

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[^{F1}CUSTOMS STATUS OF GOODS AND TRANSIT]

[^{F1}CHAPTER 4

Community transit

Section 3

Simplifications

Subsection 2

Comprehensive guarantee and guarantee waiver

[^{F1}[^{F2}Article 379

1 The principal may use a comprehensive guarantee, or guarantee waiver, up to a reference amount.

2 The reference amount shall be the same as the amount of customs debt which may be incurred in respect of goods the principal places under the Community transit procedure during a period of at least one week.

The office of guarantee shall establish the amount in collaboration with the party concerned on the following basis:

- a the information on goods he has carried in the past and an estimate of the volume of intended Community transit operations as shown, *inter alia*, by his commercial documentation and accounts;
- b in establishing the reference amount, account shall be taken of the highest rates of duty and charges applicable to the goods in the Member State of the office of guarantee. Community goods carried or to be carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.

A calculation shall be made of the amount of the customs debt which may be incurred for each transit operation. When the necessary data is not available the amount is presumed to be EUR 7 000 unless other information known to the customs authorities leads to a different figure.

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 379. (See end of Document for details)

3 The guarantee office shall review the reference amount in particular on the basis of a request from the principal and shall adjust it if necessary.

4 Each principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended.

The reference amounts shall be handled and may be monitored by means of the computerised system of the customs authorities for each transit operation.]]

Textual Amendments

- F1** Substituted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)
- F2** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Status:

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