

Council Regulation (EEC) No 2913/92 of 12 October 1992
establishing the Community Customs Code (repealed)

TITLE I

GENERAL PROVISIONS

CHAPTER 1

SCOPE AND BASIC DEFINITIONS

Article 1

Customs rules shall consist of this Code and the provisions adopted at Community level or nationally to implement them. The Code shall apply, without prejudice to special rules laid down in other fields

- to trade between the Community and third countries,
- to goods covered by the Treaty establishing the European Coal and Steel Community, the Treaty establishing the European Economic Community or the Treaty establishing the European Atomic Energy Community.

Article 2

1 Save as otherwise provided, either under international conventions or customary practices of a limited geographic and economic scope or under autonomous Community measures, Community customs rules shall apply uniformly throughout the customs territory of the Community.

2 Certain provisions of customs rules may also apply outside the customs territory of the Community within the framework of either rules governing specific fields or international conventions.

Article 3

^[F1]
_[F2] 1 The customs territory of the Community shall comprise:

- the territory of the Kingdom of Belgium,
- the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland,
- the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),
- the territory of the Hellenic Republic,
- the territory of the Kingdom of Spain, except Ceuta and Melilla,]]
- ^[F3]the territory of the French Republic, except the overseas territories and Saint-Pierre and Miquelon and Mayotte]
- ^[F1]^[F2]the territory of Ireland,
- the territory of the Italian Republic, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio,
- the territory of the Grand Duchy of Luxembourg,

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- the territory of the Kingdom of the Netherlands in Europe,
- the territory of the Republic of Austria,
- the territory of the Portuguese Republic,]]
- [^{F3}the territory of the Republic of Finland,]
- [^{F1}[^{F2}the territory of the Kingdom of Sweden,
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man^{F4},]]]
- [^{F5}the territory of the Czech Republic,
- the territory of the Republic of Estonia,
- the territory of the Republic of Cyprus,
- the territory of the Republic of Latvia,
- the territory of the Republic of Lithuania,
- the territory of the Republic of Hungary,
- the territory of the Republic of Malta,
- the territory of the Republic of Poland,
- the territory of the Republic of Slovenia,
- the territory of the Slovak Republic.]

[^{F32} Although situated outside the territory of the French Republic, the territory of the Principality of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (*Official Journal of the French Republic* of 27 September 1963, p. 8679) shall, by virtue of that Convention, also be considered to be part of the customs territory of the Community.]

3 The customs territory of the Community shall include the territorial waters, the inland maritime waters and the airspace of the Member States, and the territories referred to in paragraph 2, except for the territorial waters, the inland maritime waters and the airspace of those territories which are not part of the customs territory of the Community pursuant to paragraph 1.

Textual Amendments

- F1** Inserted by [Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded \(94/C 241/08\)](#).
- F2** Inserted by [Decision of the Council of the European Union of 1 January 1995 adjusting the instruments concerning the accession of new Member States to the European Union \(95/1/EC, Euratom, ECSC\)](#).
- F3** Inserted by [Regulation \(EC\) No 82/97 of the European Parliament and of the Council of 19 December 1996](#).
- F4** Substituted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).
- F5** Inserted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).

Article 4

For the purposes of this Code, the following definitions shall apply:

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- (1) 'Person' means:
 - a natural person,
 - a legal person,
 - where the possibility is provided for under the rules in force, an association of persons recognized as having the capacity to perform legal acts but lacking the legal status of a legal person.
- (2) 'Persons established in the Community' means:
 - in the case of a natural person, any person who is normally resident there,
 - in the case of a legal person or an association of persons, any person that has in the Community its registered office, central headquarters or a permanent business establishment.
- (3) 'Customs authorities' means the authorities responsible *inter alia* for applying customs rules.
- (4) 'Customs office' means any office at which all or some of the formalities laid down by customs rules may be completed.
- (4a) [^{F6}'Customs office of entry' means the customs office designated by the customs authorities in accordance with the customs rules to which goods brought into the customs territory of the Community must be conveyed without delay and at which they will be subject to appropriate risk-based entry controls.
- (4b) 'Customs office of import' means the customs office designated by the customs authorities in accordance with the customs rules where the formalities for assigning goods brought into the customs territory of the Community to a customs-approved treatment or use, including appropriate risk-based controls, are to be carried out.
- (4c) 'Customs office of export' means the customs office designated by the customs authorities in accordance with the customs rules where the formalities for assigning goods leaving the customs territory of the Community to a customs-approved treatment or use, including appropriate risk-based controls, are to be completed.
- (4d) 'Customs office of exit' means the customs office designated by the customs authorities in accordance with the customs rules to which goods must be presented before they leave the customs territory of the Community and at which they will be subject to customs controls relating to the completion of exit formalities, and appropriate risk-based controls.]
- (5) 'Decision' means any official act by the customs authorities pertaining to customs rules giving a ruling on a particular case, such act having legal effects on one or more specific or identifiable persons; [^{F3}this term covers, *inter alia*, binding information within the meaning of Article 12;]
- (6) 'Customs status' means the status of goods as Community or non-Community goods.
- (7) 'Community goods' means goods:
 - [^{F3}wholly obtained in the customs territory of the Community under the conditions referred to in Article 23 and not incorporating goods imported from countries or territories not forming part of the customs territory of the Community. Goods obtained from goods placed under a suspensive arrangement shall not be deemed to have Community status in cases of special economic importance determined in accordance with the committee procedure,]

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- imported from countries or territories not forming part of the customs territory of the Community which have been released for free circulation,
 - obtained or produced in the customs territory of the Community, either from goods referred to in the second indent alone or from goods referred to in first and second indents.
- (8) ‘Non-Community goods’ means goods other than those referred to in subparagraph 7. Without prejudice to Articles 163 and 164, Community goods shall lose their status as such when they are actually removed from the customs territory of the Community.
- (9) ‘Customs debt’ means the obligation on a person to pay the amount of the import duties (customs debt on importation) or export duties (customs debt on exportation) which apply to specific goods under the Community provisions in force.
- (10) ‘Import duties’ means:
- customs duties and charges having an effect equivalent to customs duties payable on the importation of goods,
 - [^{F7}] import charges introduced under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products.
- (11) ‘Export duties’ means:
- customs duties and charges having an effect equivalent to customs duties payable on the exportation of goods,
 - [^{F7}] export charges introduced under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products.
- (12) ‘Debtor’ means any person liable for payment of a customs debt.
- (13) ‘Supervision by the customs authorities’ means action taken in general by those authorities with a view to ensuring that customs rules and, where appropriate, other provisions applicable to goods subject to customs supervision are observed.
- (14) [^{F8}‘Customs controls’ means specific acts performed by the customs authorities in order to ensure the correct application of customs rules and other legislation governing the entry, exit, transit, transfer and end-use of goods moved between the customs territory of the Community and third countries and the presence of goods that do not have Community status; such acts may include examining goods, verifying declaration data and the existence and authenticity of electronic or written documents, examining the accounts of undertakings and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official inquiries and other similar acts.]
- (15) ‘Customs-approved treatment or use of goods’ means:
- (a) the placing of goods under a customs procedure;
 - (b) their entry into a free zone or free warehouse;
 - (c) their re-exportation from the customs territory of the Community;
 - (d) their destruction;
 - (e) their abandonment to the Exchequer.

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- (16) ‘Customs procedure’ means:
- (a) release for free circulation;
 - (b) transit;
 - (c) customs warehousing;
 - (d) inward processing;
 - (e) processing under customs control;
 - (f) temporary admission;
 - (g) outward processing ;
 - (h) exportation.
- (17) ‘Customs declaration’ means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure.
- (18) ‘Declarant’ means the person making the customs declaration in his own name or the person in whose name a customs declaration is made.
- (19) ‘Presentation of goods to customs’ means the notification to the customs authorities, in the manner laid down, of the arrival of goods at the customs office or at any other place designated or approved by the customs authorities.
- (20) ‘Release of goods’ means the act whereby the customs authorities make goods available for the purposes stipulated by the customs procedure under which they are placed.
- (21) ‘Holder of the procedure’ means the person on whose behalf the customs declaration was made or the person to whom the rights and obligations of the abovementioned person in respect of a customs procedure have been transferred.
- (22) ‘Holder of the authorization’ means the person to whom an authorization has been granted.
- (23) ‘Provisions in force’ means Community or national provisions.
- (24) [^{F9}Committee procedure means either the procedure referred to in Articles 247 and 247a, or in Articles 248 and 248a.]
- (25) [^{F6}‘Risk’ means the likelihood of an event occurring, in connection with the entry, exit, transit, transfer and end-use of goods moved between the customs territory of the Community and third countries and the presence of goods that do not have Community status, which
- prevents the correct application of Community or national measures, or
 - compromises the financial interests of the Community and its Member States, or
 - poses a threat to the Community's security and safety, to public health, to the environment or to consumers.
- (26) ‘Risk management’ means the systematic identification of risk and implementation of all measures necessary for limiting exposure to risk. This includes activities such as collecting data and information, analysing and assessing risk, prescribing and taking

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action and regular monitoring and review of the process and its outcomes, based on international, Community and national sources and strategies.]

Textual Amendments

- F3** Inserted by [Regulation \(EC\) No 82/97 of the European Parliament and of the Council of 19 December 1996](#).
- F6** Inserted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).
- F7** Deleted by [Regulation \(EC\) No 82/97 of the European Parliament and of the Council of 19 December 1996](#).
- F8** Substituted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).
- F9** Substituted by [Regulation \(EC\) No 2700/2000 of the European Parliament and of the Council of 16 November 2000 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

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