

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

CUSTOMS DEBT

TITLE II

INCURRENCE OF THE DEBT

CHAPTER 1

**Failures which have no significant effect on the operation of temporary storage or of the customs procedure**

*Article 859*

The following failures shall be considered to have no significant effect on the correct operation of the temporary storage or customs procedure in question within the meaning of Article 204 (1) of the Code, provided:

- they do not constitute an attempt to remove the goods unlawfully from customs supervision,
- they do not imply obvious negligence on the part of the person concerned, and
- all the formalities necessary to regularize the situation of the goods are subsequently carried out:
  1. exceeding the time limit allowed for assignment of the goods to one of the customs-approved treatments or uses provided for under the temporary storage or customs procedure in question, where the time limit would have been extended had an extension been applied for in time;
  2. [<sup>F1</sup>in the case of goods placed under a transit procedure, failure to fulfil one of the obligations entailed by the use of that procedure, where the following conditions are fulfilled:
    - (a) the goods entered for the procedure were actually presented intact at the office of destination;
    - (b) the office of destination has been able to ensure that the goods were assigned a customs-approved treatment or use or were placed in temporary storage at the end of the transit operation;
    - (c) where the time limit set under Article 356 has not been complied with and paragraph 3 of that Article does not apply, the goods have nevertheless been presented at the office of destination within a reasonable time;]

*Status: Point in time view as at 01/01/2011.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 859. (See end of Document for details)*

3. in the case of goods placed in temporary storage or under the customs warehousing procedure, handling not authorized in advance by the customs authorities, provided such handling would have been authorized if applied for;
4. in the case of goods placed under the temporary importation procedure, use of the goods otherwise than as provided for in the authorization, provided such use would have been authorized under that procedure if applied for;
5. in the case of goods in temporary storage or placed under a customs procedure, unauthorized movement of the goods, provided the goods can be presented to the customs authorities at their request;
6. [F2:in the case of goods in temporary storage or entered for a customs procedure, removal of the goods from the customs territory of the Community or their introduction into a free zone of control type I within the meaning of Article 799 or into a free warehouse without completion of the necessary formalities;]
7. [F1:in the case of goods or products physically transferred within the meaning of Articles 296, 297 or 511, failure to fulfil one of the conditions under which the transfer takes place, where the following conditions are fulfilled:
  - (a) the person concerned can demonstrate, to the satisfaction of the customs authorities, that the goods or products arrived at the specified premises or destination and, in cases of transfer based on Articles 296, 297, 512(2) or 513, that the goods or products have been duly entered in the records of the specified premises or destination, where those Articles require such entry in the records;
  - (b) where a time limit set in the authorisation was not observed, the goods or products nevertheless arrived at the specified premises or destination within a reasonable time;]
8. [F3:in the case of goods eligible on release for free circulation for the total or partial relief from import duties referred to in Article 145 of the Code, the existence of one of the situations referred to in Article 204 (1) (a) or (b) of the Code while the goods concerned are in temporary storage or under another customs procedure before being released for free circulation;]
9. [F2:in the framework of inward processing and processing under customs control, exceeding the time-limit allowed for submission of the bill of discharge, provided the limit would have been extended had an extension been applied for in time;]
10. [F4:exceeding the time-limit allowed for temporary removal from a customs warehouse, provided the limit would have been extended had an extension been applied for in time.]

**Textual Amendments**

- F1** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

---

**Status:** Point in time view as at 01/01/2011.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 859. (See end of Document for details)

---

- F2** Substituted 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).
- F3** 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.
- F4** 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).

**Status:**

Point in time view as at 01/01/2011.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 859.