shall designate the warehouse-keeper as the person required to keep the stock records referred to in Article 105 of the Code.

The stock records shall be made available to the supervising office to enable it to carry out any checks.

2 In type B customs warehouses, the supervising office shall keep the declarations of entry for the procedure or the administrative documents used for such entry in order to monitor their discharge. Stock records shall not be kept.

Without prejudice to other Community provisions governing the keeping of customs documents, the supervising office may decide as part of its internal administration how long such declarations will be kept there. Such time limit may be extended.

Where the goods to which the declaration or document relates have not been assigned to a customs-approved treatment or use within the time limit the supervising office shall require that the goods be assigned such treatment or use or that the initial declaration or document of entry for the procedure be replaced by a new declaration reproducing all the particulars of the old declaration or old document.

3 In a type F warehouse, the customs records shall contain all the information referred to in Article 520. The said records shall replace the stock records referred to in Article 105 of the Code.

Article 518

Without prejudice to Article 517 (3), the supervising office shall not keep stock records. However, for administrative purposes it may keep a register of all declarations accepted.

Article 519

Where records kept for commercial or tax purposes by the depositor contain all the particulars necessary for supervision, taking into account the type of customs warehouse and the procedures applicable for entry and discharge, and such particulars are usable for the purposes of supervision, the customs authorities shall approve those records as the stock records referred to in Article 105 of the Code.

Article 520

1 The stock records referred to in Article 105 of the Code shall contain all the particulars necessary for the proper application and supervision of the procedure.

They shall include:

- a the information contained in boxes 1, 31, 37 and 38 of the declaration of entry for the procedure;
- b reference particulars of the declarations by means of which the goods are assigned to a customs-approved treatment or use discharging the customs warehousing procedure;
- c the date and reference particulars of other customs documents and all other documents relating to entry and discharge;
- d information enabling the goods to be monitored, including their location and particulars of any transfer of goods between customs warehouses without termination of the arrangements;
- e information concerning the common storage of goods referred to in Article 524;
- f any other details which may be needed to identify the goods;
- g information concerning the usual forms of handling to which the goods are subject;
- h information concerning the temporary removal of goods from the premises of the customs warehouse.

2 The stock records of a type D warehouse shall contain, in addition to the particulars listed in paragraph 1, the information referred to in the minimum list provided for in Annex 37.

3 The stock records shall at all times show the current stock of goods which are still under the customs warehousing procedure. At the times laid down by the customs authorities, the warehousekeeper shall lodge at the supervising office a list of the said stock.

4 Where Article 112 (2) of the Code applies, the customs value of the goods before handling shall appear in the stock records.

5 Where the simplified (entry or discharge) procedures apply, the provisions of this Article shall apply *mutatis mutandis*.

Article 521

1 Goods entered for the customs warehousing procedure in a type A, type C or type D warehouse shall be entered in the stock records in accordance with Article 107 of the Code at the time when they are physically placed in the customs warehouse, on the basis of particulars recognized or accepted by the supervising office or the office of entry for the procedure, in accordance with Article 513 (2).

2 Where goods are entered for the procedure in a type E warehouse, the entry in the stock records referred to in paragraph 1 shall take place at the time when they arrive at the storage facilities of the holder of the authorization.

3 Where the customs warehouse also serves as a temporary storage facility in accordance with Article 505 (3), the entry in the stock records referred to in paragraph 1 shall take place:

- before expiry of the time limit set under Article 49 of the Code, where the local clearance procedure referred to in Article 272 is applied in respect of transfer from temporary storage to the customs warehousing procedure,
- in other cases, at the time when the goods are released following the lodging of the declaration entering the goods for the customs warehousing procedure.

4 Particulars relating to discharge of the procedure must be entered in the stock records:

- by the time the goods leave the customs warehouse premises, where one of the simplified procedures is applied,
- at the time when the goods are released following presentation of a declaration entering them for a customs-approved treatment or use, in other cases.

Subsection 2

Usual forms of handling

Article 522

1 Without prejudice to paragraphs 2 and 3, the usual forms of handling which non-Community goods may undergo are listed in Annex 69.

2 Where handling could give rise to an advantage in terms of the import duties applicable to the goods after handling compared with those applicable before handling, it may be authorized only on condition that the request referred to in Article 112 (2) of the Code is lodged at the same time as the application for authorization to carry out usual forms of handling.

In that case, a request for the more favourable items of charge to apply in a type D warehouse as referred to in Article 112 (3) of the Code cannot be accepted.

3 Where handling would result in higher import duties than those applying to the goods before handling, the person concerned shall not present the request referred to in Article 112 (2) of the Code.

In this case, the warehousekeeper of a type D warehouse shall waive any advantage he might gain from the application of the items of charge recognized or accepted for the handled goods when they were entered for the procedure.

4 Where goods placed under the customs warehousing procedure are declared for a customs-approved treatment or use other than release for free circulation and paragraph 2 applies, box 31 of the declaration entering the goods for the customs-approved treatment or use in question shall contain one of the following indications:

- Mercancías MU,
- SB varer,
- UB-Waren,
- Εμπορεύματα ΣΕ,
- UFH goods,
- Marchandises MU,
- Merci MU,
- GB-goederen,
- Mercadorias MU.

Such indication shall be carried over to any document relating to the customs procedure under which or temporary storage in which the goods are subsequently placed.

5 Where goods to which paragraph 2 applies, having been placed under one customs procedure, are released for free circulation or placed under another customs procedure which could result in the incurrence of a customs debt, information sheet INF 8 shall be used. It shall be made out in an original and one copy on a form complying with the model and provisions set out in Annex 70.

The customs authorities with which the declaration for free circulation or for another customs procedure which could result in the incurrence of a customs debt is lodged shall use information sheet INF 8, which it shall endorse, to ask the supervising office for the customs warehouse where the usual forms of handling were carried out to indicate the nature, customs value and quantity of the declared goods which would be taken into account if they had not undergone the said handling.

The original of the INF 8 sheet shall be sent to the supervising office for the customs warehouse; the copy shall be retained by the customs authorities which endorsed box 14 of the form.

The supervising office for the customs warehouse shall provide the information requested in boxes 11, 12 and 13, endorse box 15 and send the original of the INF 8 sheet back to the customs office referred to in box 4.

6 The declarant may ask for the INF 8 sheet to be issued at the time when the declaration referred to in paragraph 4 is lodged.

In this case, the supervising office shall provide the information referred to in boxes 11, 12 and 13, endorse box 15 and return the original of the INF 8 sheet to the declarant.

Article 523

1 The person concerned must apply to the supervising office in writing, on a case-by-case basis, for authorization to carry out usual forms of handling before such handling is carried out.

2 Applications for authorization to carry out usual forms of handling must provide all particulars necessary for application of the provisions governing the customs warehousing procedure, in particular Article 522 (2) and (3).

If the application is approved, the supervising office shall grant authorization by endorsing the application to that effect and stamping it. In that case Article 502 shall apply *mutatis mutandis*.

3 Without prejudice to Article 522, an authorization to operate a customs warehouse or, in the case of a type E warehouse, an authorization to use the procedure, may indicate the usual forms of handling which are expected to be carried out under the procedure. In this case notification to the supervising office, in the manner it shall determine, that handling is to be carried out shall replace the application referred to in paragraph 1.

Subsection 3

Common storage of goods of different customs status

Article 524

1 Provided the proper conduct of operations is not thereby affected, the supervising office shall allow Community goods other than those referred to in Article 98 (1) (b) of the Code and non-Community goods to be stored together in the same storage facilities.

2 Where common storage, as referred to in paragraph 1, makes it impossible to identify at all times the customs status of each type of goods, it shall be permitted only if the goods are equivalent.

Equivalent goods are those falling within the same subheading of the combined nomenclature, having the same commercial quality and the same technical characteristics.

Subsection 4

Temporary removal

Article 525

1 Before temporarily removing goods from the premises of the customs warehouse, the person concerned shall apply to the supervising office in writing, on a case-by-case basis, for authorization to do so.

2 Applications for authorization to remove goods temporarily shall provide all particulars necessary for the application of the provisions governing the customs warehousing procedure. If the application is approved, the supervising office shall grant authorization by endorsing the application to that effect and stamping it.

In that case Article 502 shall apply *mutatis mutandis*.

3 Authorizations to operate customs warehouses may indicate that goods can be temporarily removed. In this case notification to the supervising office, in the manner it shall determine, that the goods are to be temporarily removed shall replace the application referred to in paragraph 1.

4 Articles 522 and 523 shall apply where usual forms of handling are to be carried out while the goods are temporarily absent from the warehouse.

Subsection 5

Transfer of goods between customs warehouses without termination of the procedure

Article 526

1 To transfer goods between customs warehouses without termination of the customs warehousing procedure, a form corresponding to the specimen form, made out in accordance with Article 205, shall be used in accordance with the procedure described in Annex 71.

2 The simplified procedure described in Annex 72 shall apply:

— where the customs warehouse from which the goods are dispatched is authorized to use the local clearance procedure, as referred to in Article 253 (3), and the customs warehouse in which the goods are to be placed is authorized to use the simplified local clearance procedure for entry of goods for the procedure, as referred to in Article 272,

or

— where the same person is responsible for both warehouses,

or

— where the stock records are interconnected by electronic means.

3 Responsibility for goods transferred between warehouses shall pass to the warehousekeeper of the customs warehouse in which the goods are to be placed when he receives the goods and enters them in his stock records.

4 When the goods to be transferred have undergone usual forms of handling and Article 522 (2) applies, the document referred to in paragraph 1 must include the nature, customs value and quantity of the transferred goods which would be taken into account in the event of the incurrence of a customs debt if the goods concerned had not undergone the said handling.

Article 522 (4), (5) and (6) shall apply to these goods where appropriate.

5 Goods entered for the procedure cannot be transferred from one customs warehouse to another without termination of the procedure where the warehouse from or to which the transfer is made is a type B warehouse.

Subsection 6

Inventory

Article 527

The supervising office may, where it considers this necessary to ensure the proper operation of the customs warehouse, require an inventory to be made of all or some of the goods placed under the customs warehousing procedure, periodically or otherwise.

Section 5

Discharge

Article 528

1 Where equivalent goods are stored in common, as referred to in Article 524 (2), goods declared for a customs-approved treatment or use may be considered to be either Community or non-Community goods, at the choice of the person concerned.

In no case may application of the first subparagraph 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 when the goods declared for a customs-approved treatment or use are removed.

2 In the event of the total destruction or irretrievable loss of goods, the portion of goods entered for the procedure which has been destroyed or lost shall be established by reference to the proportion of goods of the same type under the procedure on the premises of the customs warehouse at the time when the destruction or loss occurred, unless the warehousekeeper can produce evidence of the actual quantity of goods under the procedure which was destroyed or lost.

Section 6

Special provisions concerning Community agricultural products

Article 529

Sections 1 to 5, excluding Articles 522 and 524, shall apply to prefinanced goods which are entered for the customs warehousing procedure in accordance with Article 98 (1) (b) of the Code.

Article 530

1 Where the declaration referred to in Article 513 (1) concerns prefinanced goods, it shall be made on the form provided for in Article 205.

2 A copy of the document referred to in paragraph 1 shall constitute the 'payment declaration' provided for in Article 25 (1) of Commission Regulation (EEC) No 3665/87.

3 The declaration shall be accompanied by all documents whose production is necessary to enter the prefinanced goods for the procedure, including the export licences or advance fixing certificates referred to in Commission Regulation (EEC) No 3719/88⁽⁶⁾.

Article 531

1 Without prejudice to paragraph 2, the declaration referred to in Article 530 entering prefinanced goods for the customs warehousing procedure may be accepted only after a security has been lodged in accordance with Article 6 of Council Regulation (EEC) No 565/80 and Article 31 (1) and (2) of Commission Regulation (EEC) No 3665/87. Commission Regulation (EEC) No 2220/85⁽⁶⁾ shall apply.

2 The customs authorities may allow the security referred to in paragraph 1 to be lodged after the declaration of entry for the procedure has been accepted, on the conditions laid down in Article 31 (3) of Commission Regulation (EEC) No 3665/87.

Article 532

Without prejudice to Commission Regulation (EEC) No 815/89⁽⁷⁾ concerning coloured barley, prefinanced goods entered for the customs warehousing procedure may undergo the forms of handling provided for in Article 28 (4) of Commission Regulation (EEC) No 3665/87; the forms of handling are listed in Annex 73.

Article 533

1 The customs warehousing procedure shall be discharged when an export declaration is accepted.

2 Following acceptance of the export declaration the goods shall remain under customs control until they leave the customs territory of the Community.

During this period the goods may be stored on the premises of a customs warehouse without being under the customs warehousing procedure.

3 Application of this Article by the supervising office shall be without prejudice to the verifications to be carried out by the competent authorities for the purposes of the common agricultural policy.

Article 534

1 Prefinanced goods entered for the customs warehousing procedure shall be declared for export using the form provided for in Article 205.

2 The declaration shall be accompanied by all the documents referred to in Article 221, including the export licence or advance fixing certificate referred to in Commission Regulation (EEC) No 3719/88.

3 The date on which the goods leave the customs territory of the Community shall be noted on the back of the document referred to in paragraph 1.

If, before leaving the customs territory of the Community, goods in respect of which an export declaration has been accepted transit through part of that territory, the procedures laid down in Articles 6, 6a and 7 of Commission Regulation (EEC) No 3665/87 shall apply.

4 Goods which have been assigned to a customs treatment considered equivalent to export pursuant to Articles 34 and 42 of Commission Regulation (EEC) No 3665/87 shall be considered to have left the customs territory of the Community.

Section 7

Use of a customs warehouse without entry of goods for the procedure

Subsection 1

Community goods

Article 535

The processing of prefinanced basic products on the premises of a customs warehouse shall be carried out in accordance with Article 4 of Council Regulation (EEC) No 565/80.

Article 536

1 Where the customs authorities require Community goods other than those referred to in Article 98 (2) (b) and (3) of the Code which are stored on the premises of a customs warehouse to be listed in the stock records referred to in Article 105 of the Code in accordance with Article 106 (3) of the Code, the entry must make clear their customs status.

2 Without prejudice to Article 524, the supervising office may lay down specific methods of identifying such goods, with a view in particular to distinguishing them from goods entered for the customs warehousing procedure stored on the same premises.

3 The goods referred to in paragraph 1 may be used for usual forms of handling, inward processing or processing under customs control.

Article 537

The following may be stored on the premises of a customs warehouse without being entered for the customs warehousing procedure:

- goods which are required to remain under customs control in accordance with Article 3 (6) of Commission Regulation (EEC) No 3665/87,
- goods temporarily present in the customs territory of the Community with a view to their transshipment pursuant to Article 6a of the said Regulation.

Article 536 (1) and (2) shall apply to such goods.

Subsection 2

Non-Community goods

Article 538

1 This subsection shall apply to inward processing operations (suspension system) or processing under customs control carried out on the premises of customs warehouses of types A, C and D in which use of the local clearance procedure is authorized for entry for the procedure, re-export or release for free circulation.

2 Where not otherwise provided in this subsection, the provisions laid down for inward processing and processing under customs control shall apply to:

- inward processing operations using the drawback system,

- inward processing operations (suspension or drawback system) or processing under customs control carried out on the premises of warehouses of types B or F, or on premises used for the storage of goods placed under the customs warehousing procedure in a type E warehouse,
- operations to be carried out on the premises of type A, C or D warehouses not fulfilling the conditions laid down in paragraph 1.

Article 539

The customs authorities shall withhold authorization to use the simplified procedures referred to in this subsection where the necessary guarantees for the proper conduct of the operations are not afforded. The customs authorities may withhold authorization from persons who do not frequently carry out inward processing operations or processing under customs control, without prejudice to Article 510.

Article 540

Processing operations carried out under the inward processing procedure or the procedure for processing under customs control on the premises of a customs warehouse referred to in Article 538 (1) shall not take place until the authorization referred to in Article 556 or 651 has been granted.

The authorization must specify the customs warehouse (indicating type) where the operations will be carried out.

Article 541

1 To use the procedures provided for in this subsection, the holder of the authorization shall keep either 'inward processing records' or 'records of processing under customs control' as appropriate, as referred to in Articles 556 (3) and 651 (3), which shall also contain the reference particulars of the authorization.

2 For the purpose of drawing up the bill of discharge referred to in Article 595 or Article 664, a reference to the entries specified in paragraph 1 shall replace the reference to the declarations and documents referred to in Article 595 (3) or Article 664 (3).

3 Entries in the 'inward processing records' or 'records of processing under customs control' shall allow the customs authorities to monitor the precise situation of all goods or products under one of these procedures at any time.

Article 542

1 Where goods are placed under the inward processing procedure or the procedure for processing under customs control at the time when they are brought onto the premises of the customs warehouse, the local clearance procedure referred to in Article 276 shall apply.

2 The entry in the inward processing records or records of processing under customs control shall refer to the document under which the goods were carried.

Article 543

1 Where goods already on the premises of a customs warehouse are placed under the inward processing procedure or the procedure for processing under customs control, the local clearance procedure referred to in Article 276 shall apply.

2 The customs warehousing procedure shall be discharged by entry in the inward processing records or records of processing under control, as the case may be. The reference particulars of such entry shall be recorded in the stock records of the customs warehouse.

Article 544

1 Where compensating products or goods in the unaltered state which have been placed under the inward processing procedure on the premises of a customs warehouse or processed products or goods in the unaltered state which have been placed under the procedure for processing under customs control on the premises of a customs warehouse are placed under the customs warehousing procedure, the local clearance procedure referred to in Article 272 shall apply.

2 The inward processing procedure and procedure for processing under customs control shall be discharged by entry in the stock records of the customs warehouse. Reference particulars of such entry shall be recorded in the inward processing records or records of processing under customs control, as the case may be.

3 The indications provided for in Article 610 shall be entered in the stock records of the customs warehouse.

Article 545

1 Where the inward processing procedure or the procedure for processing under customs control is discharged at the time when the compensating products, processed products or goods in the unaltered state are removed from the premises of the customs warehouse by the re-export of those products or goods, the local clearance procedure referred to in Article 283 shall apply.

2 Where the inward processing procedure or the procedure for processing under customs control is discharged at the time when the compensating products, processed products or goods in the unaltered state are removed from the premises of the customs warehouse by the release for free circulation of those products or goods, the local clearance procedure referred to in Articles 263 to 267 shall apply.

3 Where the inward processing procedure or the procedure for processing under customs control is discharged at the time when the compensating products, processed products or goods in the unaltered state are removed from the premises of the customs warehouse by their entry for a procedure other than release for free circulation or re-export, the normal or simplified procedures laid down for that purpose shall apply.

4 The removal of compensating products, processed products or goods in the unaltered state from the premises of a customs warehouse need not be entered in the stock records of the customs warehouse.

Article 546

Articles 544 (2) and 545 (2) and (4) shall be without prejudice to the application of Articles 122, 135 and 136 of the Code concerning the application of charges to goods or products placed under the inward processing procedure or the procedure for processing under customs control.

Article 547

1 Provided the proper conduct of operations is not affected, the customs authorities shall allow non-Community goods placed under the customs warehousing procedure and import goods or compensating products placed under the inward processing procedure to be stored together in the same storage facilities.

2 Where the status of goods placed under the customs warehousing procedure or of compensating products or goods in the unaltered state placed under the inward processing procedure is assigned to goods, those goods shall be subject to all provisions governing the

procedure in question, including in particular those concerning charges and the collection of compensatory interest.

3 Articles 524 (2) and 528 (1) and (2) shall apply *mutatis mutandis*.

Section 8

Exchange of information

Article 548

Pursuant to this Chapter each Member State shall inform the Commission of the general measures as regards:

- determination of the customs authorities pursuant to Article 509,
- Article 104 of the Code,
- Article 106 (3) of the Code,
- Article 513 (3).

The Commission shall publish this information in the C series of the *Official Journal of the European Communities*.

- (1) OJ No L 62, 7. 3. 1980, p. 5.
- (2) OJ No L 323, 29. 11. 1980, p. 1.
- (3) OJ No L 323, 29. 11. 1980, p. 27.
- (4) OJ No L 351, 14. 12. 1987, p. 1.
- (5) OJ No L 331, 2. 12. 1988, p. 1.
- (6) OJ No L 205, 3. 8. 1985, p. 5.
- (7) OJ No L 86, 31. 3. 1989, p. 34.