

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

**CUSTOMS-APPROVED TREATMENT OR USE**

TITLE I

**RELEASE FOR FREE CIRCULATION**

*CHAPTER 2*

***Admission of goods with favourable tariff treatment by reason of their end-use***

Section 1

**Goods other than horses for slaughter**

*Article 295*

- 1 Goods shall be considered to have been assigned to the end-use in question:
  1. in the case of goods which can be used only once, when all the goods have been assigned to the prescribed end-use in accordance with the time limits laid down;
  2. in the case of goods which may be put to repeated use, two years after they are first assigned to the prescribed use; the date of such first assignment shall be entered in the records referred to in Article 293 (b); however:
    - (a) materials listed in Annex 40, Part 1, used by airlines for the maintenance and repair of their aircraft either under the terms of exchange agreements or for their own needs shall be considered to have been assigned to that end-use at the time of their first assignment to the prescribed use;
    - (b) vehicle parts for assembly shall be considered to have been assigned to that end-use when the vehicles are transferred to other persons;
    - (c) goods listed in Annex 40, Part 1, intended for certain classes of aircraft for the purposes of their construction, maintenance, conversion or equipping shall be considered to have been assigned to that end-use when the aircraft is transferred to a person other than the holder of the authorization or again made available to its owner, *inter alia* following maintenance, repair or conversion;
    - (d) goods referred to in Annex 40, Part 2, intended for certain classes of vessel or for drilling or production platforms for the purposes of their construction, repair, maintenance, conversion, fitting or equipping shall be considered to have been assigned to that end-use when the vessel or drilling platform

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**Status:** This is the original version (as it was originally adopted).

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is transferred to a person other than the holder of the authorization or again made available to its owner, *inter alia* after maintenance, repair or conversion;

- (e) goods referred to in Annex 40, Part 2, supplied directly on board for the purposes of equipping shall be considered to have been put to the end-use at the time of such supply;
- (f) civil aircraft shall be considered to have been put to the end-use when they are registered in the public records prescribed for that purpose.

2 Waste and scrap which result from the working or processing of the goods and losses due to natural wastage shall be considered as goods having been assigned to the end-use.