

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establishing the Community Customs Code (repealed)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**

*A.*

*Provisions common to several procedures*

*Article 84*

- 1 In Articles 85 to 90:
  - a where the term ‘procedure’ is used, it is understood as applying, in the case of non-Community goods, to the following arrangements:
    - external transit;
    - customs warehousing;
    - inward processing in the form of a system of suspension;
    - processing under customs control;
    - temporary importation;
  - b where the term ‘customs procedure with economic impact’ is used, it is understood as applying to the following arrangements:
    - customs warehousing;
    - inward processing;
    - processing under customs control;
    - temporary importation;
    - outward processing.
- 2 ‘Import goods’ means goods placed under a suspensive procedure and goods which, under the inward processing procedure in the form of the drawback system, have undergone the formalities for release for free circulation and the formalities provided for in Article 125.
- 3 ‘Goods in the unaltered state’ means import goods which, under the inward processing procedure or the procedures for processing under customs control, have undergone no form of processing.

*Status: Point in time view as at 11/05/2005.*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to legislation:** There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), Cross Heading: A.. (See end of Document for details)

### Article 85

The use of any customs procedure with economic impact shall be conditional upon authorization being issued by the customs authorities.

### Article 86

Without prejudice to the additional special conditions governing the procedure in question, the authorization referred to in Article 85 and that referred to in Article 100 (1) shall be granted only:

- to persons who offer every guarantee necessary for the proper conduct of the operations;
- where the customs authorities can supervise and monitor the procedure without having to introduce administrative arrangements disproportionate to the economic needs involved.

### Article 87

1 The conditions under which the procedure in question is used shall be set out in the authorization.

2 The holder of the authorization shall notify the customs authorities of all factors arising after the authorization was granted which may influence its continuation or content.

### *<sup>F1</sup>Article 87a*

In the cases referred to in the second sentence of the first indent of Article 4 (7), any products or goods obtained from goods placed under a suspensive arrangement shall be considered as being placed under the same arrangement.]

#### Textual Amendments

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

### Article 88

The customs authorities may make the placing of goods under a suspensive arrangement conditional upon the provision of security in order to ensure that any customs debt which may be incurred in respect of those goods will be paid.

Special provisions concerning the provision of security may be laid down in the context of a specific suspensive arrangement.

### Article 89

1 A suspensive arrangement with economic impact shall be discharged when a new customs-approved treatment or use is assigned either to the goods placed under that arrangement or to compensating or processed products placed under it.

2 The customs authorities shall take all the measures necessary to regularize the position of goods in respect of which a procedure has not been discharged under the conditions prescribed.

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### *Article 90*

The rights and obligations of the holder of a customs procedure with economic impact may, on the conditions laid down by the customs authorities, be transferred successively to other persons who fulfil any conditions laid down in order to benefit from the procedure in question.

**Status:**

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**Changes to legislation:**

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