

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

**GENERAL IMPLEMENTING PROVISIONS**

TITLE V

**CUSTOMS VALUE**

CHAPTER 1

**General provisions**

*Article 143*

1 <sup>[F1</sup>For the purposes of Title II, Chapter 3 of the Code and of this Title, persons shall be deemed to be related only if:]

- a they are officers or directors of one another's businesses;
- b they are legally recognized partners in business;
- c they are employer and employee;
- d any person directly or indirectly owns, controls or holds 5 % or more of the outstanding voting stock or shares of both of them;
- e one of them directly or indirectly controls the other;
- f both of them are directly or indirectly controlled by a third person;
- g together they directly or indirectly control a third person; or
- h they are members of the same family. Persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another:
  - husband and wife,
  - parent and child,
  - brother and sister (whether by whole or half blood),
  - grandparent and grandchild,
  - uncle or aunt and nephew or niece,
  - parent-in-law and son-in-law or daughter-in-law,
  - brother-in-law and sister-in-law.

2 For the purposes of this title, persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of paragraph 1.

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**Status:** Point in time view as at 01/01/2014.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 143. (See end of Document for details)

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#### **Textual Amendments**

- F1** Substituted by [Commission Regulation \(EC\) No 46/1999 of 8 January 1999 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

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**Changes to legislation:**

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