
Status: Point in time view as at 01/01/2008.

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to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed).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

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

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[^{F1}ANNEX 70

ECONOMIC CONDITIONS AND ADMINISTRATIVE COOPERATION

(Articles 502 and 522)

Textual Amendments

- F1** 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 \(Text with EEA relevance\).](#)

A. GENERAL PROVISIONS

This Annex deals on the one hand with the detailed criteria for economic conditions applicable to the inward processing arrangements and on the other hand with information to be exchanged in the framework of the administrative cooperation.

The cases, the format and the time limit within which information must be provided in accordance with Article 522 are indicated for each of the arrangements concerned. Information must also be communicated where the information concerning authorisations granted is modified.

B. DETAILED CRITERIA FOR ECONOMIC CONDITIONS APPLICABLE TO THE INWARD PROCESSING ARRANGEMENTS

Codes and detailed criteria

- [^{F2}01 : Where import goods not mentioned in Annex 73 are concerned and Code 30 does not apply.]
- 10 : Unavailability of goods produced in the Community falling within the same eight-digit CN code, which are of the same commercial quality and which have the same technical characteristics (comparable goods) as the import goods referred to in the application.

The unavailability covers the total absence of Community production of comparable goods, the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged or the fact that comparable Community goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

- 11 : Although available, comparable goods cannot be used because their price would make the proposed commercial operation economically unviable.

In deciding whether the price of comparable goods produced in the Community would make the proposed commercial operation economically unviable, it shall be necessary to take account, *inter alia* of the impact that the use of Community-produced goods would have on the cost price of the compensating product and hence on the disposal of the product on the third-country market, having regard to:

- the price before duty of the goods for processing and the price of comparable goods produced in the Community less domestic taxes refunded or refundable on export, taking into

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- account the conditions of sale and any refunds or other amounts applying under the common agricultural policy,
- the price obtainable for the compensating products on the third-country market, as ascertained from commercial correspondence or other information.
- 12 : Comparable goods which do not conform to the expressly stated requirements of the third-country purchaser of the compensating products or the compensating products must be obtained from import goods in order to comply with provisions concerning the protection of industrial or commercial property rights (contractual obligations).
- 30 : The following are concerned:
1. operations involving import goods of a non-commercial nature;
 2. operations carried out under a job-processing contract;
 3. usual forms of handling referred to in Article 531;
 4. repair;
 5. processing operations on compensating products obtained under a previous inward processing authorisation the granting of which was subject to an examination of the economic conditions;
 6. processing of durum wheat falling within CN code 1001 10 00 to produce pasta falling within CN codes 1902 11 00 and 1902 19;
 7. operations in which the value⁽¹⁾ of the import goods, by eight-digit CN code, does not exceed EUR 150 000 for goods listed in Annex 73 or EUR 500 000 for other goods, per applicant and per calendar year (*de minimis* value); [^{F2}or]
 8. [^{F3}building, modification or conversion of civil aircraft or satellites or parts of them.]
 9. [^{F4}]
- [^{F2}31 : Where, according to Article 11 of Council Regulation (EC) No 3448/93, import goods referred to under part A of Annex 73 are concerned and the applicant presents a document issued by a competent authority permitting the entry for the arrangements for those goods, in the limits of a quantity determined with the aid of a supply balance.]
- 99 : The applicant considers the economic conditions to be fulfilled for reasons other than those corresponding to the previous codes. The reasons are indicated in his application.

[^{F2}Note:

The Codes 10, 11, 12, 31 and 99 may be used only, where goods mentioned in Annex 73 are concerned.]

C. INFORMATION TO BE PROVIDED TO THE COMMISSION FOR EACH ARRANGEMENT CONCERNED

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The information to be communicated to the Commission corresponds to the boxes of the form the model of which is reproduced in the Appendix.

C.1. Inward processing

The information concerning the economic conditions shall be provided by using one or more of the codes laid down under Part B.

The reason for the rejection of the application or for annulment or revocation of the authorisation for non-observance of the economic conditions is indicated by using code(s). The same codes as those used to identify the economic conditions are used, preceded by the sign of negation (for example: - 10).

Cases in which information is mandatory

[^{F3}Where the economic conditions are identified by codes 01, 10, 11, 31 or 99.

For milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/1999 information is also mandatory where code 30 is used in relation with the situations referred to under subdivisions 2, 5 and 7 of this code.]

Communication of information

The information intended to complete the columns 2 to 10 of the form reproduced in the Appendix is communicated electronically to the Commission. This information may only be communicated using the form reproduced in the Appendix where technical problems make its electronic communication temporarily impossible.

Communication time limit

Information is to be communicated as soon as possible. If the form reproduced in the Appendix is used, the information is communicated within the time limit indicated thereon.

C.2. Processing under customs control

Information shall be communicated where types of goods and operations other than those mentioned in Annex 76 Part A are concerned.

Information shall be communicated using the form reproduced in the Appendix within the time indicated thereon.

C.3. Outward processing

Columns 8 and 9 'Authorisations granted' are only to be filled in where an authorisation is granted in accordance with Article 147(2) of the Code.

In column (10) 'Reason', it shall be also mentioned if the rejection of the application, annulment or revocation of the authorisation concerns an application submitted or an authorisation granted in accordance with Article 147(2) of the Code.

Information shall be communicated using the form reproduced in the Appendix within the time indicated thereon.

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Member State 	Arrangements concerned ^(a) <input type="checkbox"/> Inward processing <input type="checkbox"/> Processing under customs control <input type="checkbox"/> Outward processing	Month (number/year) .../...
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(Information to be provided before the end of the month following the month during which the decision is taken)

Order Number	Goods to be processed/ transformed			Main compensating/ processed products	Economic conditions ^(b)	Equivalence ^(c)	Authorisations granted		Application rejected Authorisations annulled/ revoked
	CN code	► ^(a) Value ◀	► ^(a) Quantity ◀ ^(d)	CN code	Code(s)		Date of beginning of authorisation	Date of expiry of authorisation	Reason
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

^(a) A separate form must be filled for each one of the arrangements concerned. Put a cross in the corresponding box.

^(b) To be filled in only for the inward processing arrangements. Indicate the economic conditions by using the codes in accordance with Part B of the Annex.

^(c) To be filled in only for inward processing authorisations for import goods referred to in Article 1 of Regulation (EC) No 1255/1999. Indicate yes or no.

►^(a)^(d) Quantity: UN/CEFACT codes, for ex. (a) weight in tonnes (TNE), (b) number of articles (NAR), (c) volume in hectolitre (HLT), (d) length in metre (MTR) ◀.

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- (1) [^{F1}The value is the value for customs purposes of the goods estimated on the basis of the known particulars and on the basis of the documents submitted at the time of the submission of the request.]

Textual Amendments

- F1** 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 \(Text with EEA relevance\).](#)

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