

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

**GENERAL IMPLEMENTING PROVISIONS**

TITLE VII

**CUSTOMS DECLARATIONS — NORMAL PROCEDURE**

*CHAPTER 1*

*Customs declarations in writing*

Section 1

**General provisions**

*Article 198*

1 Where a customs declaration covers two or more articles, the particulars relating to each article shall be regarded as constituting a separate declaration.

2 Component parts of industrial plant coming under a single CN Code shall be regarded as constituting a single item of goods.

*Article 199*

Without prejudice to the possible application of penal provisions, the lodging with a customs office of a declaration signed by the declarant or his representative shall render him responsible under the provisions in force for:

- the accuracy of the information given in the declaration,
  - the authenticity of the documents attached,
- and
- compliance with all the obligations relating to the entry of the goods in question under the procedure concerned.

*Article 200*

Documents accompanying a declaration shall be kept by the customs authorities unless the said authorities provide otherwise or unless the declarant requires them for other operations. In the latter case the customs authorities shall take the necessary steps to ensure that the documents in question cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.

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### *Article 201*

1 The declaration shall be lodged with the customs office where the goods were presented. It may be lodged as soon as such presentation has taken place.

2 The customs authorities may authorize the declaration to be lodged before the declarant is in a position to present the goods. In this case, the customs authorities may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented within this time limit, the declaration shall be considered not to have been lodged.

3 Where a declaration has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authorities, it may be accepted only after the goods in question have been presented to customs.

### *Article 202*

1 The declaration shall be lodged with the competent customs office during the days and hours appointed for opening.

However, the customs authorities may, at the request of the declarant and at his expense, authorize the declaration to be lodged outside the appointed days and hours.

2 Any declaration lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the customs authorities and the person concerned shall be considered to have been lodged in the said office.

### *Article 203*

The date of acceptance of the declaration shall be noted thereon.

### *Article 204*

The customs authorities may allow or require the corrections referred to in Article 65 of the Code to be made by the lodging of a new declaration intended to replace the original declaration. In that event, the relevant date for determination of any duties payable and for the application of any other provisions governing the customs procedure in question shall be the date of the acceptance of the original declaration.

## Section 2

### **Forms to be used**

#### *Article 205*

1 The official model for written declarations to customs by the normal procedure, for the purposes of placing goods under a customs procedure or re-exporting them in accordance with Article 182 (3) of the Code, shall be the Single Administrative Document.

2 Other forms may be used for this purpose where the provisions of the customs procedure in question permit.

3 The provisions of paragraphs 1 and 2 shall not preclude:  
— waiver of the written declaration prescribed in Articles 225 to 236 for release for free circulation, export or temporary importation,

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- waiver by the Member States of the form referred to in paragraph 1 where the special provisions laid down in Articles 237 and 238 with regard to consignments by letter or parcel-post apply,
  - use of special forms to facilitate the declaration in specific cases, where the customs authorities so permit,
  - waiver by the Member States of the form referred to in paragraph 1 in the case of existing or future agreements or arrangements concluded between the administrations of two or more Member States with a view to greater simplification of formalities in all or part of the trade between those Member States,
  - use by the persons concerned of loading lists for the completion of Community transit formalities in the case of consignments composed of more than one kind of goods,
  - printing of export, transit or import declarations and documents certifying the Community status of goods not being moved under internal Community transit procedure by means of official or private-sector data-processing systems, if necessary on plain paper, on conditions laid down by the Member States,
  - provision by the Member States to the effect that where a computerized declaration-processing system is used, the declaration, within the meaning of paragraph 1, may take the form of the Single Administrative Document printed out by that system.
- 4 When formalities are completed using public or private computers which also print out the declarations, the customs authorities may provide that:
- the handwritten signature may be replaced by another identification technique which may be based on the use of codes and having the same legal consequences as a handwritten signature. This facility shall only be granted if the technical and administrative conditions laid down by the competent authorities are complied with,
  - the declarations thus produced may be directly authenticated by those systems, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.
- 5 Where in Community legislation, reference is made to an export, re-export or import declaration or a declaration placing goods under another customs procedure, Member States may not require any administrative documents other than those which are:
- expressly created by Community acts or provided for by such acts,
  - required under the terms of international conventions compatible with the Treaty,
  - required from operators to enable them to qualify, at their request, for an advantage or specific facility,
  - required, with due regard for the provisions of the Treaty, for the implementation of specific regulations which cannot be implemented solely by the use of the document referred to in paragraph 1.

#### *Article 206*

The Single Administrative Document form shall, where necessary, also be used during the transitional period laid down in the Act of Accession of Spain and Portugal in connection with trade between the Community as constituted on 31 December 1985 and Spain or Portugal and between those two last-mentioned Member States in goods still liable to certain customs duties and charges having equivalent effect or which remain subject to other measures laid down by the Act of Accession.

For the purposes of the first paragraph, copy 2 or where applicable copy 7 of the forms used for trade with Spain and Portugal or trade between those Member States shall be destroyed.

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It shall also be used in trade in Community goods between parts of the customs territory of the Community to which the provisions of Council Directive 77/388/EEC<sup>(1)</sup> apply and parts of that territory where those provisions do not apply, or in trade between parts of that territory where those provisions do not apply.

#### *Article 207*

Without prejudice to Article 205 (3), the customs administrations of the Member States may in general, for the purpose of completing export or import formalities, dispense with the production of one or more copies of the Single Administrative Document intended for use by the authorities of that Member State, provided that the information in question is available on other media.

#### *Article 208*

1 The Single Administrative Document shall be presented in subsets containing the number of copies required for the completion of formalities relating to the customs procedure under which the goods are to be placed.

2 Where the Community transit procedure or the common transit procedure is preceded or followed by another customs procedure, a subset containing the number of copies required for the completion of formalities relating to the transit procedure and the preceding or following procedure may be presented.

3 The subsets referred to in paragraphs 1 and 2 shall be taken from:

- either the full set of eight copies, in accordance with the specimen contained in Annex 31,
- or, particularly in the event of production by means of a computerized system for processing declarations, two successive sets of four copies, in accordance with the specimen contained in Annex 32.

4 Without prejudice to Articles 205 (3), 222 to 224 or 254 to 289, the declaration forms may be supplemented, where appropriate, by one or more continuation forms presented in subsets containing the declaration copies needed to complete the formalities relating to the customs procedure under which the goods are to be placed. Those copies needed in order to complete the formalities relating to preceding or subsequent customs procedures may be attached where appropriate.

The continuation subsets shall be taken from:

- either a set of eight copies, in accordance with the specimen contained in Annex 33,
- or two sets of four copies, in accordance with the specimen contained in Annex 34.

The continuation forms shall be an integral part of the Single Administrative Document to which they relate.

5 By way of derogation from paragraph 4, the customs authorities may provide that continuation forms shall not be used where a computerized system is used to produce such declarations.

#### *Article 209*

1 Where Article 208 (2) is applied, each party involved shall be liable only as regards the particulars relating to the procedure for which he applied as declarant, principal or as the representative of one of these.

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2 For the purposes of paragraph 1, where the declarant uses a Single Administrative Document issued during the preceding customs procedure, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing particulars for the boxes for which he is responsible and their applicability to the goods in question and the procedure applied for, and to supplement them as necessary.

In the cases referred to in the first subparagraph, the declarant shall immediately inform the customs office where the declaration is lodged of any discrepancy found between the goods in question and the existing particulars. In this case the declarant shall then draw up his declaration on fresh copies of the Single Administrative Document.

#### *Article 210*

Where the Single Administrative Document is used to cover several successive customs procedures, the customs authorities shall satisfy themselves that the particulars given in the declarations relating to the various procedures in question all agree.

#### *Article 211*

The declaration must be drawn up in one of the official languages of the Community which is acceptable to the customs authorities of the Member State where the formalities are carried out.

If necessary, the customs authorities of the Member State of destination may require from the declarant or his representative in that Member State a translation of the declaration into the official language or one of the official languages of the latter. The translation shall replace the corresponding particulars in the declaration in question.

By way of derogation from the preceding subparagraph, the declaration shall be drawn up in an official language of the Community acceptable to the Member State of destination in all cases where the declaration in the latter Member State is made on copies other than those initially presented to the customs office of the Member State of departure.

#### *Article 212*

1 The Single Administrative Document must be completed in accordance with the explanatory note in Annex 37 and any additional rules laid down in other Community legislation.

2 The customs authorities shall ensure that users have ready access to copies of the explanatory note referred to in paragraph 1.

3 The customs administrations of each Member State may, if necessary, supplement the explanatory note.

#### *Article 213*

The codes to be used in completing the forms referred to in Article 205 (1) are listed in Annex 38.

#### *Article 214*

In cases where the rules require supplementary copies of the form referred to in Article 205 (1), the declarant may use additional sheets or photocopies of the said form for this purpose.

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Such additional sheets or photocopies must be signed by the declarant, presented to the customs authorities and endorsed by the latter under the same conditions as the Single Administrative Document. They shall be accepted by the customs authorities as if they were original documents provided that their quality and legibility are considered satisfactory by the said authorities.

#### *Article 215*

1 The forms referred to in Article 205 (1) shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m<sup>2</sup>. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The paper shall be white for all copies. However, on the copies used for Community transit (1, 4, 5 and 7), boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

2 The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.

- 3 A colour marking of the different copies shall be effected in the following manner:
- a on forms conforming to the specimens shown in Annexes 31 and 33:
    - copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,
    - copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;
  - b on forms conforming to the specimens shown in Annexes 32 and 34, copies 1/6, 2/7, 3/8 and 4/5 shall have at the right hand edge a continuous margin and to the right of this a broken margin coloured respectively red, green, yellow and blue.

The width of these margins shall be approximately 3 mm. The broken margin shall comprise a series of squares with a side measurement of 3 mm each one separated by 3 mm.

4 The copies on which the particulars contained in the forms shown in Annexes 31 and 33 must appear by a self-copying process are shown in Annex 35.

The copies on which the particulars contained in the forms shown in Annexes 32 and 34 must appear by a self-copying process are shown in Annex 36.

5 The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.

6 The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.

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### Section 3

#### **Particulars required according to the customs procedure concerned**

##### *Article 216*

1 The maximum list of boxes to be used for declarations of entry for a particular customs procedure using the Single Administrative Document is contained in Annex 37.

2 Annex 37 also contains the minimum list of boxes to be used of declarations of entry for a particular customs procedure.

##### *Article 217*

The particulars required when one of the forms referred to in Article 205 (2) is used depend on the form in question. They shall be supplemented where appropriate by the provisions relating to the customs procedure in question.

### Section 4

#### **Documents to accompany the customs declaration**

##### *Article 218*

1 The following documents shall accompany the customs declaration for release for free circulation:

- a the invoice on the basis of which the customs value of the goods is declared, as required under Article 181;
- b where it is required under Article 178, the declaration of particulars for the assessment of the customs value of the goods declared, drawn up in accordance with the conditions laid down in the said Article;
- c the documents required for the application of preferential tariff arrangements or other measures derogating from the legal rules applicable to the goods declared;
- d all other documents required for the application of the provisions governing the release for free circulation of the goods declared.

2 The customs authorities may require transport documents or documents relating to the previous customs procedure, as appropriate, to be produced when the declaration is lodged.

Where a single item is presented in two or more packages, they may also require the production of a packing list or equivalent document indicating the contents of each package.

3 However, where goods qualify for duties under Article 81 of the Code, the documents referred to in paragraph 1 (b) and (c) need not be required.

In addition, where goods qualify for relief from import duty, the documents referred to in paragraph 1 (a), (b) and (c) need not be required unless the customs authorities consider it necessary for the purposes of applying the provisions governing the release of the goods in question for free circulation.

##### *Article 219*

1 The transit declaration shall be accompanied by the transport document. The office of departure may dispense with the presentation of this document at the time of completion of the

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formalities. However, the transport document shall be presented at the request of the customs office or any other competent authority in the course of transport.

2 Without prejudice to any applicable simplification measures, the customs document of export/dispatch or re-exportation of the goods from the customs territory of the Community or any document of equivalent effect shall be presented to the office of departure with the transit declaration to which it relates.

3 The customs authorities may, where appropriate, require production of the document relating to the preceding customs procedure.

#### *Article 220*

1 The documents to accompany the declaration of entry for a customs procedure with economic impact, except for the outward processing procedure, shall be as follows:

- a the documents laid down in Article 218, except in cases of entry for the customs warehousing procedure in a warehouse other than type D;
- b the authorization for the customs procedure in question or a copy of the application for authorization where the second subparagraph of Article 556 (1) applies, except in cases of entry for the customs warehousing procedure or where Articles 568 (3), 656 (3) or 695 (3) apply.

2 The documents to accompany the declaration of entry for the outward processing procedure shall be as follows:

- a the documents laid down in Article 221;
- b the authorization for the procedure or a copy of the application for authorization where the second subparagraph of Article 751 (1) applies, except where Article 760 (2) applies.

3 Article 218 (2) shall apply to declarations of entry for any customs procedure with economic impact.

4 The customs authorities may allow the documents referred to in paragraphs 1 (b) and 2 (b) to be kept at their disposal instead of accompanying the declaration.

#### *Article 221*

1 The export or re-export declaration shall be accompanied by all documents necessary for the correct application of export duties and of the provisions governing the export of the goods in question.

2 Article 218 (2) shall apply to export or re-export declarations.



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(1) OJ No L 145, 13. 6. 1977, p. 1.

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