

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE V

OTHER CUSTOMS-APPROVED TREATMENTS OR USES

[^{F1}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.

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to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 1.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

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.

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.

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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.

[^{X1}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.

Editorial Information

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Article 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.

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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.

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.

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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.]

Textual Amendments

- F1** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

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