

COMMISSION REGULATION (EEC) No 2485/91

of 29 July 1991

amending Regulation (EEC) No 2561/90 laying down provisions for the implementation of Council Regulation (EEC) No 2503/88 on customs warehouses and Regulation (EEC) No 2562/90 laying down provisions for the implementation of Council Regulation (EEC) No 2504/88 on free zones and free warehouses

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2503/88 of 25 July 1988 on customs warehouses⁽¹⁾, and in particular Article 28 thereof,

Having regard to Council Regulation (EEC) No 2504/88 of 25 July 1988 on free zones and free warehouses⁽²⁾, and in particular Article 19 thereof,

Whereas Commission Regulation (EEC) No 2561/90⁽³⁾ lays down provisions for the implementation of Regulation (EEC) No 2503/88;

Whereas Commission Regulation (EEC) No 2562/90⁽⁴⁾ lays down provisions for the implementation of Regulation (EEC) No 2504/88;

Whereas steps should be taken to ensure that goods having undergone the usual forms of handling leading to lower taxation remain subject to the charges which would apply to these goods if they had not undergone the said handling; whereas when these goods are placed under a customs procedure, other than release for free circulation or export, or in temporary storage, the entry for this customs treatment must contain a reference which enables the goods to be identified as being subject to different taxation;

Whereas an administrative cooperation procedure must be established in order to ensure correct taxation of the goods entered for release for free circulation or for another customs procedure which could release in the creation of a customs debt, after having been placed under a customs procedure or in temporary storage;

Whereas the United Nations Economic Commission for Europe has established a standard format for trade documents;

Whereas the Commission of the European Communities has undertaken to see that its own trade, administrative or other forms comply with the standard format;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Customs Warehouses and Free Zones,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2561/90 is hereby modified as follows:

1. the following paragraphs are 4, 5 and 6 added to Article 34:

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

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

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

The customs authority with which the entry for free circulation or for another customs procedure which could result in the creation of a customs debt is lodged shall use information sheet INF-8, which it shall stamp, to ask the central office for the warehouse where the usual forms of handling were carried out, to indicate the nature, customs value and quantity of the declared goods, which would be taken into consideration if the goods concerned had not undergone the said handling.

⁽¹⁾ OJ No L 225, 15. 8. 1988, p. 1.

⁽²⁾ OJ No L 225, 15. 8. 1988, p. 8.

⁽³⁾ OJ No L 246, 10. 9. 1990, p. 1.

⁽⁴⁾ OJ No L 246, 10. 9. 1990, p. 33.

The original of form INF-8 shall be sent to the central office for the warehouse; the copy shall be retained by the customs authority which endorsed box 14 of the form. The central office for the warehouse shall provide the information requested in boxes 11, 12 and 13, endorse box 15 and send the original of the form INF-8 back to the customs office referred to in box 4.

6. The declarant may ask for form INF-8 to be issued at the time of removal of the goods from the customs warehouse and entry for a customs procedure other than free circulation or export.

In this case, the central office shall provide the information referred to in the boxes 11, 12 and 13, endorse box 15 and return the original of form INF-8 to the declarant.';

2. the following paragraph 3a is inserted in Article 38 :

'3a. When the goods to be transferred have undergone the usual forms of handling and Article 34 (2) applies, the document referred to in paragraph 1 must include the nature, customs value and quantity of the transferred goods, which would be taken into consideration in the event of the creation of a customs debt if the goods concerned had not undergone the said handling.

When these goods are subsequently declared for a customs-approved treatment other than release for free circulation or export, paragraph 4 and, if necessary, paragraphs 5 and 6 of Article 34 apply.';

3. Annex II is hereby replaced by Annex I to this Regulation;

4. Annex II to this Regulation is hereby added as Annex VIII.

Article 2

Regulation (EEC) No 2562/90 is modified as follows :

1. in Article 19 (3), point (f) is replaced by the following point :

(f) where the entry into a free zone or a free warehouse discharges either inward processing relief, temporary importation or customs warehousing arrangements, or Community transit arrangements (external procedure) which themselves discharged one of these arrangements, the indications referred to in :

- Article 71 of Council Regulation (EEC) No 3677/86 (*),
- Article 17 (2) of Commission Regulation (EEC) No 1751/84 (**),

— Article 34 (4) of Commission Regulation (EEC) No 2561/90 (**);

(*) OJ No L 351, 12. 12. 1986, p. 1.

(**) OJ No L 171, 29. 6. 1984, p. 1.

(***) OJ No L 246, 10. 9. 1990, p. 1.';

2. the following paragraphs 4, 5 and 6 are added to Article 20 :

'4. Where goods placed in a free zone or free warehouse are declared for a customs approved treatment other than release for free circulation or export, or placed in temporary storage, and paragraph 2 applies, box 31 of the declaration entering the goods for the customs-approved treatment in question or the box designed for the description of the goods in the document used for the temporary storage shall contain one of the following indications :

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

5. Where goods to which paragraph 2 applies are released for free circulation or placed under another customs procedure which could the creation of a customs debt, after being placed under another customs procedure, information sheet INF-8 referred to in Annex VIII of Regulation (EEC) No 2561/90 shall be used.

The customs authority with which the entry for free circulation or for another customs procedure which could result in the creation of a customs debt is lodged shall use information sheet INF-8, which it shall stamp, to ask the customs authority competent to supervise the free zone or free warehouse where the usual forms of handling were carried out, to indicate the nature, customs value and quantity of the declared goods, which would be taken into consideration if the goods concerned had not undergone the said handling.

The original of form INF-8 shall be sent to the customs authority competent to supervise the free zone or free warehouse; the copy shall be retained by the customs authority which endorsed box 14 of the form.

The customs authority competent to supervise the free zone or free warehouse shall provide the information requested in boxes 11, 12 and 13, endorse box 15 and send the original of the form INF-8 back to the customs office referred to in box 4.

6. The declarant may ask for form INF-8 to be issued at the time of removal of the goods from the free zone or the free warehouse for placing under a customs procedure other than free circulation or export.

In this case, the customs authority competent to supervise the free zone or the free warehouse shall provide the information referred to in the boxes 11, 12 and 13, endorse box 15 and return the original of form INF-8 to the declarant;

3. Annex II is hereby replaced by Annex III to this Regulation.

Article 3

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1992.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 29 July 1991.

For the Commission
Christiane SCRIVENER
Member of the Commission

ANNEX I

CUSTOMS WAREHOUSE AUTHORIZATION

EUROPEAN COMMUNITY

H O L D E R	1	1. Holder :	No :
		Identification number :	Authorization to operate a customs warehouse or to use the arrangements
		2. Application :	3. Supervising office :
		4. Warehouse or storage facilities :	
		5. Stock records :	6. Date of entry into force :
		7. Procedures applicable on entry : on exit :	8. Deadline for lodging inventory of goods :
			9. Amount of security or method by which it may be calculated :
1	10. Goods which may be admitted :		11. Loss rate : -
12. Other goods :			
13. Usual forms of handling :			
14. Temporary removal. Purpose : Forms of handling :			
15. Other operations permitted :			
16. Application of the procedure referred to in Article 13 (2) in accordance with the rules set out in Annex ; designated office(s) :			
17. Other provisions :			18. Number of Annexes
19. Issuing authority			
Place :		Signature :	Stamp
Date :			
Person to contact :			

Notes

1. Give the holder's name or business name and full address. The identification number consists of the letter indicating the type of warehouse in accordance with Article 2 of Regulation (EEC) No 2561/90 plus a number identifying the individual warehouse.
2. Give the date and reference particulars of the application.
3. Indicate the customs office competent to monitor the customs warehouse.
4. Give the full address of the warehouse or storage facilities used for goods entered for the customs warehousing procedure.
5. Indicate the precise place where the stock records are kept.
7. Referring to the appropriate article of Regulation (EEC) No 2561/90, indicate the procedure to be used and the deadline for lodging the supplementary or recapitulative declaration where required.
9. Where no guarantee is required enter 'n.a.'
10. To be completed for private warehouses only.
11. Indicate for each goods, where necessary, the standard rate of irreparable loss due to the nature of the goods, admitted in accordance with Article 43 of Regulation (EEC) No 2561/90.
12. If necessary indicate the goods (giving their customs status) which may be stored on the premises of the customs warehouses without being entered for the procedure.
13. and 14. Indicate arrangements for advance notification of supervising office, using an annexed sheet if necessary.
15. If necessary give reference particulars of authorizations to carry out inward processing, processing under customs control or processing of prefinanced basic products on the premises of the customs warehouse, or the Annex containing this reference.

ANNEX I

CUSTOMS WAREHOUSE AUTHORIZATION

EUROPEAN COMMUNITY

C U S T O M S A U T H O R I T Y	2	1. Holder :	No :
		Identification number :	Authorization to operate a customs warehouse or to use the arrangements
		2. Application :	3. Supervising office :
		4. Warehouse or storage facilities :	
		5. Stock records :	6. Date of entry into force :
		7. Procedures applicable on entry :	8. Deadline for lodging inventory of goods :
		on exit :	9. Amount of security or method by which it may be calculated :
2	10. Goods which may be admitted :		11. Loss rate :
12. Other goods :			
13. Usual forms of handling :			
14. Temporary removal. Purpose : Forms of handling :			
15. Other operations permitted :			
16. Application of the procedure referred to in Article 13 (2) in accordance with the rules set out in Annex ; designated office(s) :			
17. Other provisions :			18. Number of Annexes
19. Issuing authority			
Place :		Signature :	Stamp
Date :			
Person to contact :			

Notes

1. Give the holder's name or business name and full address. The identification number consists of the letter indicating the type of warehouse in accordance with Article 2 of Regulation (EEC) No 2561/90 plus a number identifying the individual warehouse.
2. Give the date and reference particulars of the application.
3. Indicate the customs office competent to monitor the customs warehouse.
4. Give the full address of the warehouse or storage facilities used for goods entered for the customs warehousing procedure.
5. Indicate the precise place where the stock records are kept.
7. Referring to the appropriate article of Regulation (EEC) No 2561/90, indicate the procedure to be used and the deadline for lodging the supplementary or recapitulative declaration where required.
9. Where no guarantee is required enter 'n.a.'
10. To be completed for private warehouses only.
11. Indicate for each goods, where necessary, the standard rate of irreparable loss due to the nature of the goods, admitted in accordance with Article 43 of Regulation (EEC) No 2561/90.
12. If necessary indicate the goods (giving their customs status) which may be stored on the premises of the customs warehouses without being entered for the procedure.
13. and 14. Indicate arrangements for advance notification of supervising office, using an annexed sheet if necessary.
15. If necessary give reference particulars of authorizations to carry out inward processing, processing under customs control or processing of prefinanced basic products on the premises of the customs warehouse, or the Annex containing this reference.

*ANNEX I (a)***PROVISIONS GOVERNING AUTHORIZATIONS TO OPERATE A CUSTOMS WAREHOUSE OR TO USE THE PROCEDURE**

1. The forms for authorizations to operate a customs warehouse or to use the procedure shall be printed on white paper without mechanical pulp, dressed for writing purposes and weighing between 40 and 65 grams per square metre.
2. The form shall measure 210 mm by 297 mm.
3. The Member States shall be responsible for printing the form. Each form shall bear a serial number distinguishing it from all others. The number shall be preceded by the following letters, identifying the issuing Member State :
 - BE for Belgium,
 - DK for Denmark,
 - DE for Germany,
 - EL for Greece,
 - ES for Spain,
 - FR for France,
 - IE for Ireland,
 - IT for Italy,
 - LU for Luxembourg,
 - NL for Netherlands,
 - PT for Portugal,
 - UK for the United Kingdom.
4. The form shall be printed and the boxes filled in in one of the official languages of the Community designated by the Member State issuing the authorization.

The form must be filled in so that it is legible and indelible, preferably with a typewriter. It shall not contain any erasures or superimposed corrections. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments must be approved by the person who has filled in the sheet and endorsed by the customs authority.

Boxes 1 to 10 of the sheet shall be filled in by the person who declares the goods having undergone usual forms of handling for free circulation or another procedure which could imply the creation of a customs debt or, where the sheet is drawn up at the time of removal of the goods from the customs warehouse or from the free zone or free warehouse, for another customs procedure.

Special notes regarding the boxes below :

1. Give the name or the business name and the complete address.
- 2 and 4. Give the name and the full address of the customs office. Box 4 will not be filled in when the form is drawn up at the time of the removal of the goods from the customs warehouse or from the free zone or free warehouse.
5. Give, where appropriate, the name or the business name and the complete address :
 - of the holder of the authorization to operate a customs warehouse or to use the arrangements, of the customs warehouse where the usual forms of handling were carried out, or
 - of the holder of the approval of the stock accounts in the free zone or the free warehouse, where the usual forms of handling were carried out.
6. Give, where appropriate the identification number of the customs warehouse or the reference to the approval of the stock accounts in a free zone or free warehouse.

The form must be filled in so that it is legible and indelible, preferably with a typewriter. It shall not contain any erasures or superimposed corrections. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments must be approved by the person who has filled in the sheet and endorsed by the customs authority.

Boxes 1 to 10 of the sheet shall be filled in by the person who declares the goods having undergone usual forms of handling for free circulation or another procedure which could imply the creation of a customs debt or, where the sheet is drawn up at the time of removal of the goods from the customs warehouse or from the free zone or free warehouse, for another customs procedure.

Special notes regarding the boxes below :

1. Give the name or the business name and the complete address.
- 2 and 4. Give the name and the full address of the customs office. Box 4 will not be filled in when the form is drawn up at the time of the removal of the goods from the customs warehouse or from the free zone or free warehouse.
5. Give, where appropriate, the name or the business name and the complete address :
 - of the holder of the authorization to operate a customs warehouse or to use the arrangements, of the customs warehouse where the usual forms of handling were carried out,
 - or
 - of the holder of the approval of the stock accounts in the free zone or the free warehouse, where the usual forms of handling were carried out.
6. Give, where appropriate the identification number of the customs warehouse or the reference to the approval of the stock accounts in a free zone or free warehouse.

*ANNEX II (a)***PROVISIONS REGARDING THE INF-8 INFORMATION SHEET**

1. The paper to be used shall be white paper, free of mechanical pulp, dressed for writing purposes and shall weigh between 40 and 65 g/m².
 2. The size of the form shall be 210 mm × 297 mm.
 3. Member States shall be responsible for having the form printed. The form shall bear an individual serial number.
 4. The form shall be printed in one of the official languages of the Community designated by the customs authority of the Member State where the information sheet is issued. The boxes are completed in one of the official languages of the Community designated by the customs authority of the Member State where the sheet is delivered. The competent authority of the Member State which has to provide the information or which has to make use of it may request a translation, in the language, or one of the official languages of that Member State, of the information contained in the form presented to them.
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ANNEX III

CERTIFICATE OF CUSTOMS STATUS

EUROPEAN COMMUNITY

H O L D E R	1 1. Holder (full name and address):	Certificate of the customs status of goods in a free zone or free warehouse No: _____ Date: _____
	2. Issuing customs office (full name and address):	3. The goods described in box 4 are (!): <input type="checkbox"/> Community goods <input type="checkbox"/> non-Community goods
	(!) <i>Note</i> : Delete as appropriate so that no subsequent change is possible.	
1	4. Order number — Marks, identifying numbers, number and kind of packages — Quantity and description of the goods:	
5. Place:		
Date:		Signature:
		Stamp of issuing office

*ANNEX III (a)***PROVISIONS CONCERNING THE CERTIFICATE OF CUSTOMS STATUS OF GOODS ENTERED IN A FREE ZONE OR FREE WAREHOUSE**

1. The form on which the certificate of the customs status of goods entered in a free zone or free warehouse is made out shall be printed on white paper without mechanical pulp, dressed for writing purposes and weighing between 40 and 65 grams per square metre.
2. The form shall measure 210 mm by 297 mm.
3. The Member States shall be responsible for printing the form. Each form shall bear a serial number distinguishing it from all others.
4. The form shall be printed in one of the official languages of the Community designated by the customs authority of the Member State in which the certificate is issued. The boxes shall be filled in in one of the official languages of the Community designated by the customs authority of the Member State in which the certificate is issued.
5. The form must not contain erasures or insertions. Any changes must be made by crossing out the incorrect particulars and adding, where appropriate, the correct particulars. Any such changes must be endorsed by the person making out the certificate and by the customs authority.
6. The articles referred to in the certificate must be listed in single spacing and each article must be preceded by a serial number. A horizontal line must be drawn immediately under the last article. Unused spaces must be crossed through in such a way as to prevent any subsequent addition.
7. The original and one copy of the form duly completed shall be lodged with the customs office when the goods enter the free zone or free warehouse or when the customs declaration is lodged, as appropriate.

The customs office shall endorse the form and keep the copy of the certificate.
8. Where the operator makes out the certificate pursuant to Article 23 (2), box 5 may be :
 - stamped by the customs office and signed by an official of that office in advance, or
 - stamped by the operator with a special metal stamp accepted by the customs authorities.The operator shall keep the copy of the certificate with his stock accounts.