

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establishing the Community Customs Code (repealed)

TITLE VII

CUSTOMS DEBT

CHAPTER 3

RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT

Section 2

Time limit and procedures for payment of the amount of duty

Article 222

1 Amounts of duty communicated in accordance with Article 221 shall be paid by debtors within the following periods:

- a if the person is not entitled to any of the payment facilities laid down in Articles 224 to 229, payment shall be made within the period prescribed.

Without prejudice to the second paragraph of Article 244, that period shall not exceed ten days following communication to the debtor of the amount of duty owed and, in the case of aggregation of entries in the accounts under the conditions laid down in the second subparagraph of Article 218 (1), it shall be so fixed as not to enable the debtor to obtain a longer period for payment than if he had been granted deferred payment.

An extension shall be granted automatically where it is established that the person concerned received the communication too late to enable him to make payment within the period prescribed.

Extension of the period may also be granted by the customs authorities at the request of the debtor where the amount of duty to be paid results from action for post-clearance recovery. Without prejudice to Article 229 (a), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his obligation;

- b if the person is entitled to any of the payment facilities laid down in Articles 224 to 229, payment shall be made no later than the expiry of the period or periods specified in relation to those facilities.

[^{F12} The cases and conditions in which the debtor's obligation to pay duty shall be suspended may also be provided for in accordance with the committee procedure:

- where an application for remission of duty is made in accordance with Article 236, 238 or 239, or
- where goods are seized with a view to subsequent confiscation in accordance with the second indent of point (c) or with point (d) of Article 233, or
- where the customs debt was incurred under Article 203 and there is more than one debtor.]

*Status: Point in time view as at 11/05/2005.**Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), Section 2. (See end of Document for details)***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.](#)

Article 223

Payment shall be made in cash or by any other means with similar discharging effect in accordance with the provisions in force. It may also be made by adjustment of credit balance where the provisions in force so allow.

Article 224

Provided the amount of duty payable by the person concerned relates to goods declared for a customs procedure which entails the obligation to pay such duty, the customs authorities shall, at that person's request, grant deferment of payment of that amount under the conditions laid down in Articles 225, 226 and 227.

Article 225

The granting of deferment of payment shall be conditional on the provision of security by the applicant.

In addition, the granting of deferment of payment may give rise to the charging of incidental expenses for the opening of files or for services rendered.

Article 226

The customs authorities shall decide which of the following procedures must be used when granting deferment of payment:

- (a) separately in respect of each amount of duty entered in the accounts under the conditions laid down in the first subparagraph of Article 218 (1) or in Article 220 (1);
- or
- (b) globally in respect of all amounts of duty entered in the accounts under the conditions laid down in the first subparagraph of Article 218 (1) during a period fixed by the customs authorities not exceeding 31 days; or
- (c) globally in respect of all amounts of duty forming a single entry in accordance with the second subparagraph of Article 218 (1).

Article 227

1 The period for which payment is deferred shall be 30 days. It shall be calculated as, follows:

- a where payment is deferred in accordance with Article 226 (a), the period shall be calculated from the day following the date on which the amount of duty is entered in the accounts by the customs authorities.

Where Article 219 is applied, the period of 30 days calculated in accordance with the first subparagraph shall be reduced by the number of days corresponding to the period in excess of two days used to enter the amount in the accounts;

- b where payment is deferred in accordance with Article 226 (b), the period shall be calculated from the day following the date on which the aggregation period expires. It

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), Section 2. (See end of Document for details)

shall be reduced by the number of days corresponding to half the number of days in the aggregation period;

- c where payment is deferred in accordance with Article 226 (c), the period shall be calculated from the day following the expiry date of the period during which the goods in question were released. It shall be reduced by the number of days corresponding to half the number of days in the period concerned.

2 Where the number of days in the periods referred to in paragraph 1 (b) and (c) is an odd number, the number of days to be deducted from the 30-day period pursuant to paragraph 1 (b) and (c) shall be equal to half the next lowest even number.

3 To simplify matters, where the periods referred to in paragraph 1 (b) and (c) are a calendar week or a calendar month, Member States may provide that the amount of duty in respect of which payment has been deferred shall be paid:

- a if the period is a calendar week, on the Friday of the fourth week following that calendar week;
- b if the period is a calendar month, by the sixteenth day of the month following that calendar month.

Article 228

1 Deferment of payment shall not be granted in respect of amounts of duty which, although relating to goods entered for a customs procedure which entails the obligation to pay such duty, are entered in the accounts in accordance with the provisions in force concerning acceptance of incomplete declarations, because the declarant has not, by the time of expiry of the period set, provided the information necessary for the definitive valuation of the goods for customs purposes or has not supplied the particulars or the document missing when the incomplete declaration was accepted.

2 However, deferment of payment may be granted in the cases referred to in paragraph 1 where the amount of duty to be recovered is entered in the accounts before the expiry of a period of 30 days from the date on which the amount originally charged was entered in the accounts or, if it was not entered in the accounts, from the date on which the declaration relating to the goods in question was accepted. The duration of the deferment of payment granted in such circumstances shall not extend beyond the date of expiry of the period which, pursuant to Article 227, was granted in respect of the amount of duty originally fixed, or which would have been granted had the amount of duty legally due been entered in the accounts when the goods in question were declared.

Article 229

The customs authorities may grant the debtor payment facilities other than deferred payment.

The granting of such payment facilities shall:

- (a) be conditional on the provision of security. However, such security need not be required where to require it would, because of the situation of the debtor, create serious economic or social difficulties;
- (b) result in credit interest being charged over and above the amount of duty. The amount of such interest shall be calculated in such a way that it is equivalent to the amount which would be charged for this purpose on the national money or financial market of the currency in which the amount is payable.

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), Section 2. (See end of Document for details)*

The customs authorities may refrain from claiming credit interest where to claim it would, because of the situation of the debtor, create serious economic or social difficulties.

Article 230

Whatever the payment facilities granted to the debtor, the latter may in any case pay all or part of the amount of duty without awaiting expiry of the period he has been granted for payment.

Article 231

An amount of duty owed may be paid by a third person instead of the debtor.

Article 232

- 1 Where the amount of duty due has not been paid within the prescribed period:
 - a the customs authorities shall avail themselves of all options open to them under the legislation in force, including enforcement, to secure payment of that amount.

Special provisions may be adopted, in accordance with committee procedure, in respect of guarantors within the framework of the transit procedure;
 - b interest on arrears shall be charged over and above the amount of duty. The rate of interest on arrears may be higher than the rate of credit interest. It may not be lower than that rate.
- 2 The customs authorities may waive collection of interest on arrears:
 - a where, because of the situation of the debtor, it would be likely to create serious economic or social difficulties;
 - b where the amount does not exceed a level fixed in accordance with the committee procedure, or
 - c if the duty is paid within five days of the expiry of the period prescribed for payment.
- 3 The customs authorities may fix:
 - a minimum periods for calculation of interest;
 - b minimum amounts payable as interest on arrears.

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), Section 2.