

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

REPAYMENT OR REMISSION OF IMPORT OR EXPORT DUTIES

CHAPTER 3

Specific provisions relating to the application of Article 239 of the Code

Section 1

Decisions to be taken by the customs authorities of the Member States

Article 901

- 1 Import duties shall be repaid or remitted where:
 - a goods entered in error for a customs procedure involving the obligation to pay import duties have been re-exported from the customs territory of the Community without having been previously entered for the customs procedure under which they should have been placed, provided the other conditions laid down in Article 237 of the Code have been met;
 - b the goods have been re-exported or destroyed in accordance with Article 238 (2) (b) of the Code without customs supervision, provided the other conditions laid down in the said Article have been met;
 - c the goods have been re-exported or destroyed without customs supervision in accordance with Article 900 (1) (c) and (f) to (n), provided the other conditions laid down in Article 900 (2) and (4) have been met.
- 2 Repayment or remission of import duties in the circumstances referred to in paragraph 1 shall be conditional on:
 - a production of all the evidence needed to enable the decision-making customs authority to satisfy itself that the goods in respect of which repayment or remission is requested:
 - have actually been re-exported from the customs territory of the Community, or
 - have been destroyed under the supervision of authorities or persons empowered to certify such destruction officially;
 - b the return to the decision-making customs authority of any document certifying the Community status of the goods in question under cover of which the said goods may have left the customs territory of the Community, or the presentation of whatever evidence the said authority considers necessary to satisfy itself that the document in

Status: Point in time view as at 01/01/2011.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to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Article 901. (See end of Document for details)

question cannot be used subsequently in connection with any importation of goods into the Community.

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