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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;

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- (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.

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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.

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.

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;

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- (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 ►**C9** 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.

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;
- (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 ►**C9** 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.

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 ►**C9** 580(2) ◀, second subparagraph.

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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.

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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.

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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.

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.

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 ► **C9** 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.

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.

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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.

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*.

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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.

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.

⁽¹⁾ OJ L 160, 26.6.1999, p. 48.

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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.

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;

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- 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 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.

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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;
- (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

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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.

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;

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- (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 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;

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- (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 ⁽¹⁾.

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.
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;

⁽¹⁾ OJ L 62, 7.3.1980, p. 5.

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- (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 ⁽¹⁾.
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.

⁽¹⁾ OJ L 102, 17.4.1999, p. 11.

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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.

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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:

- (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;

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- (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

►C9 1. ◀ The economic conditions shall be deemed to be fulfilled except where the application concerns import goods mentioned in Annex 73.

►C9 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;
- (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
- (c) in accordance with Article 11 of Council Regulation (EC) No 3448/93 ⁽¹⁾, 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.

⁽¹⁾ OJ L 318, 20.12.1993, p. 18.

▼ **M20***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:

- (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.

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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;
- (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.

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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.

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.

▼ **M21***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.

▼ M20*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,

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- Zboží AZS/P,
- ST/P kaup,
- IP/ATL preces,
- LP/S prekës,
- AF/F áruk,
- Oġġetti PI/S,
- Towary UCz/Z,
- AO/O blago,
- AZS/PS tovar,

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- Стоки АУ/ОП,
- Mārfuri PA/S.

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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

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indication referred to in paragraph 1 shall be supplemented by one of the following:

- Política comercial,
- Handelspolitik,
- Handelspolitik,
- Εμπορική πολιτική,
- Commercial policy,
- Politique commerciale,
- Politica commerciale,
- Handelspolitiek,
- Política comercial,
- Kauppapolitiikka,
- Handelspolitik,

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- Obchodní politika,
- Kaubanduspoliitika,
- Tirdzniecības politika,
- Prekybos politika,
- Kereskedelempolitika,
- Politika kummerčjali,
- Polityka handlowa,
- Trgovinska politika,
- Obchodná politika,

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- Търговска политика,
- Politică comercială.

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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,

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- SJ/T-tavaroita,
- AF/R-varor,

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- Zboží AZS/N,
- ST/T kaup,
- IP/ATM preces,
- LP/D prekès,
- AF/V áruk,
- Oğgetti PI/SR,
- Towary UCz/Zw,
- AO/P blago,
- AZS/SV tovar,

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- Стоки AY/B,
- Märfuri PA/R.

▼ M20*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.

► **M22** Processing costs means all costs incurred in making the processed products, including overheads and the value of any Community goods used. ◀

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.

▼ **M20***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.
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:

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- (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;

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- (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.

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 ⁽¹⁾, 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.

⁽¹⁾ OJ L 91, 22.4.1995, p. 45.

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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.
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).

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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 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.

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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;
- (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.

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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:

- (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;

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(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
- (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

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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.

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

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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. ►**M26** Articles 457c, 457d ◀ and 458 to 461 apply *mutatis mutandis* for goods placed under the arrangements and covered by ATA carnets.

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,

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- Εμπορεύματα ΠΕ,
- TA goods,
- Marchandises AT,
- Merci AT,
- TI-goederen,
- Mercadorias IT,
- VM-tavaroita,
- TI-varor,

▼ A2

- Zboží DP,
- AI kaup,
- PI preces,
- Lī prekės,
- IB áruk,
- Oğgetti TA,
- Towary OCz,
- ZU blago,
- DP tovar,

▼ M30

- Стоки от ВВ,
- Mārfuri AT.

▼ M20*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*.

▼ **M20***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.

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

▼M20

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
- (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.

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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.

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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.

▼M20*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.

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TITLE IV

IMPLEMENTING PROVISIONS RELATING TO EXPORT

CHAPTER 1

*Permanent exportation**Article 788*

1. The exporter, within the meaning of Article 161 (5) of the Code, shall be considered to be the person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time when the declaration is accepted.

2. Where ownership or a similar right of disposal over the goods belongs to a person established outside the Community pursuant to the contract on which the export is based, the exporter shall be considered to be the contracting party established in the Community.

Article 789

In cases involving sub-contracting, the export declaration may also be lodged at the customs office responsible for the place where the sub-contractor is established.

Article 790

Where, for administrative reasons, the first sentence of Article 161 (5) of the Code cannot be applied, the declaration may be lodged with any customs office, in the Member State concerned, which is competent for the operation in question.

Article 791

1. Where there are duly justified good reasons, an export declaration may be accepted:

— at a customs office other than that referred to in the first sentence of Article 161 (5) of the Code,

or

— at a customs office other than that referred to in Article 790.

In this case, controls relating to the application of prohibitions and restrictions shall take account of the special nature of the situation.

▼M29*Article 792*

1. Without prejudice to Article 207, where the export declaration is made on the basis of the single administrative document, Copies 1, 2 and 3 shall be used. The customs office where the export declaration has been lodged shall stamp Box A and, where appropriate, complete Box D.

On granting release of the goods, this customs office shall retain Copy 1, send Copy 2 to the statistical office of the Member State of the customs office of export and, where Articles 796a to 796e do not apply, return Copy 3 to the person concerned.

2. Where the export declaration is processed at the customs office of export using a data processing technique, Copy 3 of the single administrative document may be replaced by an accompanying document

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printed out from the customs authority's computerised system. This document shall contain at least the data required for the export accompanying document referred to in Article 796a.

The customs authorities may authorise the declarant to print out the accompanying document from his computerised system.

3. When the entire export operation is carried out on the territory of one Member State, that Member State may waive the use of Copy 3 of the single administrative document or the export accompanying document, provided that the requirements of Article 182b(2) of the Code are met.

4. Without prejudice to Articles 796a to 796e, where the customs rules provide for another document to replace Copy 3 of the single administrative document, the provisions of this Chapter shall apply, *mutatis mutandis*, to that other document.

Article 792a

1. Where goods released for export do not leave the customs territory of the Community, the exporter or the declarant shall immediately inform the customs office of export. Where applicable, Copy 3 of the single administrative document shall be returned to that office. The customs office of export shall invalidate the export declaration.

2. Where, in the cases referred to in Article 793a(6) or Article 793b, a change in the transport contract has the effect of terminating inside the customs territory of the Community a transport operation which should have terminated outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the customs office referred to in point (b) of the second subparagraph of Article 793(2) or, in the case of a transit operation, the office of departure. Copy 3 of the export declaration shall be returned to the customs office of export and the declaration shall be invalidated by that office.

Article 792b

1. The customs office of export may ask the exporter or declarant to provide evidence that the goods have left the customs territory of the Community.

2. Where, after a period of 90 days from the date of release of the goods for export, the goods have not left the customs territory of the Community, or sufficient evidence of such export cannot be provided, the export declaration shall be invalidated. The customs office of export shall inform the exporter or declarant accordingly.

Article 793

1. Copy 3 of the single administrative document or the accompanying document referred to in Article 792(2) and the goods released for export shall be presented together to customs at the customs office of exit.

2. The customs office of exit shall be the last customs office before the goods leave the customs territory of the Community.

By way of derogation from the first subparagraph, the customs office of exit shall be one of the following:

- (a) in the case of goods leaving by pipeline and of electrical energy, the office designated by the Member State where the exporter is established;
- (b) the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Community by the

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railway companies, the postal authorities, the airlines or the shipping companies, provided that the following conditions are met:

- (i) the goods are to leave the customs territory of the Community by rail, post, air or sea;
- (ii) the declarant or his representative requests that the formalities referred to in Article 793a(2), or in Article 796e(1), be carried out at that office.

Article 793a

1. The customs office of exit shall carry out appropriate risk-based controls prior to the exit of the goods from the customs territory of the Community, primarily to ensure that the goods presented correspond to those declared. The customs office of exit shall supervise the physical exit of the goods.

Where the export declaration has been lodged at an office other than the customs office of exit, and the particulars have been transmitted in accordance with Article 182b(2) of the Code, the customs office of exit may take account of the results of any control carried out by that other office.

2. Where the declarant enters 'RET-EXP' in Box 44, or the code 30400, or otherwise indicates his wish to have Copy 3 returned to him, the customs office of exit shall certify the physical exit of the goods by means of an endorsement on the back of that copy.

It shall give that copy to the person who presented it or to an intermediary specified in it and established in the district of the customs office of exit, for the purposes of returning it to the declarant.

The endorsement shall take the form of a stamp showing the name of the customs office of exit and the date of exit of the goods.

3. In the case of split exportation via the same customs office of exit, the endorsement shall be given only for those goods which are actually exported.

In the case of split exportation via several different customs offices of exit, the customs office of export, or the customs office of exit where the original of Copy 3 is presented shall, upon receiving a duly substantiated request, certify a copy of Copy 3 for each part of the goods, with a view to it being presented to another customs office of exit.

In the cases referred to in the first and second subparagraph, the original of Copy 3 shall be annotated accordingly.

4. When the entire export operation is carried out on the territory of one Member State, that Member State may provide for the non-endorsement of Copy 3. In this case the Copy 3 shall not be returned to the declarant.

5. Where the customs office of exit establishes that goods are missing, it shall annotate the copy of the export declaration presented and inform the customs office of export.

Where the customs office of exit establishes that there are goods in excess, it shall refuse exit to these goods until the export formalities have been completed.

When the customs office of exit establishes a discrepancy in the nature of the goods, it shall refuse exit to these goods until the export formalities have been completed, and shall also inform the customs office of export.

6. In the cases referred to in point (b) of the second subparagraph of Article 793(2), the customs office of exit shall endorse Copy 3 of the export declaration in accordance with Article 793a(2) after making the endorsement 'Export' on the transport document and affixing its stamp.

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Reference shall be made to the transport document on Copy 3 of the export declaration and vice versa.

Where, in the case of regular shipping lines or direct transport or flights to destinations outside the customs territory of the Community, the operators are able to guarantee the regularity of the operations, the endorsement 'Export' and the affixing of the stamp to the transport document shall not be required.

Article 793b

1. In the case of goods brought out of the customs territory of the Community or sent to a customs office of exit under a transit procedure, the office of departure shall endorse Copy 3 in accordance with Article 793a(2) and return it to the person referred to in that Article.

Where an accompanying document is required, it shall also be endorsed with the word 'Export'. Reference shall be made to the accompanying document on Copy 3 of the export declaration and vice versa.

The first and second subparagraphs of this Article shall not apply where presentation of the goods at the office of departure as referred to in Article 419(4) and (7) and Article 434(6) and (9) is dispensed with.

2. The endorsement and return of the Copy 3 referred to in the first subparagraph of paragraph 1 of this Article shall also apply to goods released for export which are not placed under a transit procedure but are sent to a customs office of exit included in a single manifest transit declaration provided for by Article 445 or Article 448 and identified in accordance with Article 445(3)(e) or Article 448(3)(e).

3. The customs office of exit shall control the physical exit of the goods.

Article 793c

1. Where goods under excise duty suspension arrangements are brought out of the customs territory of the Community under cover of the administrative accompanying document provided for by Regulation (EEC) No 2719/92, the customs office of export shall endorse Copy 3 of the export declaration in accordance with Article 793a(2) and return it to the declarant after making the endorsement 'Export' and affixing the stamp referred to in that Article on all copies of the administrative accompanying document.

Reference shall be made to the administrative accompanying document on Copy 3 of the export declaration and vice versa.

2. The customs office of exit shall supervise the physical exit of the goods and send back the copy of the administrative accompanying document in accordance with Article 19(4) of Council Directive 92/12/EEC.

In cases provided for in Article 793a(5), the customs office of exit shall annotate the administrative accompanying document accordingly.

▼B*Article 794*

1. Goods not subject to prohibition or restriction and not exceeding ECU 3 000 in value per consignment and per declarant may be declared at the customs office of exit.

Member States may provide that this provision shall not apply when the person making the export declaration is acting as a professional customs agent on behalf of others.

2. Oral declarations may be made only at the customs office of exit.

▼B*Article 795*

Where goods leave the customs territory of the Community without an export declaration, such declaration shall be lodged retrospectively by the exporter at the customs office competent for the place where he is established. The provisions of Article 790 shall apply in these circumstances.

Acceptance of this declaration shall be subject to presentation by the exporter, to the satisfaction of the customs authorities of the customs office concerned, of evidence concerning the nature and quantity of the goods in question and the circumstances under which they left the customs territory of the Community. That office shall also endorse copy 3 of the Single Administrative Document.

Retrospective acceptance of the declaration shall not preclude application of the penalties in force nor the consequences which may arise as regards the common agricultural policy.

▼M29*CHAPTER 3**Exchange of export data between customs authorities using information technology and computer networks**Article 796a*

1. The customs office of export shall authorise release of the goods by issuing the export accompanying document to the declarant. The export accompanying document shall correspond to the specimen and notes in Annex 45c.
2. Where an export consignment consists of more than one item, the export accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45d. It shall form an integral part of the export accompanying document.
3. Where authorised, the export accompanying document may be printed out from the computerised system of the declarant.

Article 796b

1. On release of the goods, the customs office of export shall transmit particulars of the export movement to the declared customs office of exit using the 'Anticipated export record' message. This message shall be based on data derived from the export declaration and supplemented as appropriate by the customs authorities.
2. Where goods are to be moved to more than one office of exit as more than one consignment, each individual consignment shall be covered by an individual 'Anticipated export record' message and an individual export accompanying document.

Article 796c

The customs authorities may require notification of the arrival of the goods at the customs office of exit to be communicated to them electronically. In this case it shall not be necessary for the export accompanying document be physically presented to the customs authorities but shall be retained by the declarant.

Such notification shall contain the movement reference number referred to in Annex 45c.

▼ **M29***Article 796d*

1. The customs office of exit shall satisfy itself that the goods presented correspond to those declared.

Any examination of the goods shall be carried out by the customs office of exit using the 'Anticipated export record' message received from the customs office of export as a basis for such examination.

The customs office of exit shall supervise the physical exit of the goods from the customs territory of the Community.

2. The customs office of exit shall forward the 'Exit results' message to the customs office of export at the latest on the working day following the day the goods leave the customs territory of the Community. In cases justified by special circumstances the customs office of exit may forward that message at a later date.

3. In the case of split exportation, where goods covered by one 'Anticipated export record' message are moved to a customs office of exit as one consignment but subsequently exit the customs territory of the Community from that office of exit as more than one consignment, the customs office of exit shall control the physical exit of the goods and send the 'Exit results' message only when all of the goods have left the customs territory of the Community.

In exceptional circumstances, where goods covered by one 'Anticipated export record' message are moved to a customs office of exit as one consignment but subsequently exit the customs territory of the Community as more than one consignment and through more than one customs office of exit, the customs office of exit where the consignment was first presented shall, upon receiving a duly substantiated request, certify a copy of the export accompanying document for each part of the goods.

This certification shall only be granted by the customs authorities if the data contained in the export accompanying document corresponds to the data in the 'Anticipated export record' message.

The relevant copy of the export accompanying document and the goods shall be presented together to the customs office of exit concerned. Each customs office of exit shall endorse the copy of the export accompanying document with the particulars referred to in Article 793a(2) and return it to the customs office of exit where the consignment was first presented. This office shall send the 'Exit results' message only when all of the goods have left the customs territory of the Community.

Article 796e

1. Upon receipt of the 'Exit results' message referred to in Article 796d(2), the customs office of export shall certify the physical exit of the goods for the declarant, by use of the 'Export notification' message or in the form specified by that office for that purpose.

2. Where the customs office of export is informed by the exporter or the declarant, in accordance with Article 792a, that goods released for export have not left and are not to leave the customs territory of the Community, or the declaration is to be invalidated pursuant to Article 792b(2), the customs office of export shall immediately invalidate the export declaration and inform the declared customs office of exit of the invalidation, by use of the 'Export cancellation notification' message.

▼ **M29***CHAPTER 4**Temporary exportation using an ATA carnet*▼ **B***Article 797*

1. An ATA carnet may be used for export where the following conditions are fulfilled:

- (a) the ATA carnet shall be issued in a Member State of the Community and endorsed and guaranteed by an association established in the Community forming part of an international guarantee chain.

The Commission shall publish a list of the associations;

- (b) the ATA carnet shall be applicable only to Community goods:
 - which have not been subject on export from the customs territory of the Community to customs export formalities with a view to the payment of refunds or other export amounts under the common agricultural policy,
 - in respect of which no other financial benefit has been granted under the common agricultural policy, coupled with an obligation to export the said goods,
 - in respect of which no request for repayment has been submitted;
- (c) the documents referred to in Article 221 must be presented. The customs authorities may require production of the transport document;
- (d) the goods must be intended for reimportation.

2. Where goods covered by an ATA carnet are entered for the purposes of temporary exportation, the customs office of export shall carry out the following formalities:

- (a) verify the information given in boxes A to G of the exportation voucher against the goods under cover of the carnet;
- (b) complete, where appropriate, the box on the cover page of the carnet headed 'Certificate by customs authorities';
- (c) complete the counterfoil and box H of the exportation voucher;
- (d) enter its name in box H (b) of the reimportation voucher;
- (e) retain the exportation voucher.

3. If the customs office of export is not the office of exit, the customs office of export shall carry out the formalities referred to in paragraph 2, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.

4. The time limit for reimportation of the goods laid down by the customs authorities in box H (b) of the exportation voucher may not exceed the validity of the carnet.

Article 798

Where goods which left the customs territory of the Community under cover of an ATA carnet are no longer intended to be reimported, an export declaration containing the particulars referred to in Annex 37 shall be presented to the customs office of export.

On presentation of the carnet in question, the latter shall endorse copy 3 of the export declaration and shall invalidate the reimportation voucher and counterfoil.

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TITLE V

OTHER CUSTOMS-APPROVED TREATMENTS OR USES**▼M20**

CHAPTER 1

Free zones and free warehouses

Section 1

Provisions common to Sections 2 and 3

Subsection 1

Definitions and general provisions*Article 799*

For the purposes of this Chapter:

- (a) ‘control type I’ means controls principally based on the existence of a fence;
- (b) ‘control type II’ means controls principally based on the formalities carried out in accordance with the requirements of the customs warehousing procedure;
- (c) ‘operator’ means any person carrying on an activity involving the storage, working, processing, sale or purchase of goods in a free zone or a free warehouse.

Article 800

Any person may apply to the customs authorities designated by the Member States for a part of the customs territory of the Community to be designated a free zone or for a free warehouse to be set up.

Article 801

1. The application for an authorisation to build in a free zone shall be made in writing.
2. The application referred to in paragraph 1 shall specify the activity for which the building will be used and give any other information that will enable the customs authorities designated by the Member States to evaluate the grounds for granting the authorisation.
3. The competent customs authorities shall grant authorisation in cases where the application of customs rules would not be impeded.
4. Paragraphs 1, 2 and 3 shall also apply where a building in a free zone or a building constituting a free warehouse is converted.

Article 802

The customs authorities of the Member States shall communicate the following information to the Commission:

- (a) the free zones in existence and in operation in the Community according to the classification under Article 799;
- (b) the designated customs authorities to which the application referred to in Article 804 must be presented.

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The Commission shall publish the information referred to in (a) and (b) in the *Official Journal of the European Communities*, C series.

Subsection 2

Approval of the stock records*Article 803*

1. The carrying on of activities by an operator shall be subject to the approval by the customs authorities of the stock records referred to:
 - in Article 176 of the Code in the case of a free zone of control type I or a free warehouse;
 - in Article 105 of the Code in the case of a free zone of control type II.
2. The approval shall be issued in writing. It shall be accorded only to persons offering all the necessary guarantees concerning the application of the provisions on free zones or free warehouses.

Article 804

1. The application for approval of the stock records shall be submitted in writing to the customs authorities designated by the Member State where the free zone or free warehouse is located.
2. The application referred to in paragraph 1 shall specify which activities are envisaged, this information being considered as the notification referred to in Article 172(1) of the Code. It shall include the following:
 - (a) a detailed description of the stock records kept or to be kept;
 - (b) the nature and customs status of the goods to which these activities relate;
 - (c) where applicable, the customs procedure under which the activities are to be carried out;
 - (d) any other information needed by the customs authorities in order to ensure the proper application of the provisions.

Section 2

Provisions applicable to free zones of control type I and to free warehouses

Subsection 1

Controls*Article 805*

The fence enclosing free zones shall be such as to facilitate supervision by the customs authorities outside the free zone and prevent any goods being removed irregularly from the free zone.

►C9 The first subparagraph ◀ shall also apply *mutatis mutandis* to free warehouses.

The area immediately outside the fence shall be such as to permit adequate supervision by the customs authorities. Access to the said area shall require the consent of the said authorities.

▼ **M20***Article 806*

The stock records to be kept for the free zone or free warehouse shall include in particular:

- (a) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial description of the goods and, where relevant, the identification marks of the container;
- (b) information enabling the goods to be monitored at any time, in particular their location, the customs-approved treatment or use assigned to them after storage in the free zone or free warehouse or their re-entry into another part of the customs territory of the Community;
- (c) reference particulars of the transport document used on entry and removal of the goods;
- (d) indication of customs status and, where relevant, reference particulars of the certificate certifying this status referred to in Article 812;
- (e) particulars of usual forms of handling;
- (f) as the case may be, one of the indications referred to in Articles 549, 550 or 583;
- (g) particulars concerning goods which would not be subject upon release for free circulation or temporary importation to import duties or commercial policy measures, the use or destination of which must be checked.

The customs authorities may waive the requirement for some of this information where supervision or control of the free zone or the free warehouse is not affected.

Where records have to be kept for the purposes of a customs procedure, the information contained in those records need not appear in the stock records.

Article 807

The inward processing or processing under customs control procedures shall be discharged in respect of the compensating products, processed products or goods in the unaltered state situated in a free zone or free warehouse by entry in the stock records of the free zone or free warehouse. Reference particulars of such entry shall be recorded in the records for inward processing or processing under customs control, as the case may be.

Subsection 2

Other provisions concerning the operation of free zone of control type I and free warehouses*Article 808*

Commercial policy measures provided for in Community acts shall be applicable to non-Community goods placed in a free zone or free warehouse only to the extent that they refer to the entry of goods into the customs territory of the Community.

Article 809

Where the elements for assessment of the customs debt to be taken into consideration are those applicable before the goods have undergone usual forms of handling referred to in Annex 72, an Information Sheet INF8 may be issued in accordance with Article 523.

▼M20*Article 810*

A victualling warehouse may be set up in a free zone or a free warehouse in accordance with Article 40 of Regulation (EC) No 800/1999.

Article 811

In the case of the re-exportation of non-Community goods which are not unloaded or which are transhipped, the notification referred to in Article 182(3) of the Code shall not be required.

Article 812

Where the customs authorities certify the Community or non-Community status of the goods, in accordance with Article 170(4) of the Code, they shall use a form conforming to the model and provisions in Annex 109.

The operator shall certify the Community status of the goods by means of that form where non-Community goods are declared for release for free circulation in accordance with Article 173(a) of the Code, including where discharging the inward processing or processing under customs control procedures.

Section 3

Provisions applicable to free zones of control type II*Article 813*

Without prejudice to the provisions in section 1 and in Article 814, the provisions laid down for the customs warehouse arrangements shall be applicable to the free zone of control type II.

Article 814

Where non-Community goods which are not unloaded or which are only transhipped are placed under the free zone using the local clearance procedure and re-exported later using the same procedure, the customs authorities may relieve the operator from the obligation to inform the competent customs office of each arrival or departure of such goods. In this case, the control measures shall take account of the special nature of the situation.

The short-term storage of goods in connection with such transhipment shall be considered to be an integral part of the transhipment.

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CHAPTER 2

*Re-exportation, destruction and abandonment***▼M29**

Section 1

Re-exportation*Article 841*

1. Where re-exportation is subject to a customs declaration Articles 787 to 796e shall apply *mutatis mutandis*, without prejudice to particular provisions which may apply when the customs procedure

▼M29

with economic impact preceding re-exportation of the goods is discharged.

2. Where an ATA carnet is issued for re-exportation of goods under temporary importation, the customs declaration may be lodged at a customs office other than that referred to in Article 161(5) of the Code.

Section 2

Destruction and abandonment**▼B***Article 842*

1. For the purposes of Article 182 (3) of the Code, notification of destruction of goods shall be made in writing and signed by the person concerned. The notification must be made in sufficient time to allow the customs authorities to supervise the destruction.

2. Where the goods in question are already the subject of a declaration accepted by the customs authorities, they shall make a reference to the destruction on the declaration and invalidate the declaration in accordance with Article 66 of the Code.

The customs authorities present when the goods are destroyed shall specify on the form or declaration the type and quantity of any waste or scrap resulting from the destruction in order to determine the items of charge applicable to them and to be used when they are assigned another customs-approved treatment or use.

3. The provisions of the first subparagraph of paragraph 2 shall apply *mutatis mutandis* to goods abandoned to the Exchequer.

TITLE VI

GOODS LEAVING THE CUSTOMS TERRITORY OF THE COMMUNITY**▼M18***Article 843*

1. This Title lays down the conditions applicable to goods moving from one point in the customs territory of the Community to another which temporarily leave that territory, whether or not crossing the territory of a third country, whose removal or export from the customs territory of the Community is prohibited or is subject to restrictions, duties or other charges on export by a Community measure in so far as that measure so provides and without prejudice to any special provisions which it may comprise.

These conditions shall not, however, apply:

- where, on declaration of the goods for export from the customs territory of the Community, proof is furnished to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties, taxes or other charges due have been paid or that, in the circumstances obtaining, the goods may leave the customs territory of the Community without further formalities, or
- where the goods are transported by direct flight without stopping outside the customs territory of the Community, or by a regular shipping service within the meaning of Article 313a.

▼M18

2. Where the goods are placed under a Community transit procedure, the principal shall enter on the document used for the Community transit declaration, specifically in box 44 ('Additional information') of the Single Administrative Document where that is used, one of the following phrases:

- Salida de la Comunidad sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión nº ...
- Udpassage fra Fællesskabet undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...
- Ausgang aus der Gemeinschaft — gemäß Verordnung/Richtlinie/Beschluß Nr. ... Beschränkungen oder Abgaben unterworfen.
- Η έξοδος από την Κοινότητα υποβάλλεται σε περιορισμούς η σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ...
- Exit from the Community subject to restrictions or charges under Regulation/Directive/Decision No ...
- Sortie de la Communauté soumise à des restrictions ou à des impositions par le règlement ou la directive/décision nº ...
- Uscita dalla Comunità soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...
- Bij uitgang uit de Gemeenschap zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.
- Saída da Comunidade sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão nº ...
- Yhteisöstä vientiin sovelletaan asetuksen/direktiivin/ päätöksen N:o ... mukaisia rajoituksia tai maksuja
- Utförsel från gemenskapen omfattas i enlighet med förordning/direktiv/beslut ... av restriktioner eller pålagor

▼A2

- Výstup ze Společenství podléhá omezením nebo dávkám podle nařízení/směrnice/rozhodnutí č...
- Ühenduse territooriumilt väljumine on aluseks piirangutele ja maksudele vastavalt määrusele/direktiivile/otsusele nr...
- Izvešana no Kopienas, piemērojot ierobežojumus vai maksājumus saskaņā ar Regulu/ Direktīvu/ Lēmumu Nr. ...
- Išvežimui iš Bendrijos taikomi apribojimai arba mokesčiai, nustatyti Reglamentu/ Direktyva/ Sprendimu Nr. ...

▼M26

- A kilépés a Közösség területéről a ... rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik
- Hruġ mill-Komunita' suġġett għall-restrizzjonijiet jew hlasijiet taht Regola/Direttiva/Deċiżjoni Nru ...

▼A2

- Wyprowadzenie ze Wspólnoty podlega ograniczeniom lub opłatom zgodnie z rozporządzeniem / dyrektywą / decyzją nr ...
- Iznos iz Skupnosti zavezan omejitvam ali obveznim plačilom na podlagi uredbe/direktive/odločbe št...
- Výstup zo spoločenstva podlieha obmedzeniam alebo platbám podľa nariadenia/smernice/rozhodnutia č...

▼M30

- Излизането от Общността подлежи на ограничения или такси съгласно Регламент/Директива/Решение № ...
- Ieşire din ... Comunitate supusă restricțiilor sau impozitelor prin Regulamentul/Directiva/Decizia Nr ...

▼M18

3. Where the goods are:
 - (a) placed under a customs procedure other than the Community transit procedure, or
 - (b) moved without being under a customs procedure.

The T5 control copy shall be made out in accordance with Articles 912a to 912g. In box 104 of the T5 form a cross shall be entered in the square 'Other (specify)' and the phrase stipulated in paragraph 2 added.

In the case of goods falling within point (a) of the first subparagraph, the T5 control copy shall be made out at the customs office at which the formalities required for consignment of the goods are completed. In the case of goods falling within point (b) of the first subparagraph, the T5 control copy shall be presented with the goods at the competent customs office for the place where the goods leave the customs territory of the Community.

Those offices shall specify the latest date by which the goods, must be presented at the customs office of destination and, where appropriate, shall enter in the customs document under cover of which the goods are to be transported the phrase specified in paragraph 2.

For the purposes of the T5 control copy, the office of destination shall be either the office of destination for the customs procedure under point (a) of the first subparagraph or, where point (b) of the first subparagraph applies, the competent customs office for the place where the goods are brought back into the customs territory of the Community.

4. Paragraph 3 shall also apply to goods moving from one point in the customs territory of the Community to another through the territory of one or more of the EFTA countries referred to in Article 309(f) which are reconsigned from one of those countries.

5. If the Community measure referred to in paragraph 1 provides for the lodging of a guarantee, that guarantee shall be lodged in accordance with Article 912b(2).

6. Where the goods, on arrival at the office of destination, either are not immediately recognised as having Community status or do not immediately undergo the customs formalities required for goods brought into the customs territory of the Community, the office of destination shall take all the measures prescribed for them.

7. In the circumstances described in paragraph 3, the office of destination shall return the original of the T5 control copy without delay to the address shown in box B 'Return to ...' of the T5 form once all the required formalities have been completed and annotations made.

8. Where the goods are not brought back into the customs territory of the Community, they shall be deemed to have left the customs territory of the Community irregularly from the Member State where either they were placed under the procedure referred to in paragraph 2 or the T5 control copy was made out.

▼B

PART III

▼M13**PRIVILEGED OPERATIONS**

TITLE I

RETURNED GOODS**▼B***Article 844*

1. In accordance with Article 185 (2) (b) of the Code, the following shall be exempt from import duties:

— goods previously exported from the customs territory of the Community, in respect of which the customs export formalities have been completed with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy,

or

— goods in respect of which a financial advantage other than the said refunds or other amounts has been granted under the common agricultural policy, entailing an obligation to export the said goods,

provided it is established, as appropriate, that the refunds or other amounts paid have been repaid, or that the necessary steps have been taken by the competent authorities for such sums to be withheld, or that the other financial advantages granted have been cancelled, and that the goods:

- (i) could not be entered for home use in the country to which they were sent on account of laws in force in that country;
- (ii) were returned by the consignee as being defective or not in accordance with the provisions of the contract relating to them;
- (iii) were reimported into the customs territory of the Community because they could not be used for the purposes intended owing to other circumstances outside the exporter's control.

2. The circumstances referred to in paragraph 1 (iii) shall include the following:

- (a) goods returned to the customs territory of the Community following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried;
- (b) goods originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold;
- (c) goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported;
- (d) goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract under which the goods were exported;
- (e) products covered by the common organization of the market in fruit and vegetables, exported and sent for sale on consignment, but which were not sold in the market of the third country of destination.

3. Goods exported under the common agricultural policy with an export licence or an advance fixing certificate shall not be exempt

▼B

from import duties unless it is established that the relevant Community provisions have been complied with.

4. The goods referred to in paragraph 1 shall not be exempt from import duties unless they are entered for free circulation in the customs territory of the Community within twelve months of the date of completion of the customs formalities relating to their exportation.

▼M14

However, where the goods are declared for free circulation after expiry of the period referred to in the first subparagraph, the customs authorities of the Member State of reimportation may allow the period to be exceeded where exceptional circumstances justify this. Where the customs authorities do allow the period to be exceeded, they shall send details of the case to the Commission.

▼B*Article 845*

Returned goods shall be exempt from import duties even where they represent only a proportion of the goods previously exported from the customs territory of the Community.

The same applies where the goods consist of parts or accessories belonging to machines, instruments, apparatus or other products previously exported from the customs territory of the Community.

Article 846

1. By way of derogation from Article 186 of the Code, returned goods in one of the following situations shall be exempt from import duties:

- (a) goods which, after having been exported from the customs territory of the Community, have received no treatment other than that necessary to maintain them in good condition or handling which alters their appearance only;
- (b) goods which, after having been exported from the customs territory of the Community, received treatment other than that necessary to maintain them in good condition or handling other than that altering their appearance, but which proved to be defective or unsuitable for their intended use, provided that one of the following conditions is fulfilled:
 - such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition,
 - their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

2. Where returned goods have undergone treatment or handling permitted under paragraph 1 (b) and such treatment would have rendered them liable to import duties if they had come under outward processing arrangements, the rules in force for charging duty under the said arrangements shall apply.

However, if goods have undergone an operation consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Community, this being established to the satisfaction of the customs authorities, relief from import duties shall be granted provided that the value of the returned goods is not higher, as a result of such operation, than their value at the time of export from the customs territory of the Community.

3. For the purposes of the second subparagraph of paragraph 2:

- (a) repair or restoration to good condition which became necessary means: any operation to remedy operating defects or material

▼B

damage suffered by goods while they were outside the customs territory of the Community, without which the goods could no longer be used in the normal way for the purposes for which they were intended;

- (b) the value of returned goods shall be considered not to be higher, as a result of the operation which they have undergone, than their value at the time of export from the customs territory of the Community, when the operation does not exceed that which is strictly necessary to enable them to continue to be used in the same way as at that time.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable the goods to be used in the same way as at the time of export.

Article 847

When completing the customs export formalities, the customs authorities shall, at the request of the person concerned, issue a document containing the information necessary for identification of the goods in the event of their being returned to the customs territory of the Community.

Article 848

1. The following shall be accepted as returned goods:
 - goods for which the following documents are produced in support of the declaration for release for free circulation:
 - (a) the copy of the export declaration returned to the exporter by the customs authorities, or a copy of such document certified true by the said authorities; or
 - (b) the information sheet provided for in Article 850.

Where evidence available to the customs authorities at the customs office of reimportation or ascertainable by them from the person concerned indicates that the goods declared for free circulation were originally exported from the customs territory of the Community, and at that time satisfied the conditions for acceptance as returned goods, the documents referred to at (a) and (b) shall not be required.

- goods covered by an ATA carnet issued in the Community.

These goods may be accepted as returned goods, within the limits laid down by Article 185 of the Code, even when the validity of the ATA carnet has expired.

In all cases, the formalities laid down in Article 290 (2) shall be carried out.

2. The first indent of paragraph 1 shall not apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements where autonomous or conventional provisions lay down that customs documents are not required in these circumstances.

Nor shall it apply in cases where goods may be declared for release for free circulation orally or by any other act.

3. Where they consider it necessary, the customs authorities at the customs office of reimportation may ask the person concerned ► **C1** to submit additional evidence, in particular for the purposes of identification of the returned goods. ◀

▼B*Article 849*

1. A declaration for release for free circulation relating to returned goods whose export may have given rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, shall be supported not only by the documents referred to in Article 848, but by a certificate issued by the authorities responsible for the grant of such refunds or amounts in the Member State of exportation. Such certificate shall contain the particulars necessary to allow the customs office where the goods concerned were declared for free circulation to verify that it relates to the said goods.

2. When the export of the goods did not give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following indications:

- Sin concesión de restituciones u otras cantidades a la exportación,
- Ingen restitutioner eller andre beløb ydet ved udførslen,
- Keine Ausfuhrerstattungen oder sonstige Ausfuhrvergünstigungen,
- Δεν έτυχαν επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή,
- No refunds or other amounts granted on exportation,
- Sans octroi de restitutions ou autres montants à l'exportation,
- Senza concessione di restituzioni o altri importi all'esportazione,
- Geen restituties of andere bij de uitvoer verleende bedragen,
- Sem concessão de restituições ou outros montantes na exportação,

▼A1

- Vietäessä ei myönnetty vientitukea eikä muita määriä— Inga bidrag eller andra belopp har beviljats vid exporten,
- Inga bidrag eller andra belopp har beviljats vid exporten,

▼A2

- Bez vývozních náhrad nebo jiných částek poskytovaných při vývozu,
- Ekspondil ei makstud toetusi ega muid summasid,
- Bez kompensācijas vai citām summām, kas paredzētas par preču izvešanu,
- Eksportas teisės į gražinamąsias išmokas arba kitas pinigų sumas nesuteikia,
- Kivitel esetén visszatérítést vagy egyéb kedvezményt nem vettek igénybe,
- L-ebda rifużjoni jew ammonti oħra mogħtija fuq esportazzjoni,
- Nie przyznano dopłat lub innych kwot wynikających z wywozu,
- Brez izvoznih nadomestil ali drugih izvoznih ugodnosti,
- Pri vývoze sa neposkytujú žiadne náhrady alebo iné peňažné čiastky,

▼M30

- Без възстановявания или други предоставяни суми за или при износ,
- Fără acordarea de restituiri restituții sau alte sume la export.

▼B

3. When the export of the goods did give rise to the completion of customs export formalities with a view to obtaining refunds or other

▼B

amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following indications:

- Restituciones y otras cantidades a la exportación reintegradas por ... (cantidad),
- De ved udførslen ydede restitutioner eller andre beløb er tilbagebetalt for ... (mængde),
- Ausfuhrerstattungen und sonstige Ausfuhrvergünstigungen für ... (Menge) zurückbezahlt,
- Επιδότησεις και άλλες χορηγήσεις κατά την εξαγωγή επεστράφησαν για ... (ποσότης),
- Refunds and other amounts on exportation repaid for ... (quantity),
- Restitutions et autres montants à l'exportation remboursés pour ... (quantité),
- Restituzioni e altri importi all'esportazione rimborsati per ... (quantità),
- Restituties en andere bedragen bij de uitvoer voor ... (hoeveelheid) terugbetaald,
- Restituições e outros montantes na exportação reembolsados para ... (quantidade),

▼A1

- Vientituki ja muut vietäessä maksetut määrät maksettu takaisin ... (määrä) osalta— De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),
- De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),

▼A2

- Vývozní náhrady nebo jiné částky poskytované při vývozu vyplaceny za ... (množství),
- Ekspordil makstud toetused ja muud summad tagastatud ... (kogus) eest,
- Kompensācijas un citas par preču izvešanu paredzētas summas atmaksātas par ... (daudzums),
- Gražinamosios išmokos ir kitos eksporto atveju mokamos pinigų sumos išmokėtos už ... (kiekis),
- Kivitel esetén igénybevett visszatérítés vagy egyéb kedvezmény ... (mennyiség) után visszafizetve,
- Rifuzjoni jew ammonti oħra fuq esportazzjoni mogħtija lura għal ... (kwantita'),
- Dopłaty i inne kwoty wynikające z wywozu wypłacono za ... (ilość),
- Izvozna nadomestila ali zneski drugih izvoznih ugodnosti povrnjeni za ... (količina),
- Náhrady a iné peňažné čiastky pri vývoze vyplatené za ... (množstvo),

▼M30

- Възстановявания и други суми за ... (количество), изплатени за износа,
- Restituiri și alte sume rambursate la export pentru ... (cantitatea),

▼B

or

- Título de pago de restituciones u otras cantidades a la exportación anulado por ... (cantidad),

▼B

- Ret til udbetaling af restitutioner eller andre beløb ved udførslen er annulleret for ... (mængde),
- Auszahlungsanordnung über die Ausfuhrerstattungen und sonstigen Ausfuhrvergünstigungen für ... (Menge) ungültig gemacht,
- Αποδεικτικό πληρωμής επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή ακυρωμένο για ... (ποσότητας),
- Entitlement to payment of refunds or other amounts on exportation cancelled for ... (quantity),
- Titre de paiement des restitutions ou autres montants à l'exportation annulé pour ... (quantité),
- Titolo di pagamento delle restituzioni o di altri importi all'esportazione annullato per ... (quantità),
- Aanspraak op restituties of andere bedragen bij uitvoer vervallen voor ... (hoeveelheid),
- Título de pagamento de restituições ou outros montantes à exportação anulado para ... (quantidade),

▼A1

- Oikeus vientitukeen tai muihin vietäessä maksettuihin määriin peruutettu ... (määrä) osalta— Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),
- Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),

▼A2

- Nárok na vyplacení vývozních náhrad nebo jiných částek poskytnutých při vývozu za ... (množství) zanikl,
- Õigus saada toetusi või muid summasid ekspordil on ... (kogus) eest kehtetuks tunnistatud,
- Tiesības izmaksāt kompensācijas vai citas summas, kas paredzētas par preču izvešanu, atceltas attiecībā uz ... (daudzums),
- Teisė į gražinamųjų išmokų arba kitų eksporto atveju mokamų pinigų sumų mokėjimą už ... (kiekis) panaikinta,
- Kivitel esetén ... igénybevevett visszatérítésre vagy egyébként kedvezményre való jogosultság ... (mennyiség) után megszünt,
- Mhux intitolati għal hlas ta'rifużjoni jew ammonti oħra fuq l-esportazzjoni għal ... (kwantita'),
- Uprawnienie do otrzymania dopłat lub innych kwot wynikających z wywozu anulowano dla ... (ilość),
- Upravičenost do izplačila izvoznih nadomestil ali zneskov drugih izvoznih ugodnosti razveljavljena za ... (količina),
- Nárok na vyplatenie náhrad alebo iných peňažných čiastok pri vývoze za ... (množstvo) zanikol,

▼M30

- Право за плащане на възстановявания или други суми за износа е отменено за ... (количество),
- Dreptul la plata restituirilor sau a altor sume la export a fost anulat pentru ... (cantitatea),

▼B

depending on whether the refunds or other amounts provided for on exportation have or have not already been paid by the competent authorities.

4. In the case referred to in subparagraph (b) of the first indent of Article 848 (1), the certificate referred to in paragraph 1 shall be made out on the information sheet INF 3 provided for in Article 850.

▼B

5. When the customs authorities at the customs office where the goods are declared for release for free circulation have the means to satisfy themselves that no refund or other amount provided for on exportation under the common agricultural policy has been granted, and cannot subsequently be granted, the certificate referred to in paragraph 1 shall not be required.

Article 850

Information sheet INF 3 shall be drawn up in an original and two copies on forms which conform to the specimens appearing in Annex 110.

Article 851

1. Subject to paragraph 3, information sheet INF 3 shall be issued at the exporter's request by the customs authorities at the customs office of exportation at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned via a customs office other than the customs office of exportation.

2. Information sheet INF 3 may also be issued, at the exporter's request, by the customs authorities at the customs office of exportation after completion of the export formalities for the goods concerned, provided that these authorities can establish, on the basis of the information at their disposal, that the particulars in the exporter's request relate to the goods exported.

3. In the case of the goods referred to in Article 849 (1), information sheet INF 3 may be issued only after completion of the relevant customs export formalities, and subject to the proviso in paragraph 2.

In addition, it may be issued only on condition that:

- (a) box B has been completed and endorsed by the customs authorities beforehand; and
- (b) box A has been completed and endorsed by the customs authorities beforehand, where the information contained therein is required.

Article 852

1. Information sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

2. Where it is expected that the exported goods will be returned to the customs territory of the Community through several customs offices other than the customs office of exportation, the exporter may ask for several information sheets INF 3 to be issued to cover the total quantity of the goods exported.

Similarly, the exporter may ask the customs authorities which issued an information sheet INF 3 to replace it by several information sheets INF 3 covering the total quantity of goods included in the information sheet INF 3 initially issued.

The exporter may also ask for an information sheet INF 3 to be issued in respect of a proportion only of the exported goods.

Article 853

The original and one copy of information sheet INF 3 shall be returned to the exporter for presentation at the customs office of reimportation. The second copy shall be kept in the official files of the customs authorities who issued it.

▼B*Article 854*

The customs office of reimportation shall record on the original and on the copy of information sheet INF 3 the quantity of returned goods exempted from import duties, retaining the original and sending the copy, bearing the reference number and the date of declaration for free circulation, to the customs authorities who issued it.

The said customs authorities shall compare this copy with the one in their possession and retain it in their official files.

Article 855

In the event of theft, loss or destruction of the original information sheet INF 3, the person concerned may ask the customs authorities which issued it for a duplicate. They shall comply with this request if the circumstances warrant it. A duplicate so issued shall bear one of the following indications:

- DUPLICADO,
- DUPLIKAT,
- DUPLIKAT,
- ΑΝΤΙΓΡΑΦΟ,
- DULICATE,
- DUPLICATA,
- DUPLICATO,
- DUPLICAAT,
- SEGUNDA VIA,

▼A1

- KAKSOISKAPPALE— DUPLIKAT,
- DUPLIKAT,

▼A2

- DUPLIKÁT,
- DUPLIKAAT,
- DUBLIKĀTS,
- DUBLIKATAS,
- MÁSODLAT,
- DUPLIKAT,
- DUPLIKAT,
- DVOJNIK,
- DUPLIKÁT,

▼M30

- ДУБЛИКАТ,
- DUPLICAT.

▼B

The customs authorities shall record on the copy of information sheet INF 3 in their possession that a duplicate has been issued.

Article 856

1. At the request of the customs authorities at the customs office of reimportation, the customs authorities at the customs office of exportation shall communicate to the former all the information at their disposal to enable them to determine whether the goods meet the conditions necessary to benefit from the provisions of this part.

▼B

2. Information sheet INF 3 may be used for the request and the transmission of the information referred to in paragraph 1.

▼M13

TITLE II

PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE TERRITORIAL SEA OF A THIRD COUNTRY BY COMMUNITY FISHING VESSELS

Article 856a

1. Exemption from import duties for the products referred to in Article 188 of the Code shall be subject to the presentation of a certificate in support of the declaration for release for free circulation relating to those products.

2. For products to be released for free circulation in the Community, in the situations referred to in Article 329(a) to (d), the master of the Community vessel making the catch shall complete boxes 3, 4 and 5 and, if need be, box 9, of the certificate. If the catch has been processed on board, the master of the vessel shall also complete boxes 6, 7 and 8.

Articles 330, 331 and 332 shall apply to completion of the corresponding boxes on the certificate.

When the declaration is made for release for free circulation of these products, the declarant shall complete boxes 1 and 2 of the certificate.

3. The certificate must conform to the model set out in Annex 110a and be drawn up in accordance with paragraph 2.

4. Where the products are declared for release for free circulation at the port where they were unloaded from the Community fishing vessel which made the catch, the derogation referred to in Article 326(2) shall apply *mutatis mutandis*.

5. For the purposes of paragraphs 1 to 4, the meaning of 'Community fishing vessel' and 'Community factory vessel' shall be as defined in Article 325(1) while 'products' shall be taken to mean those products and goods referred to in Articles 326 to 332, where reference is made to those provisions.

6. In order to ensure that paragraphs 1 to 5 are complied with, the Member State administrations shall accord each other mutual assistance in checking that certificates are authentic and the particulars in them accurate.

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PART IV

CUSTOMS DEBT

TITLE I

SECURITY*Article 857*

1. The types of security other than cash deposits or guarantors, within the meaning of Articles 193, 194 and 195 of the Code, and the cash deposit or the submission of securities for which Member States may opt even if they do not comply with the conditions laid down in Article 194 (1) of the Code, shall be as follows:

- (a) the creation of a mortgage, a charge on land, an antichresis or other right deemed equivalent to a right pertaining to immovable property;

▼B

- (b) the cession of a claim, the pledging, with or without surrendering possession, of goods, securities or claims or, in particular, a savings bank book or entry in the national debt register;
 - (c) the assumption of joint contractual liability for the full amount of the debt by a third party approved for that purpose by the customs authorities and, in particular, the lodging of a bill of exchange the payment of which is guaranteed by such third party;
 - (d) a cash deposit or security deemed equivalent thereto in a currency other than that of the Member State in which the security is given;
 - (e) participation, subject to payment of a contribution, in a general guarantee scheme administered by the customs authorities.
2. The circumstances in which and the conditions under which recourse may be had to the types of security referred to in paragraph 1 shall be determined by the customs authorities.

Article 858

Where security is given by making a cash deposit, no interest thereon shall be payable by the customs authorities.

TITLE II

INCURRENCE OF THE DEBT

CHAPTER 1

*Failures which have no significant effect on the operation of temporary storage or of the customs procedure**Article 859*

The following failures shall be considered to have no significant effect on the correct operation of the temporary storage or customs procedure in question within the meaning of Article 204 (1) of the Code, provided:

- they do not constitute an attempt to remove the goods unlawfully from customs supervision,
 - they do not imply obvious negligence on the part of the person concerned, and
 - all the formalities necessary to regularize the situation of the goods are subsequently carried out:
 1. exceeding the time limit allowed for assignment of the goods to one of the customs-approved treatments or uses provided for under the temporary storage or customs procedure in question, where the time limit would have been extended had an extension been applied for in time;
- ▼M21**
2. in the case of goods placed under a transit procedure, failure to fulfil one of the obligations entailed by the use of that procedure, where the following conditions are fulfilled:
 - (a) the goods entered for the procedure were actually presented intact at the office of destination;
 - (b) the office of destination has been able to ensure that the goods were assigned a customs-approved treatment or use or were placed in temporary storage at the end of the transit operation;
 - (c) where the time limit set under Article 356 has not been complied with and paragraph 3 of that Article does not

▼M21

apply, the goods have nevertheless been presented at the office of destination within a reasonable time;

▼B

3. in the case of goods placed in temporary storage or under the customs warehousing procedure, handling not authorized in advance by the customs authorities, provided such handling would have been authorized if applied for;
4. in the case of goods placed under the temporary importation procedure, use of the goods otherwise than as provided for in the authorization, provided such use would have been authorized under that procedure if applied for;
5. in the case of goods in temporary storage or placed under a customs procedure, unauthorized movement of the goods, provided the goods can be presented to the customs authorities at their request;

▼M20

6. in the case of goods in temporary storage or entered for a customs procedure, removal of the goods from the customs territory of the Community or their introduction into a free zone of control type I within the meaning of Article 799 or into a free warehouse without completion of the necessary formalities;

▼M21

7. in the case of goods or products physically transferred within the meaning of Articles 296, 297 or 511, failure to fulfil one of the conditions under which the transfer takes place, where the following conditions are fulfilled:
 - (a) the person concerned can demonstrate, to the satisfaction of the customs authorities, that the goods or products arrived at the specified premises or destination and, in cases of transfer based on Articles 296, 297, 512(2) or 513, that the goods or products have been duly entered in the records of the specified premises or destination, where those Articles require such entry in the records;
 - (b) where a time limit set in the authorisation was not observed, the goods or products nevertheless arrived at the specified premises or destination within a reasonable time;

▼M12

8. in the case of goods eligible on release for free circulation for the total or partial relief from import duties referred to in Article 145 of the Code, the existence of one of the situations referred to in Article 204 (1) (a) or (b) of the Code while the goods concerned are in temporary storage or under another customs procedure before being released for free circulation;

▼M20

9. in the framework of inward processing and processing under customs control, exceeding the time-limit allowed for submission of the bill of discharge, provided the limit would have been extended had an extension been applied for in time;
10. exceeding the time-limit allowed for temporary removal from a customs warehouse, provided the limit would have been extended had an extension been applied for in time.

▼B*Article 860*

The customs authorities shall consider a customs debt to have been incurred under Article 204 (1) of the Code unless the person who would be the debtor establishes that the conditions set out in Article 859 are fulfilled.

▼B*Article 861*

The fact that the failures referred to in Article 859 do not give rise to a customs debt shall not preclude the application of provisions of criminal law in force or of provisions allowing cancellation and withdrawal of authorizations issued under the customs procedure in question.

*CHAPTER 2**Natural wastage**Article 862*

1. For the purposes of Article 206 of the Code, the customs authorities shall, at the request of the person concerned, take account of the quantities missing wherever it can be shown that the losses observed result solely from the nature of the goods and not from any negligence or manipulation on the part of that person.

2. In particular, negligence or manipulation shall mean any failure to observe the rules for transporting, storing, handling, working or processing the goods in question imposed by the customs authorities or by normal practice.

Article 863

The customs authorities may waive the obligation for the person concerned to show that the goods were irretrievably lost for reasons inherent in their nature where they are satisfied that there is no other explanation for the loss.

Article 864

The national provisions in force in the Member States concerning standard rates for irretrievable loss due to the nature of the goods themselves shall be applied where the person concerned fails to show that the real loss exceeds that calculated by application of the standard rate for the goods in question.

▼M1*CHAPTER 3**Goods in special situations***▼B***Article 865*

The presentation of a customs declaration for the goods in question, or any other act having the same legal effects, and the production of a document for endorsement by the competent authorities, shall be considered as removal of goods from customs supervision within the meaning of Article 203 (1) of the Code, where these acts have the effect of wrongly conferring on them the customs status of Community goods.

▼M14

However, in the case of airline companies authorised to use a simplified transit procedure with the use of an electronic manifest, the goods shall not be considered to have been removed from customs supervision if, at the initiative or on behalf of the person concerned, they are treated in accordance with their status as non-Community goods before the customs authorities find the existence of an irregular situation and if the behaviour of the person concerned does not suggest any fraudulent dealing

▼B*Article 866*

Without prejudice to the provisions laid down concerning prohibitions or restrictions which may be applicable to the goods in question, where a customs debt on importation is incurred pursuant to Articles 202, 203, 204 or 205 of the Code and the import duties have been paid, those goods shall be deemed to be Community goods without the need for a declaration for entry into free circulation.

Article 867

The confiscation of goods pursuant to Article 233 (c) and (d) of the Code shall not affect the customs status of the goods in question.

▼M1*Article 867a*

1. Non-Community goods which have been abandoned to the Exchequer or seized or confiscated shall be considered to have been entered for the customs warehousing procedure.

2. The goods referred to in paragraph 1 may be sold by the customs authorities only on the condition that the buyer immediately carries out the formalities to assign them a customs-approved treatment or use.

Where the sale is at a price inclusive of import duties, the sale shall be considered as equivalent to release for free circulation, and the customs authorities themselves shall calculate the duties and enter them in the accounts.

In these cases, the sale shall be conducted according to the procedures in force in the Member States.

3. Where the administration decides to deal with the goods referred to in paragraph 1 otherwise than by sale, it shall immediately carry out the formalities to assign them one of the customs-approved treatments or uses laid down in Article 4 (15) (a), (b), (c) and (d) of the code.

▼B

TITLE III

▼M10**RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT****▼B***Article 868*

Member States need not enter in the accounts amounts of duty of less than ECU 10.

There shall be no post-clearance recovery of import duties or export duties where the amount per recovery action is less than ECU 10.

Article 869

The customs authorities shall themselves decide not to enter uncollected duties in the accounts:

- (a) in cases in which preferential tariff treatment has been applied in the context of a tariff quota, a tariff ceiling or other arrangements when entitlement to this treatment had been ended at the time of acceptance of the customs declaration without that fact having been published in the *Official Journal of the European Communities* before the release for free circulation of the goods in question or, where such fact is not published, having been made known in an appropriate manner in the Member State concerned, the person liable for payment for his part having acted in good faith and

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complied with all the provisions laid down by the legislation in force as regards the customs declaration;

▼M23

- (b) in cases in which they consider that the conditions laid down in Article 220(2)(b) of the Code are fulfilled, except those in which the dossier must be transmitted to the Commission pursuant to Article 871. However, where Article 871(2), second indent, is applicable, the customs authorities may not adopt a decision waiving entry in the accounts of the duties in question until the end of a procedure initiated in accordance with Articles 871 to 876.

Where a request is submitted for repayment or remission under Article 236 of the Code in conjunction with Article 220(2)(b) of the Code, subparagraph (b) of the first paragraph of this Article and Articles 871 to 876 shall apply *mutatis mutandis*.

For the purposes of applying the above paragraphs the Member States shall give each other mutual assistance, particularly where an error by the customs authorities of a Member State other than the one responsible for taking the decision is concerned.

Article 870

1. Each Member State shall hold at the disposal of the Commission a list of the cases in which the following provisions have been applied:

- Article 869(a),
- Article 236 of the Code in conjunction with Article 220(2)(b) of the Code, where no communication is required under paragraph 2,
- Article 869(b), where no communication is required under paragraph 2.

2. Each Member State shall communicate to the Commission a list of the cases in which the amount not collected from the operator concerned in respect of one or more import or export operations but in consequence of a single error is more than EUR 50 000, and the provisions of Article 236 of the Code in conjunction with Article 220(2)(b) of the Code or of Article 869(b) have been applied, giving a short summary of each case. This communication shall be forwarded during the first and third quarters of each year for all cases in which it was decided not to enter the uncollected duties in the accounts during the preceding half-year.

Article 871

1. The customs authority shall transmit the case to the Commission to be settled under the procedure laid down in Articles 872 to 876 where it considers that the conditions laid down in Article 220(2)(b) of the Code are fulfilled and:

- it considers that the Commission has committed an error within the meaning of Article 220(2)(b) of the Code,
- the circumstances of the case are related to the findings of a Community investigation carried out under Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters ⁽¹⁾ or under any other Community legislation or any agreement concluded by the

⁽¹⁾ OJ L 82, 22.3.1997, p. 1.

▼M23

Community with a country or group of countries in which provision is made for carrying out such Community investigations, or

- the amount not collected from the operator concerned in respect of one or more import or export operations but in consequence of a single error is EUR 500 000 or more.

2. However, the cases referred to in paragraph 1 shall not be transmitted where:

- the Commission has already adopted a decision under the procedure provided for in Articles 872 to 876 on a case involving comparable issues of fact and of law,
- the Commission is already considering a case involving comparable issues of fact and of law.

3. The dossier submitted to the Commission shall contain all the information required for full consideration. It shall include detailed information on the behaviour of the operator concerned, and in particular on his professional experience, good faith and diligence. This assessment shall be accompanied by all information that may demonstrate that the operator acted in good faith. The dossier shall also include a statement, signed by the applicant for repayment or remission, certifying that he has read the dossier and either stating that he has nothing to add or listing all the additional information that he considers should be included.

4. As soon as it receives the dossier the Commission shall inform the Member State concerned accordingly.

5. Should it be found that the information supplied by the Member State is not sufficient to enable a decision to be taken on the case concerned in full knowledge of the facts, the Commission may request that additional information be supplied.

6. Where one of the following situations occurs the Commission shall return the dossier to the customs authority and the procedure referred to in Articles 872 to 876 shall be deemed never to have been initiated:

- the dossier shows that there is a disagreement between the customs authority that has transmitted the dossier and the person who signed the statement referred to in paragraph 3 as regards the account of the facts,
- the dossier is obviously incomplete since it contains nothing that would justify its consideration by the Commission,
- under paragraphs 1 and 2, the dossier should not be transmitted,
- the existence of a customs debt has not been established,
- new information relating to the dossier and of a nature to alter substantially its presentation of the facts or legal assessment has been transmitted by the customs authority to the Commission while it is considering the dossier.

Article 872

The Commission shall send to the Member States a copy of the dossier referred to in Article 871(3) within 15 days of the date on which it received that dossier.

Consideration of the case in question shall be included as soon as possible on the agenda of a meeting of the group of experts provided for in Article 873.

▼M14*Article 872a*

Where, at any time in the procedure provided for in Articles 872 and 873, the Commission intends to take a decision unfavourable towards the person concerned by the case presented, it shall communicate its objections to him/her in writing, together with all the documents on which it bases those objections. The person concerned by the case submitted to the Commission shall express his/her point of view in writing within a period of one month from the date on which the objections were sent. If he/she does not give a point of view within that period, he/she shall be deemed to have waived the right to express a position.

▼M23*Article 873*

After consulting a group of experts composed of representatives of all Member States, meeting within the framework of the Committee to consider the case in question, the Commission shall decide whether the circumstances under consideration are such that the duties in question need not be entered in the accounts.

That decision shall be taken within nine months of the date on which the dossier referred to in Article 871(3) is received by the Commission. However, where the declaration or detailed assessment of the operator's behaviour referred to in Article 871(3) is not included in the dossier, the nine months shall be counted only from the date of receipt of these documents by the Commission. The Commission shall notify the customs authority and the person concerned accordingly.

Where the Commission has found it necessary to ask for additional information from the Member State in order to reach its decision, the nine months shall be extended by a period equivalent to that between the date the Commission sent the request for additional information and the date it received that information. The Commission shall notify the person concerned of the extension of the procedure.

Where the Commission conducts investigations itself in order to reach a decision, the nine months shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The Commission shall notify the customs authority and the person concerned of the dates on which investigations are opened and closed.

Where the Commission has notified the person concerned of its objections in accordance with Article 872a, the period of nine months shall be extended by one month.

Article 874

The Member State concerned shall be notified of the decision referred to in Article 873 as soon as possible and in any event within one month of the expiry of the period specified in that Article.

The Commission shall notify the Member States of the decisions it has adopted in order to help customs authorities to reach decisions in situations involving comparable issues of fact and law.

Article 875

Where it is established by the decision referred to in Article 873 that the circumstances under consideration are such that the duties in question need not be entered in the accounts, the Commission may specify the conditions under which the Member States may refrain from post-clearance entry in the account in cases involving comparable issues of fact and of law.

▼B*Article 876*

If the Commission fails to take a decision within the period referred to in Article 873 or fails to notify a decision to the Member State concerned within the period referred to in Article 874, the customs authorities of that Member State shall not enter the duties in question in the accounts.

▼M10*Article 876a*

1. The customs authorities shall suspend the debtor's obligation to pay the duties until such time as they have taken a decision on the request, provided that, where the goods are no longer under customs supervision, security is lodged for the amount of those duties, and that:

- (a) in cases where a request for invalidation of a declaration has been presented, this request is likely to be met;
- (b) in cases where a request has been presented for remission pursuant to Article 236 in conjunction with Article 220 (2) (b) of the Code or pursuant to Article 238 or Article 239, the customs authorities consider that the conditions laid down in the relevant provision may be regarded as having been fulfilled;
- (c) in cases other than those referred to under (b), a request has been presented for remission pursuant to Article 236 of the Code and the conditions referred to in the second paragraph of Article 244 of the Code have been fulfilled.

It shall not be necessary to require a security where such requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.

2. In cases where goods in one of the circumstances referred to in the second indent of Article 233 (c) or in Article 233 (d) of the Code are seized, the customs authorities shall suspend the debtor's obligation to pay the duties if they consider that the conditions for confiscation may be regarded as having been fulfilled.

▼M22

3. Where a customs debt is incurred under Article 203 of the Code, the customs authorities shall suspend the obligation of the person referred to in the fourth indent of paragraph 3 of that Article to pay the duties where at least one other debtor has been identified and the amount of the duties has also been communicated to him in accordance with Article 221 of the Code.

The suspension may be granted only on the condition that the person referred to in the fourth indent of Article 203(3) of the Code is not also covered by one of the other indents of the said paragraph and has not been obviously negligent in fulfilling his obligations.

The duration of the suspension shall be limited to one year. However, this period may be extended by the customs authorities for duly justified reasons.

The suspension shall be conditional on the lodging by the person for whose benefit it is granted of a valid security for the amount of the duties at stake, except where such a security covering the whole amount of duties at stake already exists and the guarantor has not been released from his undertakings. Such security need not be required where such a requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.



TITLE IV

REPAYMENT OR REMISSION OF IMPORT OR EXPORT DUTIES

CHAPTER 1

General provisions

Article 877

1. For the purposes of this Title:
 - (a) *customs office of entry in the accounts* means: the customs office where the import or export duties whose repayment or remission is requested were entered in the accounts;
 - (b) *decision-making customs authority* means: the customs authority competent to decide on an application for repayment or remission of import or export duties in the Member State where the duties concerned were entered in the accounts;
 - (c) *supervising customs office* means: the customs office having jurisdiction over the goods which gave rise to entry in the accounts of the import or export duties whose repayment or remission is requested, the said office carrying out certain checks required for appraisal of the application;
 - (d) *implementing customs office* means: the customs office which adopts the measures necessary to ensure that the decision to repay or remit the import or export duties is correctly implemented.
2. The functions of office of entry in the accounts, decision-making customs authority, supervising customs office and implementing customs office may be carried out wholly or in part by the same customs office

CHAPTER 2

Implementing provisions relating to Articles 236 to 239 of the Code

Section 1

Application

Article 878

1. Application for repayment or remission of import or export duties, hereinafter referred to as 'application for repayment or remission', shall be made by the person who paid or is liable to pay those duties, or the persons who have taken over his rights and obligations.

Application for repayment or remission may also be made by the representative of the person or persons referred in the first subparagraph.

2. Without prejudice to Article 882, application for repayment or remission shall be made, in one original and one copy, on a form conforming to the specimen and provisions in Annex 111.

However, application for repayment or remission may also be made, at the request of the person or persons referred to in paragraph 1, on plain paper, provided it contains the information appearing in the said Annex.

Article 879

1. Applications for repayment or remission, accompanied by the documents referred to in Article 6 (1) of the Code, must be lodged

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with the customs office of entry in the accounts, unless the customs authorities designate another office for this purpose; the said office shall transmit it immediately after acceptance to the decision-making customs authority if it is not itself designated as such.

2. The customs office referred to in paragraph 1 shall enter the date of receipt on the original and the copy of the application. It shall return the copy to the applicant.

Where the second subparagraph of Article 878 (2) is applied, the said customs office shall acknowledge receipt in writing to the applicant.

Article 880

Without prejudice to any specific provisions adopted in this connection under the common agricultural policy, an application relating to goods in respect of which an import or export licence or advance fixing certificate was produced when the relevant customs declaration was lodged must also be accompanied by certification issued by the authorities responsible for issuing such licence or certificate attesting that the necessary steps have been taken to cancel the effects of the said licence or certificate.

Such certification shall not be required, however:

- where the customs authority to which the application is submitted itself issued the licence or certificate in question,
- where the ground relied upon in support of the application is a substantive error that has no effect on the attribution of the licence or certificate in question.

Article 881

1. The customs office referred to in Article 879 may accept an application not containing all the information provided for on the form referred to in Article 878 (2). However, the application must contain at least the information to be entered in boxes 1 to 3 and 7.

2. Where paragraph 1 is applied, the said customs office shall set a time limit for the supply of any missing particulars and/or documents.

3. Where the time limit set by the customs office pursuant to paragraph 2 is not observed, the application shall be considered to have been withdrawn.

The applicant shall be informed of this immediately.

Article 882

1. For returned goods on which export duties were levied at the time of their export from the customs territory of the Community, repayment or remission of these duties shall be subject to the presentation to the customs authorities of a request accompanied by:

- (a) the document issued as evidence of payment, where the amounts concerned have already been collected;
- (b) the original, or the copy certified by the customs office of reimportation, of the declaration for free circulation relating to the returned goods.

This document shall bear one of the following endorsements made by the customs office of reimportation:

- Mercancías de retorno en aplicación de la letra (b) del apartado 2 del artículo 185 del Código,
- Returvarer i henhold til kodeksens artikel 185, stk. 2, litra (b),

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- Rückwaren gemäß Artikel 185 Absatz 2 Buchstabe (b) des Zollkodex,
- Εμπορεύματα επανεισαγόμενα κατ' εφαρμογή του άρθρου 185 παράγραφος 2 στοιχείο (β) του κώδικα,
- Goods admitted as returned goods under Article 185 (2) (b) of the Code,
- Marchandises en retour en application de l'article 185 paragraphe 2 point (b) du code,
- Merci in reintroduzione in applicazione dell'articolo 185, paragrafo 2, lettera (b) del codice,
- Goederen die met toepassing van artikel 185, lid 2, onder (b), van het Wetboek kunnen worden toegelaten als terugkerende goederen,
- Mercadorias de retorno por aplicação da alínea (b) do n^o 2 do artigo 185^o do código,

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- Yhteisön tullikoodeksin 185 artiklan 2 kohdan b alakohdan mukaista palautustavaraa— Returvaror enligt artikel 185.2 (b) i gemenskapens tullkod,
- Returvaror enligt artikel 185.2 b i gemenskapens tullkodex,

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- Vrácené zboží podle čl. 185 odst. 2 písm. b) kodexu,
- Seadustiku artikli 185(2)(b) alusel tagasitoodud kaubaks tunnistatud kaup,
- Preces atzītas par atpakaļievestām saskaņā ar Kodeksa 185. panta 2. punkta b) apakšpunktu,
- Prekės įvežtos kaip gražintos prekės vadovaujantis Kodekso 185 straipsnio 2 dalies b punktu,
- A Vámkódex 185. cikke (2) bekezdésének b) pontja értelmében tértiáruként behozott áruk,
- Oğğetti mdahhla bhala oğğetti miğjuba lura taht Artikolu 185(2)(b) tal-Kodiçi,
- Towary dopuszczone jako towary powracające zgodnie z art. 185 ust. 2 lit. b) Kodeksu,
- Blago se ponovno uvaža v skladu s členom 185(2)(b) Zakonika,
- Vrátенý tovar podľa článku 185 ods. 2 písm. b) colného zákonníka,

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- Стоки, допуснати като върнати съгласно член 185, параграф 2, точка б от Кодекса,
- Mārfuri admise ca returnate în baza Articolului 185 (2) (b) din Cod;

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- (c) the copy of the export declaration returned to the exporter at the time of completion of the export formalities for the goods, or a copy thereof certified by the customs office of exportation.

Where the decision-making customs authority is already in possession of the particulars contained in one or more of the declarations referred to at (a), (b) or (c) above, the declaration or declarations concerned need not be produced.

2. The request referred to in paragraph 1 must be lodged with the customs office referred to in Article 879 within 12 months of the date of acceptance of the export declaration.



Section 2

Procedure for granting repayment or remission*Article 883*

The decision-making customs authority may authorize completion of the customs formalities to which any repayment or remission may be subject before it has ruled on the application for repayment or remission. Such authorization shall be entirely without prejudice to its decision on the application.

Article 884

Without prejudice to Article 883 and until a decision has been taken on the application for repayment or remission, the goods in respect of which repayment or remission of duties has been requested may not be transferred to a location other than that specified in the said application unless the applicant notifies in advance the customs office referred to in Article 879, which shall in turn inform the decision-making customs authority.

Article 885

1. Where an application for repayment or remission relates to a case where supplementary information must be obtained or where the goods must be examined in order to ensure that the conditions for repayment or remission laid down in the Code and in this Title are satisfied, the decision-making customs authority shall adopt the measures necessary to that end, if necessary by requesting the assistance of the supervising customs office, specifying the nature of the information to be obtained or of the checks to be carried out.

The supervising customs office shall comply promptly with this request and shall forward the information obtained and the results of the checks carried out to the decision-making customs authority.

2. Where the application relates to goods which are situated in a Member State other than that in which the import or export duties were entered in the accounts, the provisions of Chapter 4 of this Title shall apply.

Article 886

1. When the decision-making customs authority possesses all the necessary particulars, it shall give its decision in writing on the application for repayment or remission in accordance with Article 6 (2) and (3) of the Code.

2. Where the application is approved, the decision shall include all the particulars necessary for its implementation.

Depending on the circumstances, some or all of the following particulars shall appear in the decision:

- (a) the information necessary for identifying the goods to which it applies;
- (b) the grounds for repayment or remission of the import or export duties and a reference to the corresponding article of the Code and, where appropriate, the corresponding article of this Title;
- (c) the use to which the goods may be put or the destination to which they may be sent, depending on the possibilities available in the particular case under the Code and where appropriate on the basis of a specific authorization by the decision-making customs authority;

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- (d) the time limit for completion of the formalities to which repayment or remission of the import or export duties is subject;
- (e) a statement indicating that the import or export duties will not be repaid or remitted until the implementing customs office has informed the decision-making customs authority that the formalities to which repayment or remission is subject have been completed;
- (f) particulars of any requirements to which the goods remain subject pending implementation of the decision;
- (g) a notice informing the recipient that he must give the original of the decision to the implementing customs office of his choice when presenting the goods.

Article 887

1. The implementing customs office shall take steps to ensure:
 - where appropriate, that the requirements referred to in Article 886 (2) (f) are met,
 - that in all cases the goods are actually used in the manner or sent to the destination specified in the decision to repay or remit import or export duties.
2. Where the decision specifies that the goods may be placed in a customs warehouse, a free zone or a free warehouse, and the recipient avails himself of this opportunity, the necessary formalities must be carried out with the implementing customs office.
3. Where the decision to repay or remit duties specifies a use to which the goods are to be put or a destination to which they are to be sent which can be established only in a Member State other than that in which the implementing customs office is located, proof of compliance shall be furnished by production of a control copy T 5 issued and used in accordance with the provisions of ►**M18** Articles 912a to 912g ◀, and of this Article.

The control copy T 5 must contain the following:

- (a) box 33 shall contain the combined nomenclature code of the goods;
 - (b) box 103 shall indicate in words the net quantity of the goods;
 - (c) box 104 shall contain, as appropriate, either the words ‘exit from the customs territory of the Community’, or one of the following under the heading ‘other’:
 - Delivery free of charge to the following charity ...,
 - Destruction under customs supervision,
 - Entry for the following customs procedure ...,
 - Placing in a free zone or free warehouse;
 - (d) box 106 shall contain reference particulars of the decision granting repayment or remission of duties;
 - (e) box 107 shall contain the words ‘Articles 877 to 912 of Regulation (EEC) No 2454/93’.
4. The supervising customs office which establishes or on whose responsibility it is established that the goods have actually been used for the purpose specified or have arrived at the prescribed destination shall complete the box entitled ‘Control of use and/or destination’ of the control document by entering a cross against ‘have received the use and/or destination declared overleaf’ and giving the relevant date.
 5. When the implementing customs office has satisfied itself that the conditions set out in paragraph 1 are fulfilled, it shall send a certificate to that effect to the decision-making customs authority.

▼B*Article 888*

A decision-making customs authority having approved an application for repayment or remission of duties shall repay or remit such duty only after receiving the certificate referred to in Article 887 (5).

Article 889

1. Where the request for repayment or remission is based on the existence, at the time when the declaration of release for free circulation was accepted, of a reduced or zero rate of import duty on the goods under a tariff quota, a tariff ceiling or other preferential tariff arrangements, repayment or remission shall be granted only on condition that, at the time of lodging the application for repayment or remission accompanied by the necessary documents:

- in the case of a tariff quota, its volume has not been exhausted,
- in other cases, the rate of duty normally due has not been re-established.

If the conditions laid down in the preceding paragraph are not fulfilled, repayment or remission shall nevertheless be granted where the failure to apply the reduced or zero rate of duty to the goods was the result of an error on the part of the customs authorities themselves and the declaration for free circulation contained all the particulars and was accompanied by all the documents necessary for application of the reduced or zero rate.

▼M13

2. Each Member State shall keep at the disposal of the Commission a list of the cases in which the provisions of the second subparagraph of paragraph 1 have been applied

▼B*Article 890***▼M22**

The decision-making customs authority shall grant repayment or remission when:

- (a) the request is accompanied with a certificate of origin, a movement certificate, a certificate of authenticity, an internal Community transit document or with any other appropriate document, indicating that the imported goods were eligible, at the time of acceptance of the declaration for free circulation, for Community treatment, preferential tariff treatment or favourable tariff treatment by reason of the nature of goods;
- (b) the document thus produced refers specifically to the goods in question;
- (c) all the conditions relating to acceptance of the said document are fulfilled;
- (d) all the other conditions for the granting of the Community treatment, a preferential tariff treatment or of a favourable tariff treatment by reason of the nature of goods are fulfilled.

▼M15

Repayment or remission shall take place upon presentation of the goods. Where the goods cannot be presented to the implementing customs office, the decision-making customs authority shall grant repayment or remission only where it has information showing unequivocally that the certificate or document produced post-clearance applies to the said goods.

▼B*Article 891*

Repayment or remission of duty shall not be granted where certificates for the advance fixing of levies are presented in support of the application.

Article 892

Import duties shall not be repaid or remitted under Article 238 of the Code where:

- the defective nature of the goods was taken into consideration in drawing up the terms of the contract, in particular the price, under which the goods were entered for a customs procedure involving the obligation to pay import duties,
- the goods are sold by the importer after it has been ascertained that they are defective or do not comply with the terms of the contract.

Article 893

1. Without prejudice to Article 900 (1) (c), the decision-making customs authority shall set a deadline, no later than two months from the date of notification of the decision to repay or remit import duties or export duties, for completion of the customs formalities to which the repayment or remission of duties is subject.

2. Failure to observe the deadline referred to in paragraph 1 shall result in loss of entitlement to repayment or remission except where the person concerned by the decision proves that he was prevented from meeting this deadline by unforeseeable circumstances or *force majeure*.

Article 894

Where destruction of the goods authorized by the decision-making customs authority produces waste or scrap, such waste or scrap shall be regarded as non-Community goods once a decision has been taken accepting the application for repayment or remission.

Article 895

Where the authorization referred to in the second subparagraph of Article 238 (2) (b) of the Code is granted, the customs authorities shall take all necessary steps to ensure that goods placed in a customs warehouse, free zone or free warehouse may subsequently be recognized as non-Community goods.

Article 896

1. Goods which, under the common agricultural policy, are entered for a customs procedure involving the obligation to pay import duties under an import licence or advance fixing certificate shall benefit from Articles 237, 238 and 239 of the Code only where the customs office referred to in Article 879 is satisfied that the necessary steps have been taken by the competent authorities to cancel the effects with regard to the certificate under which the importation took place.

2. Paragraph 1 shall also apply in the case of re-exportation, placing in a customs warehouse, free zone or free warehouse, or destruction of the goods.

Article 897

Where it is not the complete article that is exported, re-exported or destroyed or assigned to another authorized customs treatment or use,

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but one or more parts or components of that article, the amount to be repaid or remitted shall be the difference between the amount of import duties on the complete article and the amount of import duties which would have been chargeable on the remainder of the article if the latter had been entered in the unaltered state for a customs procedure involving the obligation to pay such duties on the date on which the complete article was so entered.

Article 898

The amount referred to in Article 240 of the Code is hereby set at ECU 10.

*CHAPTER 3**Specific provisions relating to the application of Article 239 of the Code*

Section 1

Decisions to be taken by the customs authorities of the Member States**▼M23***Article 899*

1. Where the decision-making customs authority establishes that an application for repayment or remission submitted to it under Article 239(2) of the Code:

- is based on grounds corresponding to one of the circumstances referred to in Articles 900 to 903, and that these do not result from deception or obvious negligence on the part of the person concerned, it shall repay or remit the amount of import or export duties concerned,
- is based on grounds corresponding to one of the circumstances referred to in Article 904, it shall not repay or remit the amount of import or export duties concerned.

2. In other cases, except those in which the dossier must be submitted to the Commission pursuant to Article 905, the decision-making customs authority shall itself decide to grant repayment or remission of the import or export duties where there is a special situation resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned.

Where Article 905(2), second indent, is applicable, the customs authorities may not decide to authorise repayment or remission of the duties in question until the end of a procedure initiated in accordance with Articles 906 to 909.

3. For the purposes of Article 239(1) of the Code and of this Article, ‘the person concerned’ shall mean the person or persons referred to in Article 878(1) or their representatives, and any other person who was involved with the completion of the customs formalities relating to the goods concerned or gave the instructions necessary for the completion of these formalities.

4. For the purposes of applying paragraphs 1 and 2 the Member States shall give each other mutual assistance, particularly where an error by the customs authorities of a Member State other than that responsible for taking the decision is concerned.

▼B*Article 900*

1. Import duties shall be repaid or remitted where:
 - (a) non-Community goods placed under a customs procedure involving total or partial relief from import duties or goods released for free circulation with favourable tariff treatment by reason of their end-use are stolen, provided that the goods are recovered promptly and placed again in their original customs situation in the state they were in when they were stolen;
 - (b) non-Community goods are inadvertently withdrawn from the customs procedure involving total or partial relief from the said duties under which they had been placed, provided that, as soon as the error is found, they are placed again in their original customs situation in the state they were in when they were withdrawn;
 - (c) it is impossible to operate the mechanism for opening the means of transport on which goods previously released for free circulation are located and accordingly to unload them on arrival at their destination, provided that they are immediately re-exported;
 - (d) goods originally released for free circulation are subsequently returned to their non-Community supplier, under the outward processing arrangements, to enable him — free of charge — to eliminate defects existing prior to the release of the goods (even if found after release of the goods) or to bring them into line with the provisions of the contract under which they were released for free circulation, and the said supplier decides to keep the goods permanently because he is unable to remedy the defects or because it would not be economic to do so;
 - (e) it is found, when the customs authorities decide on post-clearance entry in the accounts of import duties actually due on goods released for free circulation with full relief from such duties, that the goods in question have been re-exported from the customs territory of the Community without customs supervision, provided it is established that the substantive conditions laid down in the Code for the repayment or remission of such import duties would actually have been met at the time of re-exportation if the amount had been levied when the goods were released for free circulation;
 - (f) a judicial body has forbidden the marketing of an item previously entered for a customs procedure obliging the person concerned to pay import duties under normal conditions, and the said item is re-exported from the customs territory of the Community or destroyed under the control of the customs authorities, provided it is established that the item in question has not actually been used in the Community;
 - (g) the goods have been entered for a customs procedure involving the obligation to pay such duties by a declarant empowered to do so on his own initiative and, through no fault of the declarant, it has not been possible to deliver them to the consignee;
 - (h) the goods have been addressed to the consignee in error by the consignor;
 - (i) the goods are found to be unsuitable for the use for which the consignee intended them because of an obvious factual error in his order;
 - (j) after having been released for a customs procedure involving the obligation to pay import duties, the goods are found not to have complied, at the time of their release, with the rules in force concerning their use or marketing and therefore cannot be used for the purpose intended by the consignee;
 - (k) the use of the goods by the consignee for the purpose intended is prevented or substantially restricted as a result of measures of

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general scope taken, after the date of release for a customs procedure involving the obligation to pay import duties, by an authority or other body having the appropriate power of decision;

- (l) total or partial import duty relief applied for by the person concerned in accordance with existing provisions cannot, through no fault of the person concerned, be granted by the customs authorities, who shall accordingly enter in the accounts the import duties which have become due;
- (m) the goods reached the consignee after the binding delivery dates stipulated in the contract under which they were entered for a customs procedure involving the obligation to pay import duties;
- (n) it has not been possible to sell the goods in the customs territory of the Community and they are delivered free of charge to charities:
 - carrying out their activities in a third country, provided that they are represented in the Community,
 - or
 - carrying out their activities in the customs territory of the Community, provided that they are eligible for relief in the case of importation for free circulation of similar goods from third countries.

▼M5

- (o) the customs debt has been incurred otherwise than under Article 201 of the Code and the person concerned is able to produce a certificate of origin, a movement certificate, an internal Community transit document or other appropriate document showing that if the imported goods had been entered for free circulation they would have been eligible for Community treatment or preferential tariff treatment, provided the other conditions referred to in Article 890 were satisfied.

▼M22

2. Repayment or remission of import duties in the cases referred to in paragraph 1(c) and (f) to (n) shall, except where the goods are destroyed by order of a public authority or delivered free of charge to charities carrying out their activities in the Community, be conditional upon their re-export from the customs territory of the Community under the supervision of the customs authorities.

If requested, the decision-making authority shall permit re-export of the goods to be replaced by their destruction or by placing them under the external Community transit procedure, under the customs warehousing arrangements, or in a free zone or free warehouse.

Goods to be assigned one of these treatments shall be considered to be non-Community goods.

In this case, the customs authorities shall take all requisite measures to ensure that the goods placed in a customs warehouse, in a free zone or in a free warehouse may later be recognised as non-Community goods.

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4. In addition, the supervising customs office must be satisfied that the goods have been neither used nor sold before their re-exportation.

Article 901

1. Import duties shall be repaid or remitted where:
 - (a) goods entered in error for a customs procedure involving the obligation to pay import duties have been re-exported from the customs territory of the Community without having been previously entered

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for the customs procedure under which they should have been placed, provided the other conditions laid down in Article 237 of the Code have been met;

- (b) the goods have been re-exported or destroyed in accordance with Article 238 (2) (b) of the Code without customs supervision, provided the other conditions laid down in the said Article have been met;
- (c) the goods have been re-exported or destroyed without customs supervision in accordance with Article 900 (1) (c) and (f) to (n), provided the other conditions laid down in Article 900 (2) and (4) have been met.

2. Repayment or remission of import duties in the circumstances referred to in paragraph 1 shall be conditional on:

- (a) production of all the evidence needed to enable the decision-making customs authority to satisfy itself that the goods in respect of which repayment or remission is requested:
 - have actually been re-exported from the customs territory of the Community, or
 - have been destroyed under the supervision of authorities or persons empowered to certify such destruction officially;
- (b) the return to the decision-making customs authority of any document certifying the Community status of the goods in question under cover of which the said goods may have left the customs territory of the Community, or the presentation of whatever evidence the said authority considers necessary to satisfy itself that the document in question cannot be used subsequently in connection with any importation of goods into the Community.

Article 902

1. For the purposes of Article 901 (2):

- (a) the evidence needed to enable the decision-making customs authority to satisfy itself that the goods in respect of which repayment or remission is requested have actually been re-exported from the customs territory of the Community shall consist of the presentation by the applicant of:
 - the original or a certified copy of the declaration for export of the goods from the customs territory of the Community,
 - and
 - certification by the customs office through which the goods actually left the customs territory of the Community.

Where such certification cannot be produced, proof that the goods have left the customs territory of the Community may be presented in the form of:

- certification by the customs office in the third country of destination confirming that the goods have arrived, or
- the original or a certified copy of the customs declaration for the goods made in the third country of destination.

These documents must be accompanied by administrative and commercial documentation enabling the decision-making customs authority to check that the goods exported from the customs territory of the Community are the same as those which had been declared for a customs procedure involving the obligation to pay import duties, namely:

- the original or a certified copy of the declaration for the said procedure,

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and

- where this is considered necessary by the decision-making customs authority, commercial or administrative documents (such as invoices, dispatch details, transit documents or health certificates) containing a full description of the goods (trade description, quantities, marks and other identifying particulars) which were presented with the declaration for the said procedure or with the declaration for export from the customs territory of the Community or the customs declaration made for the goods in the third country of destination, as the case may be;
- (b) The evidence needed to enable the decision-making customs authority to satisfy itself that the goods in respect of which repayment or remission is requested have actually been destroyed under the supervision of authorities or persons authorized to certify officially such destruction shall consist of the presentation by the applicant of:
- a report or declaration of destruction drawn up by the authorities under whose supervision the goods were destroyed, or a certified copy thereof, or
 - a certificate drawn up by the person authorized to certify destruction, accompanied by evidence of his authority.

These documents shall contain a sufficiently full description of the destroyed goods (trade description, quantities, marks and other identifying particulars) to enable the customs authorities to satisfy themselves, by means of comparison with the particulars given in the declaration for a customs procedure involving the obligation to pay import duties and the accompanying commercial documents (invoices, dispatch details, etc.), that the destroyed goods are those which had been declared for the said procedure.

2. Where the evidence referred to in paragraph 1 is insufficient to allow the decision-making customs authority to take a decision on the case submitted to it in full knowledge of the facts, or where certain evidence is not available, such evidence may be supplemented or replaced by any other documents considered necessary by the said authority.

Article 903

1. For returned goods in respect of which an export duty was levied when they were exported from the customs territory of the Community, entry for free circulation shall give the right to repayment of the amounts levied.
2. Paragraph 1 shall apply only to goods which are in one of the situations referred to in Article 844.

It must be proved to the satisfaction of the customs office where the goods are declared for release for free circulation that the goods are in one of the situations referred to in Article 185 (2) (b) of the Code.

3. Paragraph 1 shall apply even where the returned goods constitute only a proportion of the goods previously exported from the customs territory of the Community.

Article 904

Import duties shall not be repaid or remitted where the only grounds relied on in the application for repayment or remission are, as the case may be:

- (a) re-export from the customs territory of the Community of goods previously entered for a customs procedure involving the obligation to pay import duties, for reasons other than those referred to in

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Article 237 or 238 of the Code or in Article 900 or 901, notably failure to sell;

- (b) destruction, for any reason whatsoever, save in the cases expressly provided for by Community legislation, of goods entered for a customs procedure involving the obligation to pay import duties after their release by the customs authorities;
- (c) presentation, for the purpose of obtaining preferential tariff treatment of goods declared for free circulation, of documents subsequently found to be forged, falsified or not valid for that purpose, even where such documents were presented in good faith.

▼M23*Article 904a*

1. When no communication is required under paragraph 2, each Member State shall hold at the disposal of the Commission the list of the cases in which Article 899(2) was applied.
2. Each Member State shall communicate to the Commission a list of the cases in which it has applied the provisions of Article 899(2) and the amount repaid or remitted in respect of one or more import or export operations but in consequence of a single special situation is more than EUR 50 000, giving a short summary of each case. This communication shall be forwarded during the first and third quarters of each year for all cases in which it was decided to repay or remit duties during the preceding half-year.

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Section 2

Decisions to be taken by the Commission**▼M23***Article 905*

1. Where the application for repayment or remission submitted under Article 239(2) of the Code is supported by evidence which might constitute a special situation resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned, the Member State to which the decision-making customs authority belongs shall transmit the case to the Commission to be settled under the procedure laid down in Articles 906 to 909 where:

- the authority considers that a special situation is the result of the Commission failing in its obligations,
- the circumstances of the case are related to the findings of a Community investigation carried out under Regulation (EC) No 515/97, or under any other Community legislation or any agreement concluded by the Community with countries or groups of countries in which provision is made for carrying out such Community investigations, or
- the amount for which the person concerned may be liable in respect of one or more import or export operations but in consequence of a single special situation is EUR 500 000 or more.

The term 'the person concerned' shall be interpreted in the same way as in Article 899.

2. However, the cases referred to in paragraph 1 shall not be transmitted where:
 - the Commission has already adopted a decision under the procedure provided for in Articles 906 to 909 on a case involving comparable issues of fact and of law,
 - the Commission is already considering a case involving comparable issues of fact and of law.

▼M23

3. The dossier submitted to the Commission shall contain all the information required for full consideration. It shall include detailed information on the behaviour of the operator concerned, and in particular on his professional experience, good faith and diligence. This assessment shall be accompanied by all information that may demonstrate that the operator acted in good faith. The dossier shall also include a statement, signed by the applicant for repayment or remission, certifying that he has read the dossier and either stating that he has nothing to add or listing all the additional information that he considers should be included.

4. As soon as it receives the dossier the Commission shall inform the Member State concerned accordingly.

5. Should it be found that the information supplied by the Member State is not sufficient to enable a decision to be taken on the case concerned in full knowledge of the facts, the Commission may request that additional information be supplied.

6. Where one of the following situations occurs the Commission shall return the dossier to the customs authority and the procedure referred to in Articles 906 to 909 shall be deemed never to have been initiated:

- the dossier shows that there is a disagreement between the customs authority that has transmitted the dossier and the person who signed the statement referred to in paragraph 3 as regards the account of the facts,
- the dossier is obviously incomplete since it contains nothing that would justify its consideration by the Commission,
- under paragraphs 1 and 2, the dossier should not be transmitted,
- the existence of a customs debt has not been established,
- new information relating to the dossier and of a nature to alter substantially its presentation of the facts or legal assessment has been transmitted by the customs authority to the Commission while it is considering the dossier.

Article 906

The Commission shall forward to the Member States a copy of the dossier referred to in Article 905(3) within 15 days of the date on which it received that dossier.

Consideration of the case in question shall be included as soon as possible on the agenda of a meeting of the group of experts provided for in Article 907.

▼M14*Article 906a*

Where, at any time in the procedure provided for in Articles 906 and 907, the Commission intends to take a decision unfavourable towards the applicant for repayment or remission, it shall communicate its objections to him/her in writing, together with all the documents on which it bases those objections. The applicant for repayment or remission shall express his/her point of view in writing within a period of one month from the date on which the objections were sent. If he/she does not give his/her point of view within that period, he/she shall be deemed to have waived the right to express a position.

▼M23*Article 907*

After consulting a group of experts composed of representatives of all Member States, meeting within the framework of the Committee to

▼M23

consider the case in question, the Commission shall decide whether or not the situation which has been considered justifies repayment or remission.

That decision shall be taken within nine months of the date on which the case referred to in Article 905(3) is received by the Commission. However, where the declaration or detailed assessment of the operator's behaviour referred to in Article 905(3) is not included in the dossier, the nine months shall be counted only from the date of receipt of these documents by the Commission. The customs authority and the person applying for repayment or remission shall be notified accordingly.

Where the Commission has found it necessary to ask for additional information from the Member State in order to reach its decision, the nine months shall be extended by a period equivalent to that between the date the Commission sent the request for additional information and the date it received that information. The person applying for repayment or remission shall be notified of the extension.

Where the Commission conducts investigations itself in order to reach its decision, the nine months shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The customs authority and the person applying for repayment or remission shall be notified of the dates on which investigations are opened and closed.

Where the Commission has notified the person applying for repayment or remission of its objections in accordance with Article 906a, the period of nine months shall be extended by one month.

Article 908

1. The Member State concerned shall be notified of the decision referred to in Article 907 as soon as possible and in any event within one month of the expiry of the period specified in that Article.

The Commission shall notify the Member States of the decisions it has adopted in order to help customs authorities to reach decisions on cases involving comparable issues of fact and law.

2. The decision-making authority shall decide whether to grant or refuse the application made to it on the basis of the Commission's decision notified in accordance with paragraph 1.

3. Where it is established by the decision referred to in Article 907 that the circumstances under consideration justify repayment or remission, the Commission may specify the conditions under which the Member States may repay or remit duties in cases involving comparable issues of fact and of law.

▼B*Article 909*

If the Commission fails to take a decision within the time limit set in Article 907, or fails to notify a decision to the Member State in question within the time limit set in Article 908, the decision-making customs authority shall grant the application.

*CHAPTER 4**Administrative assistance between the Customs authorities of the Member States**Article 910*

In the cases referred to in Article 885 (2), the decision-making customs authority shall send the supervising customs office two copies of its

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request made out in writing on a form conforming to the model in Annex 112. The request shall be accompanied by originals or copies of the application for repayment or remission and of all documents necessary to enable the supervising customs office to obtain the information or carry out the checks requested.

Article 911

1. Within two weeks of the date of receipt of the request the supervising customs office shall obtain the information or carry out the checks requested by the decision-making customs authority. It shall enter the results obtained in the portion of the original of the document referred to in Article 910 reserved for that purpose and shall return the said document to the decision-making customs authority together with all the documents forwarded to it.

2. Where it is unable to obtain the information or carry out the checks requested within the two-week period referred to in paragraph 1, the supervising customs office shall acknowledge receipt of the request submitted to it within that period by returning to the decision-making customs authority the copy of the document referred to in Article 910 duly annotated.

Article 912

The implementing customs office shall send the certificate referred to in Article 887 (5) to the decision-making customs authority on a form conforming to the specimen in Annex 113.

▼M18

PART IVa

CONTROLS ON THE USE AND/OR DESTINATION OF GOODS*Article 912a*

1. For purposes of this part:
 - (a) ‘competent authorities’ means: the customs authorities or any other Member State authority responsible for applying this part;
 - (b) ‘office’ means: the customs office or body responsible at local level for applying this part;
 - (c) ‘T5 control copy’ means: a T5 original and copy made out on forms corresponding to the specimen in Annex 63 accompanied where appropriate by either one or more original and copy forms T5 *bis* corresponding to the specimen in Annex 64 or one or more original and copy loading list T5 corresponding to the specimen in Annex 65. The forms shall be printed and completed in accordance with the explanatory note in Annex 66 and, where appropriate, any additional instructions laid down in other Community rules.
2. Where application of Community rules concerning goods imported into, exported from, or moving within the customs territory of the Community is subject to proof of compliance with ►C6 the conditions provided for or prescribed by that measure ◀ for the use and/or destination of the goods, such proof shall be furnished by production of a T5 control copy, completed and used in accordance with the provisions of this part.
3. All goods entered on a given T5 control copy shall be loaded on a single means of transport within the meaning of the second subparagraph of ►M21 Article 349(1) ◀, intended for a single consignee and the same use and/or destination.

▼M18

The competent authorities may allow the form corresponding to the specimen in Annex 65 to be replaced by T5 loading lists made out by an integrated electronic or automatic data-processing system or by descriptive lists drawn up for the purposes of carrying out dispatch/export formalities which include all the particulars provided for in the Annex 65 specimen form, provided such lists are designed and completed in such a way that they can be used without difficulty by the authorities in question and offer all the safeguards considered appropriate by those authorities.

4. In addition to obligations imposed under specific rules, any person who signs a T5 control copy shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

That person shall be liable in the event of the misuse by any person of any T5 control copy which the former has drawn up.

5. By way of derogation from paragraph 2 and unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, each Member State shall have the right to require that the proof of goods having been assigned to the use and/or destination provided for or prescribed shall be furnished in accordance with a national procedure, provided that the goods do not leave its territory before they have been assigned to that use and/or destination.

Article 912b

1. A T5 control copy shall be made out in one original and at least one copy. Each of their forms must bear the original signature of the person concerned and include all the particulars regarding the description of goods and any additional information required by the provisions relating to the Community rules imposing the control.

2. Where the Community rules imposing the control provide for the lodging of a guarantee, it shall be lodged:

- at the agency designated by those rules or, failing that, at either the office which issues the T5 control copy or another office designated for that purpose by the Member State to which that office belongs, and
- in that manner laid down in those rules or, failing that, by the authorities of that Member State.

In that case, one of the following phrases shall be entered in box 106 of the T5 form:

- Garantía constituida por un importe de ... euros
- Sikkerhed på ... EUR
- Sicherheit in Höhe von ... EURO geleistet
- Κατατεθείσα εγγύηση ποσού ... ΕΥΡΩ
- Guarantee of EUR ... lodged
- Garantie d'un montant de ... euros déposée
- Garanzia dell'importo di ... EURO depositata
- Zekerheid voor ... euro
- Entregue garantia num montante de ... EURO
- Annettu ... euron suuruinen vakuus
- Säkerhet ställd till et belopp av ... euro

▼A2

- Celní dluh ve výši ... EUR zajištěn

▼ A2

- Esitatud tagatis EUR ...
- Galvojums par EUR ... iesniegts
- Pateikta garantija ... EUR sumai
- ... EUR vāmbiztosíték letétbe helyezve
- Garanzija fuq l-EUR ... saret
- Złożono zabezpieczenie w wysokości ... EUR
- Položeno zavarovanje v višini ... EUR
- Poskytnuté zabezpečenie vo výške ... EUR

▼ M30

- Обезпечение от ... EUR представено
- Garanție depusă în sumă de ... EUR.

▼ M18

3. Where the Community rules imposing the control specify a time limit for assigning the goods to a particular use and/or destination, the statement 'Time limit of ... days for completion' in box 104 of the T5 form shall be completed.

4. Where the goods are moving under a customs procedure, the T5 control copy shall be issued by the customs office where the goods are dispatched.

The document for the produce shall bear a reference to the T5 control copy issued. Similarly, box 109 of the T5 form issued shall contain a reference to the document used for the procedure.

5. Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office where the goods are dispatched.

One of the following phrases shall be entered in box 109 of the T5 form:

- Mercancías no incluidas en un régimen aduanero
- Ingen forsendelsesprocedure
- Nicht in einem Zollverfahren befindliche Waren
- Εμπορεύματα εκτός τελωνειακού καθεστώτος
- Goods not covered by a customs procedure
- Marchandises hors régime douanier
- Merci non vincolate ad un regime doganale
- Geen douaneregeling
- Mercadorias não sujeitas a regime aduaneiro
- Tullimenettelyn ulkopuoellella olevat tavarat
- Varorna omfattas inte av något tullförfarande

▼ A2

- Zboží mimo celní režim
- Kaup, millele ei rakendata tolliprotseduuri
- Preces, kurām nav piemērota muitas procedūra
- Prekės, kurioms netaikoma muitinės procedūra
- Vámeljárás alá nem vont áruk
- Oğğetti mhux koperti bi proçedura tad-Dwana
- Towary nieobjęte procedurą celną

▼ A2

- Blago ni vključeno v carinski postopek
- Tovar nie je v colnom režime

▼ M30

- Стоки, които не са под митнически режим
- Mărfuri care nu sunt acoperite de un regim vamal.

▼ M18

6. The T5 control copy shall be endorsed by the office referred to in paragraphs 4 and 5. Such endorsement shall comprise the following, to appear in box A (office of departure) of those documents:

- (a) in the case of the T5 form, the name and stamp of the office, the signature of the competent person, the date of authentication and a registration number which may be pre-printed;
- (b) in the case of the T5bis form or T5 loading list, the registration number appearing on the T5 form. That number shall be inserted either by means of a stamp incorporating the name of the office or by hand; in the latter case it shall be accompanied by the official stamp of the said office.

7. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, ► **M21** Article 357 ◀ shall apply *mutatis mutandis*. The office referred to in paragraphs 4 and 5 shall verify the consignment and shall complete and endorse box D, 'Control by office of departure', on the front of the T5 form.

8. The office referred to in paragraphs 4 and 5 shall keep a copy of each T5 control copy. The originals of these documents shall be returned to the person concerned as soon as all administrative formalities have been carried out, and boxes A (Office of departure), and B (Return to ...) of the T5 form, duly completed.

▼ M21

9. Article 360 shall apply *mutatis mutandis*.

▼ M18*Article 912c*

1. The goods and the originals of the T5 control copies shall be presented at the office of destination.

Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the office of destination may allow the goods to be delivered direct to the consignee on such conditions as it shall lay down to enable it to carry out its control on or after arrival of the goods.

Any person who presents a T5 control copy and the consignment to which it relates to the office of destination may, on request, obtain a receipt made out on a form corresponding to the specimen in Annex 47. The receipt may not replace the T5 control copy.

2. Where the Community rules require a control on the exit of goods from the customs territory of the Community:

- for goods leaving by sea, the office of destination shall be the office responsible for the port where the goods are loaded on the vessel operating a service other than a regular shipping service within the meaning of Article 313a,
- for goods leaving by air, the office of destination shall be the office responsible for the international Community airport, within the meaning of Article 190(b), at which the goods are loaded on an aircraft bound for an airport outside the Community,

▼M21

— for goods leaving by any other modes of transport, the office of destination shall be the office of exit referred to in Article 793(2).

▼M18

3. The office of destination shall carry out controls on the use and/or destination ►C6 provided for or prescribed. ◀ It shall register the particulars of the T5 control copy by keeping a copy of the said document where appropriate, and the result of the controls which have been carried out.

4. The office of destination shall return the original of the T5 control copy to the address shown in box B ('Return to ...') of the T5 form once all the required formalities have been completed and annotations made.

Article 912d

1. Where the issue of the T5 control copy calls for a guarantee under Article 912b(2), the provisions of paragraphs 2 and 3 shall apply:

2. Where quantities of goods have not been assigned to the prescribed use and/or destination, by the expiry of a specified time limit under Article 912b(3) where applicable, the competent authorities shall take the necessary steps to enable the office referred to in Article 912b(2) to recover, where applicable from the guarantee lodged, the proportion corresponding to those quantities.

However, at the request of the person concerned, those authorities may decide to collect, where applicable from the guarantee, an amount obtained by taking the proportion of the guarantee corresponding to the amount of goods not assigned to the specified use and/or destination by the end of the prescribed time limit, and multiplying that by the quotient obtained from dividing the number of days over the time limit required for those quantities to be assigned their use and/or destination by the length, in days, of the timelimit.

This paragraph shall not apply where the person concerned can show that the goods in question have been lost through *force majeure*.

3. If, within six months either of the date on which the T5 control copy was issued or of expiry of the time limit entered in box 104 of the T5 form under 'Time limit of ..., days for completion', as the case may be, that copy, duly endorsed by the office of destination, has not been received by the return office specified in box B of the document, the competent authorities shall take the necessary steps to require the office referred to in Article 912b(2) to recover the guarantee provided for in that Article.

This paragraph shall not apply where the delay in returning the T5 control copy was not attributable to the person concerned.

4. The provisions of paragraphs 2 and 3 shall apply unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods and, in any event, without prejudice to the provisions concerning the customs debt.

Article 912e

1. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the T5 control copy and the consignment which it accompanies may be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may themselves be further divided.

2. The office at which the division takes place shall issue, in accordance with Article 912b, an extract of the T5 control copy for each part of the divided consignment.

▼ M18

Each extract shall contain, *inter alia*, the additional information shown in boxes 100, 104, 105, 106 and 107 of the initial T5 control copy, and shall state the net mass and net quantity of the goods to which that extract applies. One of the following phrases shall be entered in box 106 of the T5 form used for each extract:

- Extracto del ejemplar de control T5 inicial (número de registro, fecha, oficina y país de expedición): ...
- Udskrift af det oprindelige kontrolseksemplar T5 (registreringsnummer, dato, sted og udstedelsesland): ...
- Auszug aus dem ursprünglichen Kontrollexemplar T5 (Registrierennummer, Datum, ausstellende Stelle und Ausstellungsland): ...
- Απόσπασμα του αρχικού αντιτύπου ελέγχου T5 (αριθμός πρωτοκόλλου, ημερομηνία, τελωνείο και χώρα έκδοσης): ...
- Extract of the initial T5 control copy (registration number, date, office and country of issue): ...
- Extrait de l'exemplaire de contrôle T5 initial (numéro d'enregistrement, date, bureau et pays de délivrance): ...
- Estratto dell'esemplare di controllo T5 originale (numero di registrazione, data, ufficio e paese di emissione): ...
- Uittreksel van het oorspronkelijke controle-exemplaar T5 (registratienummer, datum, kantoor en land van afgifte): ...
- Extracto do exemplar de controlo T5 inicial (número de registo, data, estância e país de emissão): ...
- Ote alun perin annetusta T5-valvontakappaleesta (kirjaamisnumero, antamispäivämäärä, -toimipaikka ja -maa): ...
- Utdrag ur ursprungligt kontrollexemplar T5 (registreringsnummer, datum, utfärdande kontor och land): ...

▼ A2

- Výpis z původního kontrolního výtisku T5 (evidenční číslo, datum, úřad a země vystavení): ...
- Väljavöte esialgsest T5 kontrolleksemplarist (registreerimisnumber, kuupäev, väljaandnud asutus ja riik): ...
- Izraksts no sākotnējā T5 kontrolleksemplāra (reģistrācijas numurs, datums, izdevēja iestāde un valsts): ...
- Išrašas iš pirminio T5 kontrolinio egzemplioriaus (registracijos numeris, data, išdavusi įstaiga ir valstybė): ...
- Az eredeti T5 ellenőrző példány kivonata (nyilvánartási szám, kiállítás dátuma, a kiállító ország és hivatal neve): ...
- Estratt tal-kopja ta' kontroll tat-T5 inizjali (numru ta'registrazzjoni, data, ufficcju u pajjiż fejn gie mahruġ id-dokument)
- Wyciąg z wyjściowej karty kontrolnej T5 (numer ewidencyjny, data, urząd i kraj wystawienia): ...
- Izpisek iz prvotnega kontrolnega izvoda T5 (evidenčna številka, datum, urad in država izdaje): ...
- Výpis z pôvodného kontrolného výtlačku T5 (registračné číslo, dátum, vydávajúci úrad a krajina vydania): ...

▼ M30

- Извлечение от первоначално издадения оначалния контролен формуляр T5 (регистрационен номер, дата, митническо учреждение и страна на издаване): ...
- Extras din exemplarul de control T5 inițial (număr de înregistrare, data, biroul și țara emitente):

▼M18

Box B ‘Return to ...’ of the T5 form shall contain the information shown in the corresponding box of the initial T5 form.

One of the following phrases shall be entered in box J ‘Controls on the use and/or destination’ of the initial T5 form:

- ... (número) extractos expedidos — copias adjuntas
- ... (antal) udstedte udskrifter — kopier vedføjet
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei
- ... (αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα
- ... (number) extracts issued — copies attached
- ... (nombre) extraits délivrés — copies ci-jointes
- ... (numero) estratti rilasciati — copie allegate
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd
- ... (número) de extractos emitidos — cópias juntas
- Annettu ... (lukumäärä) otetta — jäljennökset liitteenä
- ... (antal) utdrag utfärdade — kopier bifogas

▼A2

- ... (počet) vystavených výpisů — kopie přiloženy
- väljavõtten ... (arv) — koopiad lisatud
- Izsniegti ... (skaits) izraksti — kopijas pielikumā
- Išduota ... (skaičius) išrašų — kopijos pridedamos
- ... (számú) kivonat kiadva — másolatok csatolva
- ... (numru) estratti mahruġa kopji mehmuża
- ... (ilość) wydanych wyciągów — kopie załączone
- ... (število) izdani izpiski — izvodi priloženi

▼M26

- (počet) vyhotovených výpisov – kópie priložené

▼M30

- ... (брой) издадени извлечения — приложения формуляри
- ... (numărul) de extrase emise — copii anexate.

▼M18

The initial T5 control copy shall be returned without delay to the address shown in box B ‘Return to ...’ of the T5 form, accompanied by copies of the extracts issued.

The office where the division takes place shall keep a copy of the initial T5 control copy and extracts. The originals of the extract T5 control copies shall accompany each part of the divided consignment to the corresponding offices of destination where the provisions referred to in Article 912c shall be applied.

3. In the case of further division pursuant to paragraph 1, paragraph 2 shall be applied *mutatis mutandis*.

Article 912f

1. The T5 control copy may be issued retrospectively on condition that:

- the person concerned is not responsible for the failure to apply for or to issue that document when the goods were dispatched or he can furnish proof that the failure is not due to any deception or obvious negligence on his part,

▼ M18

- the person concerned furnishes proof that the T5 control copy relates to goods in respect of which all the formalities have been completed,
- the person concerned produces the documents required for the issue of the said T5 control copy,
- it is established to the satisfaction of the competent authorities that the retrospective issue of the T5 control copy cannot give rise to the securing of financial benefits which would not be warranted in the light of the procedure used, the customs status of the goods and their use and/or destination.

Where the T5 control copy is issued retrospectively, the T5 form shall contain in red one of the following phrases:

- Expedido *a posteriori*
- Udstedt efterfølgende
- nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retrospectively
- Délivré a posteriori
- Rilasciato a posteriori
- achteraf afgegeven
- Emitido a posteriori
- Annettu jälkikäteen
- Utfärdat i efterhand

▼ A2

- Vystaveno dodatečně
- Vālja antud tagasiulatuvalt
- Izniegts retrospektīvi
- Retrospektyvūsis išdavimas

▼ M26

- Kiadva visszamenőleges hatállyal

▼ A2

- Maħruġ retrospettivament
- Wystawiona retrospektywnie
- Izdano naknadno

▼ M26

- Vyhotovené dodatočne

▼ M30

- Издаден впоследствие
- Eliberat ulteriorEmis a posteriori

▼ M18

and the person concerned shall enter on it the identity of the means of transport by which the goods were dispatched, the date of departure and, if appropriate, the date on which the goods were produced at the office of destination.

2. Duplicates of T5 control copies and extract T5 control copies may be issued by the issuing office at the request of the person concerned in the event of the loss of the originals. The duplicate shall bear the stamp of the office and the signature of the competent official and in red block letters, one of the following words:

- DUPLICADO
- DUPLIKAT

▼M18

- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA
- ΚΑΚΣΟΙΣΚΑΡΡΑΛΕ
- DUPLIKAT

▼A2

- DUPLIKÁT
- DUPLIKAAT
- DUBLIKĀTS
- DUBLIKĀTAS
- MÁSODLAT
- DUPLIKAT
- DUPLIKAT
- DVOJNIK
- DUPLIKÁT

▼M30

- ДУБЛИКАТ
- DUPLICAT.

▼M18

3. T5 control copies issued retrospectively and duplicates may be annotated by the office of destination only where that office establishes that the goods covered by the document in question have been assigned to the use and/or destination provided for or prescribed by the Community rules.

Article 912g

1. The competent authorities of each Member State may, within the scope of their competence, authorise any person who fulfils the conditions laid down in paragraph 4 and who intends to consign goods in respect of which a T5 control copy must be made out (hereinafter referred as ‘the authorised consignor’ not to present at the office of departure either the goods concerned or the T5 control copy covering them.

2. With regard to the T5 control copy used by authorised consignors, the competent authorities may:

- (a) prescribe the use of forms bearing a distinctive mark as a means of identifying the authorised consignors;
- (b) stipulate that box A of the form, ‘Office of departure’:
 - be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
 - be stamped by the authorised consignor with a special approved metal stamp conforming to the specimen in Annex 62, or
 - be pre-printed with the imprint of the special stamp conforming to the specimen in Annex 62 if printed by a printer approved for that purpose. This imprint may also be entered by an integrated electronic or automatic data-processing system;

▼M18

- (c) authorise the authorised consignor not to sign forms stamped with the special approved stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. In this event, the space reserved for the signature of the declarant in box 110 of the forms shall contain one of the following phrases:
- Dispensa de la firma, artículo 912 octavo del Reglamento (CEE) nº 2454/93
 - Underskriftsdispensation, artikel 912g i forordning (EØF) nr. 2454/93
 - Freistellung von der Unterschriftsleistung, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απαλλαγή από την υποχρέωση υπογραφής, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Signature waived — Article 912g of Regulation (EEC) No 2454/93
 - Dispense de signature, article 912 octies du règlement (CEE) nº 2454/93
 - Dispensa dalla firma, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vrijstelling van ondertekening — artikel 912 octies van Verordening (EEG) nr. 2454/93
 - Dispensada a assinatura, artigo 912º — G do Regulamento (CE) n. 2454/93
 - Vapautettu allekirjoituksesta — asetuksen (ETY) N:o 2454/93 912g artikla
 - Befriad från underskrift, artikel 912g i förordning (EEG) nr 2454/93

▼A2

- Podpis se nevyžaduje — článek 912g nařízení (EHS) č. 2454/93
- Allkirjanõudest loobutud — määruse (EMÜ) nr 2454/93 artikkel 912g
- Derīgs bez paraksta — Regulas (EEK) Nr.2454/93 912.g pants
- Leista nepasirašyti — Reglamentas (EEB) Nr. 2454/93, 912g straipsnis
- Aláírás alól mentesítve — a 2454/93/EGK rendelet 912g. cikke
- Firma mhux mehtieġa — Artikolu 912g tar-Regolament (KEE) 2454/93
- Zwolniony ze składania podpisu — art. 912g rozporządzenia (EWG) nr 2454/93
- Opustitev podpisa — člen 912g člen uredbe (EGS) št. 2454/93

▼M26

- Oslobodenie od podpisu – článok 912g nariadenia (EHS) č. 2454/93

▼M30

- Освобожден от подпис — член 912ж на Регламент (ЕИО) № 2454/93
- Dispensă de semnătură — Articolul 912g din Regulamentul (CEE) Nr. 2454/93.

▼M18

3. The authorised consignor shall complete the T5 control copy, entering the required particulars, including:
- in box A ('Office of departure') the date on which the goods were consigned and the number allocated to the declaration, and

▼M18

- in box D ('Control by office of departure') of the T5 form one of the endorsements:
 - Procedimiento simplificado, artículo 912 octavo del Reglamento (CEE) nº 2454/93
 - Forenklet fremgangsmåde, artikel 912g i forordning (EØF) nr. 2454/93
 - Vereinfachtes Verfahren, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απλουστευμένη διαδικασία, άρθρο 912 ζ) του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Simplified procedure — Article 912g of Regulation (EEC) No 2454/93
 - Procédure simplifiée, article 912 octies du règlement (CEE) nº 2454/93
 - Procedura simplificata, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vereenvoudigde procedure, artikel 912 octies van Verordening (EEG) nr. 2454/93
 - Procedimento simplificado, artigo 912º — G do Regulamento (CE) nº 2454/93
 - Yksinkertaistettu menettely — asetuksen (ETY) N:o 2454/93 912g artikla
 - Förenklat förfarande, artikel 912g i förordning (EEG) nr 2454/93

▼A2

- Zjednodušený postup—článek 912g Nařízení (EHS) č. 2454/93
- Lihtsustatud tolliprotseduur — määruse (EMÜ) nr 2454/93 artikkel 912g
- Vienkāršota procedūra — Regulas (EEK) Nr.2454/93 912.g pants
- Supraprastinta procedūra — Reglamentas (EEB) Nr. 2454/93, 912g straipsnis
- Egyszerűsített eljárás — a 2454/93/EGK rendelet 912g. cikke
- Procedura simplificata — Artikolu 912g tar-Regolament (KEE) 2454/93
- Procedura uproszczona — art. 912g rozporządzenia (EWG) nr 2454/93
- Poenostavljen postopek — člen 912g uredbe (EGS) št. 2454/93
- Zjednodušený postup — článok 912g nariadenia (EHS) č. 2454/93

▼M30

- Опростена процедура — член 912ж на Регламент (ЕИО) № 2454/93
- Procedură simplificată — Articolul 912g din Regulamentul (CEE) Nr. 2454/93

▼M18

and, where appropriate, particulars of the period within which the goods must be presented at the office of destination, the identification measures applied and references to the dispatch document.

That copy, duly completed and, where appropriate, signed by the approved consignor, shall be deemed to have been issued by the office indicated by the stamp referred to in paragraph 2(b).

▼M18

After dispatch of the goods, the authorised consignor shall without delay send the office of departure a copy of the T5 control copy, together with any document on the basis of which the T5 control copy was drawn up.

4. The authorisation referred to in paragraph 1 shall be granted only to persons who frequently consign goods, whose records enable the competent authorities to check on their operations and who have not committed serious or repeated offences against the legislation in force.

The authorisation shall specify in particular:

- the office or offices competent to act as offices of departure for consignments,
- the period within which, and the procedure by which, the authorised consignor is to inform the office of departure of the consignment to be sent, in order that the office may carry out any controls, including any required by Community rules, before the departure of the goods,
- the period within which the goods must be presented at the office of destination; this period shall be determined according to the conditions of transport or by Community rules,
- the measures to be taken to identify the goods, which may include the use of special seals approved by the competent authorities and affixed by the authorised consignor,
- the means for providing guarantees where the issue of the T5 control copy is conditional thereon.

5. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

The authorised consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the T5 control copies which he draws up or in the performance of the procedures incumbent on him under the authorisation provided for in paragraph 1.

In the event of the misuse by any person of T5 control copy forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following such misuse, unless he can satisfy the competent authorities by whom he was authorised that he took all the measures required to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

▼B

PART V

FINAL PROVISIONS

Article 913

The following Regulation and Directives shall be repealed:

- Regulation (EEC) No 37/70 of the Commission of 9 January 1970 on determining the origin of essential spare parts for use with any piece of equipment machine, apparatus or vehicle dispatched beforehand ⁽¹⁾,

⁽¹⁾ OJ No L 7, 10.1.1970, p. 6.

▼B

- Regulation (EEC) No 2632/70 of the Commission of 23 December 1970 determining the origin of radio and television receivers ⁽¹⁾,
- Regulation (EEC) No 315/71 of the Commission of 12 February 1971 on determining the origin of basic wines intended for the preparation of vermouth, and the origin of vermouth ⁽²⁾,
- Regulation (EEC) No 861/71 of the Commission of 27 April 1971 on determining the origin of tape recorders ⁽³⁾,
- Regulation (EEC) No 3103/73 of the Commission of 14 November 1973 on certificates of origin and applications for such certificates ⁽⁴⁾,
- Commission Regulation (EEC) No 2945/76 of 26 November 1976 laying down provisions for the implementation of Council Regulation (EEC) No 754/76 on the customs treatment applicable to goods returned to the customs territory of the Community ⁽⁵⁾, as last amended by the Act of Accession of Spain and Portugal,
- Commission Regulation (EEC) No 137/79 of 19 December 1978 on the institution of a special method of administrative cooperation for applying intra-Community treatment to the fishery catches of vessels of Member States ⁽⁶⁾, as last amended by Regulation (EEC) No 3399/91 ⁽⁷⁾,
- Commission Regulation (EEC) No 1494/80 of 11 June 1980 on interpretative notes and generally accepted accounting principles for the purposes of customs value ⁽⁸⁾,
- Commission Regulation (EEC) No 1495/80 of 11 June 1980 implementing certain provisions of Council Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes ⁽⁹⁾, as last amended by Regulation (EEC) No 558/91 ⁽¹⁰⁾,
- Commission Regulation (EEC) No 1496/80 of 11 June 1980 on the declaration of particulars relating to customs value and on documents to be furnished ⁽¹¹⁾, as last amended by Regulation (EEC) No 979/93 ⁽¹²⁾,
- Commission Regulation (EEC) No 1574/80 of 20 June 1980 laying down provisions for the implementation of Articles 16 and 17 of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties ⁽¹³⁾,
- Commission Regulation (EEC) No 3177/80 of 5 December 1980 on the place of introduction to be taken into consideration in applying Article 14 (2) of Council Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes ⁽¹⁴⁾, as last amended by Regulation (EEC) No 2779/90 ⁽¹⁵⁾;
- Commission Regulation (EEC) No 3179/80 of 5 December 1980 on postal charges to be taken into consideration when determining the customs value of goods sent by post ⁽¹⁶⁾, as last amended by Regulation (EEC) No 1264/90 ⁽¹⁷⁾,

⁽¹⁾ OJ No L 279, 24.12.1970, p. 35.

⁽²⁾ OJ No L 36, 13.2.1971, p. 10.

⁽³⁾ OJ No L 95, 28.4.1971, p. 11.

⁽⁴⁾ OJ No L 315, 16.11.1973, p. 34.

⁽⁵⁾ OJ No L 335, 4.12.1976, p. 1.

⁽⁶⁾ OJ No L 20, 27.1.1979, p. 1.

⁽⁷⁾ OJ No L 320, 22.11.1991, p. 19.

⁽⁸⁾ OJ No L 154, 21.6.1980, p. 3.

⁽⁹⁾ OJ No L 154, 21.6.1980, p. 14.

⁽¹⁰⁾ OJ No L 62, 8.3.1991, p. 24.

⁽¹¹⁾ OJ No L 154, 21.6.1980, p. 16.

⁽¹²⁾ OJ No L 101, 27.4.1993, p. 7.

⁽¹³⁾ OJ No L 161, 26.6.1980, p. 3.

⁽¹⁴⁾ OJ No L 335, 12.12.1980, p. 1.

⁽¹⁵⁾ OJ No L 267, 29.9.1990, p. 36.

⁽¹⁶⁾ OJ No L 335, 12.12.1980, p. 62.

⁽¹⁷⁾ OJ No L 124, 15.5.1990, p. 32.

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- Commission Regulation (EEC) No 553/81 of 12 February 1981 on certificates of origin and applications for such certificates ⁽¹⁾,
- Commission Regulation (EEC) No 1577/81 of 12 June 1981 establishing a system of simplified procedures for the determination of the customs value of certain perishable goods ⁽²⁾, as last amended by Regulation (EEC) No 3334/90 ⁽³⁾,
- Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation ⁽⁴⁾, as last amended by Directive 83/371/EEC ⁽⁵⁾,
- Commission Directive 82/347/EEC of 23 April 1982 laying down certain provisions for implementing Council Directive 81/177/EEC on the harmonization of procedures for the export of Community goods ⁽⁶⁾,
- Commission Regulation (EEC) No 3040/83 of 28 October 1983 laying down provisions for the implementation of Articles 2 and 14 of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties ⁽⁷⁾,
- Commission Regulation (EEC) No 3158/83 of 9 November 1983 on the incidence of royalties and licence fees in customs value ⁽⁸⁾,
- Commission Regulation (EEC) No 1751/84 of 13 June 1984 laying down certain provisions for the application of Council Regulation (EEC) No 3599/82 ⁽⁹⁾, as last amended by Regulation (EEC) No 3693/92 ⁽¹⁰⁾,
- Commission Regulation (EEC) 3548/84 of 17 December 1984 laying down certain provisions for the application of Regulation (EEC) No 2763/83 on arrangements permitting goods to be processed under customs control before being put into free circulation ⁽¹¹⁾, as last amended by Regulation (EEC) No 2361/87 ⁽¹²⁾,
- Commission Regulation (EEC) No 1766/85 of 27 June 1985 on the rates of exchange to be used in the determination of customs value ⁽¹³⁾, as last amended by Regulation (EEC) No 593/91 ⁽¹⁴⁾,
- Commission Regulation (EEC) No 3787/86 of 11 December 1986 on the annulment or revocation of authorizations issued under certain customs procedures with economic impact ⁽¹⁵⁾,
- Commission Regulation (EEC) No 3799/86 of 12 December 1986 laying down provisions for the implementation of Council Regulation (EEC) No 1430/79 on the repayment or remission of import or export duties ⁽¹⁶⁾,
- Commission Regulation (EEC) No 2458/87 of 31 July 1987 laying down provisions for the implementation of Council regulation (EEC) No 2473/86 on outward processing relief arrangements and

⁽¹⁾ OJ No L 59, 5.3.1981, p. 1.

⁽²⁾ OJ No L 154, 13.6.1981, p. 26.

⁽³⁾ OJ No L 321, 21.11.1990, p. 6.

⁽⁴⁾ OJ No L 28, 5.2.1982, p. 38.

⁽⁵⁾ OJ No L 204, 28.7.1983, p. 63.

⁽⁶⁾ OJ No L 156, 7.6.1982, p. 1.

⁽⁷⁾ OJ No L 297, 29.10.1983, p. 13.

⁽⁸⁾ OJ No L 309, 10.11.1983, p. 19.

⁽⁹⁾ OJ No L 171, 29.6.1984, p. 1.

⁽¹⁰⁾ OJ No L 374, 22.12.1992, p. 28.

⁽¹¹⁾ OJ No L 331, 19.12.1984, p. 5.

⁽¹²⁾ OJ No L 215, 5.8.1987, p. 9.

⁽¹³⁾ OJ No L 168, 28.6.1985, p. 21.

⁽¹⁴⁾ OJ No L 66, 13.3.1991, p. 14.

⁽¹⁵⁾ OJ No L 350, 12.12.1986, p. 14.

⁽¹⁶⁾ OJ No L 352, 13.12.1986, p. 19.

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the standard exchange system ⁽¹⁾, as last amended by Regulation (EEC) No 3692/92 ⁽²⁾,

- Commission Regulation (EEC) No 4128/87 of 9 December 1987 laying down conditions for the entry of flue-cured Virginia type, light air-cured Burley type (including Burley hybrids), light air-cured Maryland type and fire-cured tobacco, falling within subheadings 2401 10 10 to 2401 10 49 and 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature ⁽³⁾,
- Commission Regulation (EEC) No 4129/87 of 9 December 1987 specifying the conditions for the inclusion of certain live animals of the domestic bovine species and certain meat of the bovine species under the combined nomenclature listed in Annex C to the Agreement between the European Economic Community and Yugoslavia ⁽⁴⁾,
- Commission Regulation (EEC) No 4130/87 of 9 December 1987 laying down conditions for the entry of fresh table grapes of the variety Emperor (*Vitis vinifera cv*) falling within subheading 0806 10 11 of the combined nomenclature ⁽⁵⁾,
- Commission Regulation (EEC) No 4131/87 of 9 December 1987 determining the conditions of entry of port, Madeira, sherry, Setubal muscatel and Tokay (Aszu and Szamorodni) wines falling within subheadings 2204 21 41, 2204 21 51, 2204 29 41, 2204 29 45, 2204 29 51 and 2204 29 55 of the combined nomenclature ⁽⁶⁾, as last amended by Regulation (EEC) No 2490/91 ⁽⁷⁾,
- Commission Regulation (EEC) No 4132/87 of 9 December 1987 determining the conditions for the inclusion of bourbon whiskey under subheadings 2208 30 11 and 2208 30 19 of the combined nomenclature ⁽⁸⁾,
- Commission Regulation (EEC) No 4133/87 of 9 December 1987 determining the conditions for the admission of vodka of combined nomenclature subheadings 2208 90 31 and 2208 90 59, imported into the Community, to the tariff conditions provided for in the agreement between the European Economic Community and the Republic of Finland on mutual trade in wines and spirituous beverages ⁽⁹⁾,
- Commission Regulation (EEC) No 4134/87 of 9 December 1987 determining the conditions of entry of preparations known as cheese fondues to be included under subheading 2106 90 10 of the combined nomenclature ⁽¹⁰⁾,
- Commission Regulation (EEC) No 4135/87 of 9 December 1987 determining the conditions of entry of natural sodium nitrate and natural potassic sodium nitrate falling within subheadings 3102 50 10 and 3105 91 10 respectively of the combined nomenclature ⁽¹¹⁾,
- Commission Regulation (EEC) No 4136/87 of 9 December 1987 determining the conditions of entry of horses intended for slaughter under subheading 0101 19 10 of the combined nomenclature ⁽¹²⁾,

⁽¹⁾ OJ No L 230, 17.8.1987, p. 1.

⁽²⁾ OJ No L 374, 22.12.1992 p. 26.

⁽³⁾ OJ No L 387, 31.12.1987, p. 1.

⁽⁴⁾ OJ No L 387, 31.12.1987, p. 9.

⁽⁵⁾ OJ No L 387, 31.12.1987, p. 16.

⁽⁶⁾ OJ No L 387, 31.12.1987, p. 22.

⁽⁷⁾ OJ No L 231, 20.8.1991, p. 1.

⁽⁸⁾ OJ No L 387, 31.12.1987, p. 36.

⁽⁹⁾ OJ No L 387, 31.12.1987, p. 42.

⁽¹⁰⁾ OJ No L 387, 31.12.1987, p. 48.

⁽¹¹⁾ OJ No L 387, 31.12.1987, p. 54.

⁽¹²⁾ OJ No L 387, 31.12.1987, p. 60.

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- Commission Regulation (EEC) No 4137/87 of 9 December 1987 determining the conditions of entry of goods under subheadings 0408 11 90, 0408 91 90, 0408 99 90, 1106 20 10, 2501 00 51, 3502 10 10 and 3502 90 10 of the combined nomenclature ⁽¹⁾,
- Commission Regulation (EEC) No 4138/87 of 9 December 1987 determining the conditions under which certain potatoes, sweet corn, cereals, oil seeds and oleaginous (SIC! oleaginous) fruit, for sowing, are eligible on import for a favourable tariff arrangement by reason of their end-use ⁽²⁾,
- Commission Regulation (EEC) No 4139/87 of 9 December 1987 determining the conditions under which certain petroleum products are eligible on import for a favourable tariff arrangement by reason of their end-use ⁽³⁾,
- Commission Regulation (EEC) No 4140/87 of 9 December 1987 determining the conditions of entry of bolting cloth, not made up, under subheading 5911 20 00 of the combined nomenclature ⁽⁴⁾,
- Commission Regulation (EEC) No 4141/87 of 9 December 1987 determining the conditions under which goods for certain categories of aircraft and ships are eligible on import for a favourable tariff arrangement by reason of their end-use ⁽⁵⁾, as last amended by Regulation (EEC) No 1418/81 ⁽⁶⁾,
- Commission Regulation (EEC) No 4142/87 of 9 December 1987 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use ⁽⁷⁾, as last amended by Regulation (EEC) No 3803/92 ⁽⁸⁾,
- Commission Regulation (EEC) No 693/88 of 4 March 1988 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries ⁽⁹⁾, as last amended by Regulation (EEC) No 3660/92 ⁽¹⁰⁾,
- Commission Regulation (EEC) No 809/88 of 14 March 1988 on the definition of the concept of 'originating products' and methods of administrative cooperation applicable to imports into the Community of products originating in the Occupied Territories ⁽¹¹⁾, as last amended by Regulation (EEC) No 2774/88 ⁽¹²⁾,
- Commission Regulation (EEC) No 4027/88 of 21 December 1988 laying down provisions for the temporary importation of containers ⁽¹³⁾, as last amended by Regulation (EEC) No 3348/89 ⁽¹⁴⁾,
- Commission Regulation (EEC) No 288/89 of 3 February 1989 on determining the origin of integrated circuits ⁽¹⁵⁾,
- Commission Regulation (EEC) No 597/89 of 8 March 1989 laying down provisions for the implementation of Council Regulation (EEC) No 2144/87 on customs debt ⁽¹⁶⁾,

⁽¹⁾ OJ No L 387, 31.12.1987, p. 63.

⁽²⁾ OJ No L 387, 31.12.1987, p. 67.

⁽³⁾ OJ No L 387, 31.12.1987, p. 70.

⁽⁴⁾ OJ No L 387, 31.12.1987, p. 74.

⁽⁵⁾ OJ No L 387, 31.12.1987, p. 76.

⁽⁶⁾ OJ No L 135, 30.5.1991, p. 28.

⁽⁷⁾ OJ No L 387, 31.12.1987, p. 82.

⁽⁸⁾ OJ No L 384, 30.12.1992 p. 15.

⁽⁹⁾ OJ No L 77, 22.3.1988, p. 77.

⁽¹⁰⁾ OJ No L 370, 19.12.1992, p. 11.

⁽¹¹⁾ OJ No L 86, 30.3.1988, p. 1.

⁽¹²⁾ OJ No L 249, 8.9.1988, p. 5.

⁽¹³⁾ OJ No L 355, 23.12.1988, p. 22.

⁽¹⁴⁾ OJ No L 323, 8.11.1989, p. 17.

⁽¹⁵⁾ OJ No L 33, 4.2.1989, p. 23.

⁽¹⁶⁾ OJ No L 65, 9.3.1989, p. 11.

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- Commission Regulation (EEC) No 2071/89 of 11 July 1989 on determining the origin of photocopying apparatus, incorporating an optical system or of the contract type ⁽¹⁾,
- Commission Regulation (EEC) No 3850/89 of 15 December 1989 laying down provisions for the implementation of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods in respect of certain agricultural products subject to special import arrangements ⁽²⁾,
- Commission Regulation (EEC) No 2561/90 of 30 July 1990 laying down provisions for the implementation of Council Regulation (EEC) No 2503/88 on customs warehouses ⁽³⁾, as last amended by Commission Regulation (EEC) No 3001/92 ⁽⁴⁾,
- Commission Regulation (EEC) No 2562/90 of 30 July 1990 laying down provisions for the implementation of Council Regulation (EEC) No 2504/88 on free zones and free warehouses ⁽⁵⁾, as last amended by Commission Regulation (EEC) No 2485/91 ⁽⁶⁾,
- Commission Regulation (EEC) No 2883/90 of 5 October 1990 on determining the origin or grape juice ⁽⁷⁾,
- Commission Regulation (EEC) No 2884/90 of 5 October 1990 on determining the origin of certain goods produced from eggs ⁽⁸⁾,
- Commission Regulation (EEC) No 3561/90 of 11 December 1990 on determining the origin of certain ceramic products ⁽⁹⁾,
- Commission Regulation (EEC) No 3620/90 of 14 December 1990 on determining the origin of the meat and offals, fresh, chilled or frozen, of certain domestic animals ⁽¹⁰⁾,
- Commission Regulation (EEC) No 3672/90 of 18 December 1990 on determining the origin of ball, roller or needle roller bearings ⁽¹¹⁾,
- Commission Regulation (EEC) No 3716/90 of 19 December 1990 laying down provisions for the implementation of Council Regulation (EEC) No 4046/89 on the security to be given to ensure payment of a customs debt ⁽¹²⁾,
- Commission Regulation (EEC) No 3796/90 of 21 December 1990 laying down provisions for the implementation of Council Regulation (EEC) No 1714/90 on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature ⁽¹³⁾, as last amended by Regulation (EEC) No 2674/92 ⁽¹⁴⁾,
- Commission Regulation (EEC) No 1364/91 of 24 May 1991 determining the origin of textiles and textile articles falling within Section XI of the Combined Nomenclature ⁽¹⁵⁾,
- Commission Regulation (EEC) No 1365/91 of 24 May 1991 on determining the origin of cotton linters, impregnated felt and

⁽¹⁾ OJ No L 196, 12.7.1989, p. 24.

⁽²⁾ OJ No L 374, 22.12.1989, p. 8.

⁽³⁾ OJ No L 246, 10.9.1990, p. 1.

⁽⁴⁾ OJ No L 301, 17.10.1992, p. 16.

⁽⁵⁾ OJ No L 246, 10.9.1990, p. 33.

⁽⁶⁾ OJ No L 228, 17.8.1991, p. 34.

⁽⁷⁾ OJ No L 276, 6.10.1990, p. 13.

⁽⁸⁾ OJ No L 276, 6.10.1990, p. 14.

⁽⁹⁾ OJ No L 347, 12.12.1990, p. 10.

⁽¹⁰⁾ OJ No L 351, 15.12.1990, p. 25.

⁽¹¹⁾ OJ No L 356, 19.12.1990, p. 30.

⁽¹²⁾ OJ No L 358, 21.12.1990, p. 48.

⁽¹³⁾ OJ No L 365, 28.12.1990, p. 17.

⁽¹⁴⁾ OJ No L 271, 16.9.1992, p. 5.

⁽¹⁵⁾ OJ No L 130, 25.5.1991, p. 18.

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nonwovens, articles of apparel of leather, footwear and watch straps of textiles ⁽¹⁾,

- Commission Regulation (EEC) No 1593/91 of 12 June 1991 providing for the implementation of Council Regulation (EEC) No 719/91 on the use in the Community of TIR carnets and ATA carnets as transit documents ⁽²⁾,
- Commission Regulation (EEC) No 1656/91 of 13 June 1991 laying down special provisions applicable to certain types of inward processing operations or processing under customs control ⁽³⁾,
- Commission Regulation (EEC) No 2164/91 of 23 July 1991 laying down provisions for the implementation of Article 5 (2) of Council Regulation (EEC) No 1697/79 on the post-clearance recovery of import duties or export duties which have not been required of the person liable for payment on goods entered for a customs procedure involving the obligation to pay such duties ⁽⁴⁾,
- Commission Regulation (EEC) No 2228/91 of 26 June 1991 laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements ⁽⁵⁾, as last amended by Regulation (EEC) No 3709/92 ⁽⁶⁾,
- Commission Regulation (EEC) No 2249/91 of 25 July 1991 laying down provisions for the implementation of Council Regulation (EEC) No 1855/89 for the temporary importation of means of transport ⁽⁷⁾,
- Commission Regulation (EEC) No 2365/91 of 31 July 1991 laying down the conditions for use of the ATA carnet for the temporary importation of goods into the customs territory of the Community or their temporary exportation from that territory ⁽⁸⁾,
- Commission Regulation (EEC) No 3717/91 of 18 December 1991 drawing up the list of goods which may benefit from the arrangements permitting goods to be processed under customs control before being put into free circulation ⁽⁹⁾, as last amended by Regulation (EEC) No 209/93 ⁽¹⁰⁾,
- Commission Regulation (EEC) No 343/92 of 22 January 1992 on the definition of the concept of originating products and methods of administrative cooperation applicable to imports into the Community of products originating in the Republics of Croatia and Slovenia and the Yugoslav Republics of Bosnia-Herzegovina and Macedonia ⁽¹¹⁾, as last amended by Regulation (EEC) No 3660/92 ⁽¹²⁾,
- Commission Regulation (EEC) No 1214/92 of 12 April 1992 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure ⁽¹³⁾, as last amended by Regulation (EEC) No 3712/92 ⁽¹⁴⁾,
- Commission Regulation (EEC) No 1823/92 of 3 July 1992 laying down detailed rules for the application of Council Regulation (EEC) No 3925/91 concerning the elimination of controls and formalities applicable to the cabin and hold baggage of persons taking an intra-

⁽¹⁾ OJ No L 130, 25.5.1991, p. 28.

⁽²⁾ OJ No L 148, 13.6.1991, p. 11.

⁽³⁾ OJ No L 151, 15.6.1991, p. 39.

⁽⁴⁾ OJ No L 201, 24.7.1991, p. 16.

⁽⁵⁾ OJ No L 210, 31.7.1991, p. 1.

⁽⁶⁾ OJ No L 378, 23.12.1992, p. 6.

⁽⁷⁾ OJ No L 204, 27.7.1991, p. 31.

⁽⁸⁾ OJ No L 216, 3.8.1991, p. 24.

⁽⁹⁾ OJ No L 351, 20.12.1991, p. 23.

⁽¹⁰⁾ OJ No L 25, 2.2.1993, p. 18.

⁽¹¹⁾ OJ No L 38, 14.2.1992, p. 1.

⁽¹²⁾ OJ No L 370, 19.12.1992, p. 11.

⁽¹³⁾ OJ No L 132, 16.5.1992, p. 1.

⁽¹⁴⁾ OJ No L 378, 23.12.1992, p. 15.

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Community flight and the baggage of persons taking an intra-Community sea crossing ⁽¹⁾,

- Commission Regulation (EEC) No 2453/92 of 31 July 1992 implementing Council Regulation (EEC) No 717/91 concerning the Single Administrative Document ⁽²⁾, as last amended by Regulation (EEC) No 607/93 ⁽³⁾,
- Commission Regulation (EEC) No 2674/92 of 15 September 1992 supplementing the implementing provisions of Council Regulation (EEC) No 1715/90 on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature ⁽⁴⁾,
- Commission Regulation (EEC) No 2713/92 of 17 September 1992 on the movement of goods between certain parts of the customs territory of the Community ⁽⁵⁾,
- Commission Regulation (EEC) No 3269/92 of 10 November 1992 laying down certain implementing provisions of Articles 161, 182 and 183 of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, relating to the export and re-export procedure and to goods leaving the customs territory of the Community ⁽⁶⁾,
- Commission Regulation (EEC) No 3566/92 of 8 December 1992 on the documents to be used for the purpose of implementing Community measures entailing verification of the use and/or destination of goods ⁽⁷⁾,
- Commission Regulation (EEC) No 3689/92 of 21 December 1992 laying down detailed rules for the application of Council Regulation (EEC) No 719/91 on the use in the Community of TIR carnets and ATA carnets as transit documents and of Council Regulation (EEC) No 3599/82 on temporary importation arrangements ⁽⁸⁾,
- Commission Regulation (EEC) No 3691/92 of 21 December 1992 laying down provisions for the implementation of Council Regulation (EEC) No 719/91 on the use in the Community of TIR carnets and ATA carnets as transit documents and Council Regulation (EEC) No 3599/82 on temporary importation arrangements ⁽⁹⁾,
- Commission Regulation (EEC) No 3710/92 of 21 December 1992 establishing the procedures for transfers of goods or products covered by inward processing arrangements (suspension system) ⁽¹⁰⁾,
- Commission Regulation (EEC) No 3903/92 of 21 December 1992 on air transport costs ⁽¹¹⁾.

Article 914

References to the provisions repealed shall be understood as referring to this Regulation.

⁽¹⁾ OJ No L 185, 4.7.1992, p. 8.

⁽²⁾ OJ No L 249, 28.8.1992, p. 1.

⁽³⁾ OJ No L 65, 17.3.1993, p. 5.

⁽⁴⁾ OJ No L 271, 16.9.1992, p. 1.

⁽⁵⁾ OJ No L 275, 18.9.1992, p. 11.

⁽⁶⁾ OJ No L 326, 12.11.1992, p. 11.

⁽⁷⁾ OJ No L 362, 11.12.1992, p. 11.

⁽⁸⁾ OJ No L 374, 22.12.1992, p. 14.

⁽⁹⁾ OJ No L 374, 22.12.1992, p. 25.

⁽¹⁰⁾ OJ No L 378, 23.12.1992, p. 9.

⁽¹¹⁾ OJ No L 393, 31.12.1992, p. 1.