

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establishing the Community Customs Code (repealed)

TITLE IV

**CUSTOMS-APPROVED TREATMENT OR USE**

CHAPTER 3

**OTHER TYPES OF CUSTOMS-APPROVED TREATMENT OR USE**

Section 1

**Free zones and free warehouses**

*A.*

*General*

*Article 166*

Free zones and free warehouses shall be parts of the customs territory of the Community or premises situated in that territory and separated from the rest of it in which:

- (a) Community goods are considered, for the purpose of import duties and commercial policy import measures, as not being on Community customs territory, provided they are not released for free circulation or placed under another customs procedure or used or consumed under conditions other than those provided for in customs regulations;
- (b) Community goods for which such provision is made under Community legislation governing specific fields qualify, by virtue of being placed in a free zone or free warehouse, for measures normally attaching to the export of goods.

*Article 167*

1 Member States may designate parts of the customs territory of the Community as free zones or authorize the establishment of free warehouses.

2 Member States shall determine the area covered by each zone. Premises which are to be designated as free warehouses must be approved by Member States.

[<sup>F13</sup> Free zones with the exception of those designated in accordance with Article 168a, shall be enclosed. The Member States shall define the entry and exit points of each free zone or free warehouse.]

4 The construction of any building in a free zone shall require the prior approval of the customs authorities.

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- F1** 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.](#)

*Article 168*

[<sup>F1</sup> The perimeter and the entry and exit points of free zones, except the free zones designated in accordance with Article 168a, and of free warehouses shall be subject to supervision by the customs authorities.]

2 Persons and means of transport entering or leaving a free zone or free warehouse may be subjected to a customs check.

3 Access to a free zone or free warehouse may be denied to persons who do not provide every guarantee necessary for compliance with the rules provided for in this Code.

4 The customs authorities may check goods entering, leaving or remaining in a free zone or free warehouse. To enable such checks to be carried out, a copy of the transport document, which shall accompany goods entering or leaving, shall be handed to, or kept at the disposal of, the customs authority by any person designated for this purpose by such authorities. Where such checks are required, the goods shall be made available to the customs authorities.

**Textual Amendments**

- F1** 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.](#)

*[<sup>F2</sup>Article 168a*

1 The customs authorities may designate free zones in which customs checks and formalities shall be carried out and the provisions concerning customs debt applied in accordance with the requirements of the customs warehousing procedure.

Articles 170, 176 and 180 shall not apply to the free zones thus designated.

2 References to free zones in Articles 37, 38 and 205 shall not apply to free zones referred to in paragraph 1.]

**Textual Amendments**

- F2** Inserted 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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*B.*

*Placing of goods in free zones or free warehouses*

*Article 169*

Both Community and non-Community goods may be placed in a free zone or free warehouse.

However, the customs authorities may require that goods which present a danger or are likely to spoil other goods or which, for other reasons, require special facilities be placed in premises specially equipped to receive them.

*Article 170*

1 Without prejudice to Article 168 (4), goods entering a free zone or free warehouse need not be presented to the customs authorities, nor need a customs declaration be lodged.

[<sup>F32</sup> Goods shall be presented to the customs authorities and undergo the prescribed customs formalities where:

- a they have been placed under a customs procedure which is discharged when they enter a free zone or free warehouse; however, where the customs procedure in question permits exemption from the obligation to present goods, such presentation shall not be required;
- b they have been placed in a free zone or free warehouse on the basis of a decision to grant repayment or remission of import duties;
- c they qualify for the measures referred to in Article 166(b);
- d they enter a free zone or free warehouse directly from outside the customs territory of the Community.]

3 Customs authorities may require goods subject to export duties or to other export provisions to be notified to the customs department.

4 At the request of the party concerned, the customs authorities shall certify the Community or non-Community status of goods placed in a free zone or free warehouse.

**Textual Amendments**

- F3** 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.](#)

*C.*

*Operation of free zones and free warehouses*

*Article 171*

1 There shall be no limit to the length of time goods may remain in free zones or free warehouses.

2 For certain goods referred to in Article 166 (b) which are covered by the common agricultural policy, specific time limits may be imposed in accordance with the committee procedure.

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### Article 172

1 Any industrial, commercial or service activity shall, under the conditions laid down in this Code, be authorized in a free zone or free warehouse. The carrying on of such activities shall be notified in advance to the customs authorities.

2 The customs authorities may impose certain prohibitions or restrictions on the activities referred to in paragraph 1, having regard to the nature of the goods concerned or the requirements of customs supervision.

3 The customs authorities may prohibit persons who do not provide the necessary guarantees of compliance with the provisions laid down in this Code from carrying on an activity in a free zone or free warehouse.

### Article 173

Non-Community goods placed in a free zone or free warehouse may, while they remain in a free zone or free warehouse:

- (a) be released for free circulation under the conditions laid down by that procedure and by Article 178;
- (b) undergo the usual forms of handling referred to in Article 109 (1) without authorization;
- (c) be placed under the inward processing procedure under the conditions laid down by that procedure.

However, processing operations within the territory of the old free port of Hamburg, in the free zones of the Canary Islands, Azores, Madeira and overseas departments shall not be subject to economic conditions.

However, with regard to the old free port of Hamburg, if conditions of competition in a specific economic sector in the Community are affected as a result of this derogation, the Council, acting by a qualified majority on a proposal from the Commission, shall decide that economic conditions shall apply to the corresponding economic activity within the territory of the old free port of Hamburg;

- (d) be placed under the procedure for processing under customs control under the conditions laid down by that procedure;
- (e) be placed under the temporary importation procedure under the conditions laid down by that procedure;
- (f) be abandoned in accordance with Article 182;
- (g) be destroyed, provided that the person concerned supplies the customs authorities with all the information they judge necessary.

Where goods are placed under one of the procedures referred to in (c), (d) or (e), the Member States may, in so far as is necessary to take account of the operating and customs supervision conditions of the free zones or free warehouses, adapt the control arrangements laid down.

### Article 174

The Community goods referred to in Article 166 (b) which are covered by the common agricultural policy shall under-go only the forms of handling expressly prescribed for

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such goods in conformity with Article 109 (2). Such handling may be undertaken without authorization.

#### *Article 175*

1 Where Articles 173 and 174 are not applied, non-Community goods and the Community goods referred to in Article 166 (b) shall not be consumed or used in free zones or in free warehouses.

2 Without prejudice to the provisions applicable to supplies or stores, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods the release for free circulation or temporary importation of which would not entail application of import duties or measures under the common agricultural policy or commercial policy. In that event, no declaration of release for free circulation or temporary importation shall be required.

Such declaration shall, however, be required if such goods are to be charged against a quota or a ceiling.

#### *Article 176*

1 All persons carrying on an activity involving the storage, working or processing, or sale or purchase, of goods in a free zone or free warehouse shall keep stock records in a form approved by the customs authorities. Goods shall be entered in the stock records as soon as they are brought into the premises of such person. The stock records must enable the customs authorities to identify the goods, and must record their movements.

[<sup>F3</sup>2 Where goods are transhipped within a free zone, the records relating to the operation shall be kept at the disposal of the customs authorities. The short-term storage of goods in connection with such transhipment shall be considered to be an integral part of the operation.

For goods brought into a free zone directly from outside the customs territory of the Community or out of a free zone directly leaving the customs territory of the Community, a summary declaration shall be lodged in accordance with Articles 36a to 36c or 182a to 182d, as appropriate.]

#### **Textual Amendments**

- F3** 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.](#)

#### *D.*

#### *Removal of goods from free zones or free warehouses*

#### *Article 177*

Without prejudice to special provisions adopted under customs legislation governing specific fields, goods leaving a free zone or free warehouse may be:

- exported or re-exported from the customs territory of the Community, or
- brought into another part of the customs territory of the Community.

The provisions of Title III, with the exception of Articles 48 to 53 where Community goods are concerned, shall apply to goods brought into other parts of that territory except

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in the case of goods which leave that zone by sea or air without being placed under a transit or other customs procedure.

#### *Article 178*

1 Where a customs debt is incurred in respect of non-Community goods and the customs value of such goods is based on a price actually paid or payable which includes the cost of warehousing or of preserving goods while they remain in the free zone or free warehouse, such costs shall 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, in a free zone or free warehouse, one of the usual forms of handling within the meaning of Article 109 (1), the nature of the goods, the customs value and the quantity to be taken into consideration in determining the amount of import duties shall, at the request of the declarant and provided that such handling was covered by an authorization granted in accordance with paragraph 3 of that Article, be those which would be taken into account in respect of those goods, at the time referred to in Article 214, had they not undergone such handling. Derogations from this provision may, however, be determined in accordance with the committee procedure.

#### *Article 179*

1 Community goods referred to in Article 166 (b) which are covered by the common agricultural policy and are placed in a free zone or free warehouse shall be assigned a treatment or use provided for by the rules under which they are eligible, by virtue of their being placed in a free zone or free warehouse, for measures normally attaching to the export of such goods.

2 Should such goods be returned to another part of the customs territory of the Community, or if no application for their assignment to a treatment or use referred to in paragraph 1 has been made by the expiry of the period prescribed pursuant to Article 171 (2), the customs authorities shall take the measures laid down by the relevant legislation governing specific fields relating to failure to comply with the specified treatment or use.

#### *Article 180*

1 Where goods are brought into or returned to another part of the customs territory of the Community or placed under a customs procedure, the certificate referred to in Article 170 (4) may be used as proof of the Community or non-Community status of such goods.

2 Where it is not proved by the certificate or other means that the goods have Community or non-Community status, the goods shall be considered to be:

- Community goods, for the purposes of applying export duties and export licences or export measures laid down under the commercial policy;
- non-Community goods in all other cases.

#### *[<sup>F3</sup>Article 181*

The customs authorities shall satisfy themselves that the rules governing exportation, outward processing, re-exportation, suspensive procedures or the internal transit procedure, as well as the provisions of Title V, are respected where goods are to leave the customs territory of the Community from a free zone or free warehouse.]

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