Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Article 210

Scope

Goods may be placed under any of the following categories of special procedures:

(a) transit, which shall comprise external and internal transit;

(b) storage, which shall comprise customs warehousing and free zones;

(c) specific use, which shall comprise temporary admission and end-use;

(d) processing, which shall comprise inward and outward processing.

Article 211

Authorisation

1 An authorisation from the customs authorities shall be required for the following:

a the use of the inward or outward processing procedure, the temporary admission procedure or the end-use procedure;

b the operation of storage facilities for the customs warehousing of goods, except where the storage facility operator is the customs authority itself.

The conditions under which the use of one or more of the procedures referred to in the first subparagraph or the operation of storage facilities is permitted shall be set out in the authorisation.

2 The customs authorities shall grant an authorisation with retroactive effect, where all of the following conditions are fulfilled:

a there is a proven economic need;

b the application is not related to attempted deception;

c the applicant has proven on the basis of accounts or records that:

(i) all the requirements of the procedure are met;

(ii) where appropriate, the goods can be identified for the period involved;

(iii) such accounts or records allow the procedure to be controlled;

d all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the customs declarations concerned;

e no authorisation with retroactive effect has been granted to the applicant within three years of the date on which the application was accepted;

f an examination of the economic conditions is not required, except where an application concerns renewal of an authorisation for the same kind of operation and goods;

g the application does not concern the operation of storage facilities for the customs warehousing of goods;

h where an application concerns renewal of an authorisation for the same kind of operation and goods, the application is submitted within three years of expiry of the original authorisation.

Customs authorities may grant an authorisation with retroactive effect also where the goods which were placed under a customs procedure are no longer available at the time when the application for such authorisation was accepted.

3 Except where otherwise provided, the authorisation referred to in paragraph 1 shall be granted only to persons who satisfy all of the following conditions:

a they are established in the customs territory of the Union;

b they provide the necessary assurance of the proper conduct of the operations; an authorised economic operator for customs simplifications shall be deemed to fulfil this condition, insofar as the activity pertaining to the special procedure concerned is taken into account in the authorisation referred to in point (a) of Article 38(2);

c where a customs debt or other charges may be incurred for goods placed under a special procedure, they provide a guarantee in accordance with Article 89;

d in the case of the temporary admission or inward processing procedure, they use the goods or arrange for their use or they carry out processing operations on the goods or arrange for them to be carried out, respectively.

4 Except where otherwise provided and in addition to paragraph 3, the authorisation referred to in paragraph 1 shall be granted only where all of the following conditions are fulfilled:

a the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements disproportionate to the economic needs involved;

b the essential interests of Union producers would not be adversely affected by an authorisation for a processing procedure (economic conditions).

5 The essential interests of Union producers shall be deemed not to be adversely affected, as referred to in point (b) of paragraph 4, except where evidence to the contrary exists or where the economic conditions are deemed to be fulfilled.

6 Where evidence exists that the essential interests of Union producers are likely to be adversely affected, an examination of the economic conditions shall take place at Union level.

Article 212

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

(a) the conditions for granting the authorisation for the procedures referred to in Article 211(1);

(b) the exceptions to the conditions referred to in Article 211(3) and (4);

(c) the cases in which the economic conditions are deemed to be fulfilled as referred to in Article 211(5).

Article 213

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for examining the economic conditions referred to in Article 211(6).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

Article 214

Records

1 Except for the transit procedure, or where otherwise provided, the holder of the authorisation, the holder of the procedure, and all persons carrying on an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zones, shall keep appropriate records in a form approved by the customs authorities.

The records shall contain the information and the particulars which enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.

2 An authorised economic operator for customs simplifications shall be deemed to comply with the obligation laid down in paragraph 1 insofar as his or her records are appropriate for the purpose of the special procedure concerned.

Article 215

Discharge of a special procedure

1 In cases other than the transit procedure and without prejudice to Article 254, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have been taken out of the customs territory of the Union, or have been destroyed with no waste remaining, or are abandoned to the State in accordance with Article 199.

2 The transit procedure shall be discharged by the customs authorities when they are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

3 The customs authorities shall take all the measures necessary to regularise the situation of the goods in respect of which a procedure has not been discharged under the conditions prescribed.

4 The discharge of the procedure shall take place within a certain time-limit, unless otherwise provided.

Article 216

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the time-limit referred to in Article 215(4).

Article 217

Conferral of implementing powers

[[X1]The Commission shall specify, by means of implementing acts, the procedural rules for the discharge of a special procedure referred to in Article 215.**]**

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

Editorial Information

X1 Substituted by Corrigendum to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (Official Journal of the European Union L 269 of 10 October 2013).

Article 218

Transfer of rights and obligations

The rights and obligations of the holder of a procedure with regard to goods which have been placed under a special procedure other than transit may be fully or partially transferred to another person who fulfils the conditions laid down for the procedure concerned.

Article 219

Movement of goods

In specific cases, goods placed under a special procedure other than transit or in a free zone may be moved between different places in the customs territory of the Union.

Article 220

Usual forms of handling

Goods placed under customs warehousing or a processing procedure or in a free zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.

Article 221

Delegation of power

The Commission shall be empowered to adopt delegated acts in accordance with Article 284:

(a) laying down the cases and the conditions for the movement of goods placed under a special procedure other than transit or in a free zone in accordance with Article 219;

(b) determining the usual forms of handling for goods placed under customs warehousing or a processing procedure or in a free zone as referred to in Article 220.

Article 222

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for:

(a) transferring the rights and obligations of the holder of the procedure with regard to goods which have been placed under a special procedure other than transit in accordance with Article 218;

(b) the movement of goods placed under a special procedure other than transit or in a free zone in accordance with Article 219.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

Article 223

Equivalent goods

1 Equivalent goods shall consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure.

Under the outward processing procedure, equivalent goods shall consist in non-Union goods which are processed instead of Union goods placed under the outward processing procedure.

Except where otherwise provided, equivalent goods shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the goods which they are replacing.

2 The customs authorities shall, upon application, authorise the following, provided that the proper conduct of the procedure, in particular as regards customs supervision, is ensured:

a the use of equivalent goods under customs warehousing, free zones, end-use and a processing procedure;

b the use of equivalent goods under the temporary admission procedure, in specific cases;

c in the case of the inward processing procedure, the export of processed products obtained from equivalent goods before the import of the goods they are replacing;

d in the case of the outward processing procedure, the import of processed products obtained from equivalent goods before the export of the goods they are replacing.

An authorised economic operator for customs simplifications shall be deemed to fulfil the condition that the proper conduct of the procedure is ensured, insofar as the activity pertaining to the use of equivalent goods for the procedure concerned is taken into account in the authorisation referred to in point (a) of Article 38(2).

3 The use of equivalent goods shall not be authorised in any of the following cases:

a where only usual forms of handling as defined in Article 220 are carried out under the inward processing procedure;

b where a prohibition of drawback of, or exemption from, import duty applies to non-originating goods used in the manufacture of processed products under the inward processing procedure, for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Union and certain countries or territories outside the customs territory of the Union or groups of such countries or territories;

c where it would lead to an unjustified import duty advantage or where provided for in Union legislation.

4 In the case referred to in point (c) of paragraph 2, and where the processed products would be liable to export duty if they were not being exported in the context of the inward processing procedure, the holder of the authorisation shall provide a guarantee to ensure payment of the export duty should the non-Union goods not be imported within the period referred to in Article 257(3).

Article 224

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

(a) the exceptions from the third subparagraph of Article 223(1);

(b) the conditions under which equivalent goods are used in accordance with Article 223(2);

(c) the specific cases where equivalent goods are used under the temporary admission procedure, in accordance with point (b) of Article 223(2);

(d) the cases where the use of equivalent goods is not authorised in accordance with point (c) of Article 223(3).

Article 225

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for the use of equivalent goods authorised in accordance with Article 223(2).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

Changes to legislation:
There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, CHAPTER 1.