

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establishing the Community Customs Code (repealed)

TITLE IV

CUSTOMS-APPROVED TREATMENT OR USE

CHAPTER 2

CUSTOMS PROCEDURES

Section 3

Suspensive arrangements and customs procedures with economic impact

C.

Customs warehouses

Article 98

1 The customs warehousing procedure shall allow the storage in a customs warehouse of:

- a non-Community goods, without such goods being subject to import duties or commercial policy measures;
- b Community goods, where Community legislation governing specific fields provides that their being placed in a customs warehouse shall attract the application of measures normally attaching to the export of such goods.

2 Customs warehouse means any place approved by and under the supervision of the customs authorities where goods may be stored under the conditions laid down.

3 Cases in which the goods referred to in paragraph 1 may be placed under the customs warehousing procedure without being stored in a customs warehouse shall be determined in accordance with the committee procedure.

Article 99

A customs warehouse may be either a public warehouse or a private warehouse.

‘Public warehouse’ means a customs warehouse available for use by any person for the warehousing of goods;

‘private warehouse’ means a customs warehouse reserved for the warehousing of goods by the warehousekeeper.

The warehousekeeper is the person authorized to operate the customs warehouse.

The depositer shall be the person bound by the declaration placing the goods under the customs warehousing procedure or to whom the rights and obligations of such a person have been transferred.

Status: Point in time view as at 11/05/2005.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), Cross Heading: C.. (See end of Document for details)

Article 100

1 Operation of a customs warehouse shall be subject to the issue of an authorization by the customs authorities, unless the said authorities operate the customs warehouse themselves.

2 Any person wishing to operate a customs warehouse must make a request in writing containing the information required for granting the authorization, in particular demonstrating that an economic need for warehousing exists. The authorization shall lay down the conditions for operating the customs warehouse.

3 The authorization shall be issued only to persons established in the Community.

Article 101

The warehousekeeper shall be responsible for:

- (a) ensuring that while the goods are in the customs warehouse they are not removed from customs supervision;
- (b) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure; and
- (c) complying with the particular conditions specified in the authorization.

Article 102

1 By way of derogation from Article 101, where the authorization concerns a public warehouse, it may provide that the responsibilities referred to in Article 101 (a) and/or (b) devolve exclusively upon the depositor.

2 The depositor shall at all times be responsible for fulfilling the obligations arising from the placing of goods under the customs warehousing procedure.

Article 103

The rights and obligations of a warehousekeeper may, with the agreement of the customs authorities, be transferred to another person.

Article 104

Without prejudice to Article 88, the customs authorities may demand that the warehousekeeper provide a guarantee in connection with the responsibilities specified in Article 101.

Article 105

The person designated by the customs authorities shall keep stock records of all the goods placed under the customs warehousing procedure in a form approved by those authorities. Stock records are not necessary where a public warehouse is operated by the customs authorities.

Subject to the application of Article 86 the customs authorities may dispense with stock records where the responsibilities referred to in Article 101 (a) and/or (b) lie exclusively with the depositor and the goods are placed under that procedure on the basis of a written declaration forming part of the normal procedure or an administrative document in accordance with Article 76 (1) (b).

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Article 106

1 Where an economic need exists and customs supervision is not adversely affected thereby, the customs authorities may allow:

- a Community goods other than those referred to in Article 98 (1) (b) to be stored on the premises of a customs warehouse;
- b non-Community goods to be processed on the premises of a customs warehouse under the inward processing procedure, subject to the conditions provided for by that procedure. The formalities which may be dispensed with in a customs warehouse shall be determined in accordance with the committee procedure;
- c non-Community goods to be processed on the premises of a customs warehouse under the procedure for processing under customs control, subject to the conditions provided for by that procedure. The formalities which may be dispensed with in a customs warehouse shall be determined in accordance with the committee procedure.

2 In the cases referred to in paragraph 1, the goods shall not be subject to the customs warehousing procedure.

3 The customs authorities may require the goods referred to in paragraph 1 to be entered in the stock records provided for in Article 105.

Article 107

Goods placed under the customs warehousing procedure shall be entered in the stock records provided for in Article 105 as soon as they are brought into the customs warehouse.

Article 108

1 There shall be no limit to the length of time goods may remain under the customs warehousing procedure.

However, in exceptional cases, the customs authorities may set a time limit by which the depositor must assign the goods a new customs-approved treatment or use.

2 Specific time limits for certain goods referred to in Article 98 (1) (b) covered by the common agricultural policy may be laid down in accordance with the committee procedure.

Article 109

1 Import goods may undergo the usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.

A list of cases in which those forms of handling shall be prohibited for goods covered by the common agricultural policy may be drawn up if this is necessary to ensure the smooth operation of the common organization of markets.

2 Community goods referred to in Article 98 (1) (b) which are placed under the customs warehousing procedure and are covered by the common agricultural policy may undergo only the forms of handling expressly stipulated for such goods.

3 The forms of handling provided for in the first subparagraph of paragraph 1 and in paragraph 2 must be authorized in advance by the customs authorities, which shall lay down the conditions under which they may take place.

4 The lists of the forms of handling referred to in paragraphs 1 and 2 shall be established in accordance with the committee procedure.

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Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), Cross Heading: C.. (See end of Document for details)*

Article 110

Where circumstances so warrant, goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. Such removal must be authorized in advance by the customs authorities, who shall stipulate the conditions on which it may take place.

While they are outside the customs warehouse the goods may undergo the forms of handling referred to in Article 109 on the conditions set out therein.

Article 111

The customs authorities may allow goods placed under the customs warehousing procedure to be transferred from one customs warehouse to another.

Article 112

1 Where a customs debt is incurred in respect of import goods and the customs value of such goods is based on a price actually paid or payable which includes the cost of warehousing and of preserving goods while they remain in the warehouse, such costs need not be included in the customs value if they are shown separately from the price actually paid or payable for the goods.

2 Where the said goods have undergone the usual forms of handling within the meaning of Article 109, the nature of the goods, the customs value and the quantity to be taken into account in determining the amount of import duties shall, at the request of the declarant, be those which would be taken into account for the goods, at the time referred to in Article 214, if they had not undergone such handling. However, derogations from this provision may be adopted under the committee procedure.

[^{F13} Where import goods are released for free circulation in accordance with Article 76 (1) (c), the nature of the goods, the customs value and the quantity to be taken into account for the purposes of Article 214 shall be those applicable to the goods at the time when they were placed under the customs-warehousing procedure.

The first subparagraph shall apply provided that the rules of assessment relating to those goods were ascertained or accepted at the time when the goods were placed under the customs-warehousing procedure, unless the declarant requests their application at the time when the customs debt is incurred.

The first subparagraph shall apply without prejudice to a post-clearance examination within the meaning of Article 78.]

Textual Amendments

F1 Inserted by [Regulation \(EC\) No 82/97 of the European Parliament and of the Council of 19 December 1996](#).

Article 113

Community goods referred to in Article 98 (1) (b) which are covered by the common agricultural policy and are placed under the customs warehousing procedure must be exported or be assigned a treatment or use provided for by the Community legislation governing specific fields referred to in that Article.

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