

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 VIII

EXAMINATION OF THE GOODS, FINDINGS OF THE CUSTOMS OFFICE AND OTHER MEASURES TAKEN BY THE CUSTOMS OFFICE

Article 251

By way of derogation from Article 66 (2) of the Code, a customs declaration may be invalidated after the goods have been released, as provided below:

where it is established that the goods have been declared in error for a customs procedure entailing the payment of import duties instead of being placed under another customs procedure, the customs authorities shall invalidate the declaration if a request to that effect is made within three months of the date of acceptance of the declaration provided that:

- any use of the goods has not contravened the conditions of the customs procedure under which they should have been placed,
- when the goods were declared, they were intended to be placed under another customs procedure, all the requirements of which they fulfilled, and
- the goods are immediately entered for the customs procedure for which they were actually intended.

The declaration placing the goods under the latter customs procedure shall take effect from the date of acceptance of the invalidated declaration.

The customs authorities may permit the three-month period to be exceeded in duly substantiated exceptional cases;

[^{F1}where it is established that the goods have been declared in error, instead of other goods, for a customs procedure entailing the obligation to pay import duties, the customs authorities shall invalidate the declaration if a request to that effect is made within three months of the date of acceptance of the declaration, provided that:

- the goods originally declared:
 - (i) have not been used other than as authorized in their original status; and
 - (ii) have been restored to their original status;
- and that
- the goods which ought to have been declared for the customs procedure originally intended:
 - (i) could, when the original declaration was lodged, have been presented to the same customs office: and

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- (ii) have been declared for the same customs procedure as that originally intended.

The customs authorities may allow the time limit referred to above to be exceeded in duly substantiated exceptional cases;]

[^{F2}in the case of mail order goods which are returned, the customs authorities shall invalidate the declarations of release for free circulation if a request to that effect is made within three months of the date of acceptance of the declaration, provided that the goods have been exported to the original supplier's address or to another address indicated by the said supplier;]

[^{F3}where a retroactive authorisation is granted in accordance with:

- Article 294 for release for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of the end-use of the goods, or
- Article 508 for a customs procedure with economic impact;]

where the goods have been declared for export or for the outward processing procedure, the declaration shall be invalidated provided that:

- (a) in the case of goods which are subject to export duty, to an application for the repayment of import duty, to refunds or other export amounts or to other special measures on export:
- the declarant provides the customs office of export with evidence that the goods have not left the customs territory of the Community,
 - the declarant returns to the said office all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration,
 - the declarant provides the customs office of export with evidence that any refunds and other amounts granted on the strength of the export declaration for the goods in question have been repaid or that the necessary measures have been taken by the departments concerned to ensure that they are not paid, and
 - the declarant, in accordance with the provisions in force, complies with any other obligations laid down by the customs office of export to regularize the position of the goods.

Invalidation of the declaration shall entail cancellation of any adjustments made on an export licence or advance-fixing certificate presented in support of the declaration.

Where the goods declared for export are required to leave the customs territory of the Community by a specified time limit, failure to comply with that time limit shall entail invalidation of the relevant declaration;

- (b) [^{F4}in the case of other goods:
- (i) the customs office of export has been informed, in accordance with Article 792a, that the goods declared have not left the customs territory of the Community;
 - (ii) after a period of 90 days from the date of release of the goods for export, the goods have not left the customs territory of the Community, or sufficient evidence of such export cannot be provided in accordance with Article 792b(2);]

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in so far as the re-export of the goods entails the lodging of a declaration, (2) above shall apply *mutatis mutandis*;

where Community goods have been placed under the customs warehousing procedure within the meaning of Article 98 (1) (b) of the Code, invalidation of the declaration of entry for that procedure may be requested and effected provided that the measures provided for in the relevant legislation in the event of failure to comply with the treatment or use prescribed have been taken.

If, on the expiry of the period laid down for the goods to remain under the customs warehousing procedure, no application has been made for their assignment to a treatment or use provided for in the relevant legislation, the customs authorities shall take the measures provided for in that legislation.

Textual Amendments

- F1** Inserted by Commission Regulation (EC) No 3665/93 of 21 December 1993 amending Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community customs code.
- F2** Inserted by Commission Regulation (EC) No 1427/97 of 23 July 1997 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F3** Inserted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F4** Substituted by Commission Regulation (EC) No 1875/2006 of 18 December 2006 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

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