

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

GENERAL IMPLEMENTING PROVISIONS

TITLE I

GENERAL

CHAPTER 1

Definitions

- Article 1 For the purposes of this Regulation: Code means: Council Regulation...
- Article 1a For the purposes of applying Articles 291 to 300, the...

CHAPTER 2

Decisions

- Article 2 Where a person making a request for a decision is...
- Article 3 A decision concerning security favourable to a person who has...
- Article 4 A revocation shall not affect goods which, at the moment...

CHAPTER 3

Data-processing techniques

- Article 4a (1) Under the conditions and in the manner which they...
- Article 4b Where formalities are carried out by a data-processing technique, the...
- Article 4c For test programmes using data-processing techniques designed to evaluate possible...

CHAPTER 4

Data exchange between customs authorities using information technology and computer networks

- Article 4d (1) Without prejudice to any special circumstances and to the...
- Article 4e (1) In addition to the conditions referred to in Article...

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## CHAPTER 5

### Risk management

- Article 4f (1) Customs authorities shall undertake risk management to differentiate between...
- Article 4g (1) Risk management at Community level, referred to in Article...
- Article 4h (1) Common priority control areas shall cover particular customs-approved treatments...
- Article 4i (1) The common risk criteria and standards referred to in...
- Article 4j For the establishment of common priority control areas and the...

## TITLE II

### BINDING INFORMATION

#### CHAPTER 1

##### Definitions

- Article 5 For the purpose of this Title: binding information : means...

#### CHAPTER 2

##### Procedure for obtaining binding information — Notification of information to applicants and transmission to the Commission

- Article 6 (1) Applications for binding information shall be made in writing,...
- Article 7 (1) Binding information shall be notified to the applicant as...
- Article 8 (1) In the case of binding tariff information, the customs...

#### CHAPTER 3

##### Provisions applying in the event of inconsistencies in binding information

- Article 9 (1) Where different binding information exists: the Commission shall, on...

#### CHAPTER 4

##### Legal effect of binding information

- Article 10 (1) Without prejudice to Articles 5 and 64 of the...
- Article 11 Binding tariff information supplied by the customs authorities of a...
- Article 12 (1) On adoption of one of the acts or measures...

#### CHAPTER 5

##### Provisions applying in the event of expiry of binding information

- Article 13 Where, pursuant to the second sentence of Article 12 (4)...
- Article 14 (1) When a holder of binding information which has ceased...

### TITLE III

## FAVOURABLE TARIFF TREATMENT BY REASON OF THE NATURE OF GOODS

### CHAPTER 1

#### Goods subject to the condition that they be denatured

|            |       |
|------------|-------|
| Article 16 | ..... |
| Article 17 | ..... |
| Article 18 | ..... |
| Article 19 | ..... |

### CHAPTER 2

#### Conditions for tariff classification of certain types of seed

|            |       |
|------------|-------|
| Article 20 | ..... |
| Article 21 | ..... |
| Article 22 | ..... |
| Article 23 | ..... |
| Article 24 | ..... |

### CHAPTER 3

#### Conditions for tariff classification of bolting cloth as piece goods

|            |       |
|------------|-------|
| Article 25 | ..... |
|------------|-------|

### CHAPTER 4

#### Goods for which a certificate of authenticity or quality, or other certificate, must be presented

|            |       |
|------------|-------|
| Article 26 | ..... |
| Article 27 | ..... |
| Article 28 | ..... |
| Article 29 | ..... |
| Article 30 | ..... |
| Article 31 | ..... |
| Article 32 | ..... |
| Article 33 | ..... |
| Article 34 | ..... |

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TITLE IV  
ORIGIN OF GOODS

CHAPTER 1

Non-preferential origin

Section 1

Working or processing conferring origin

Article 35 This chapter lays down, for textiles and textile articles falling...

Subsection 1

Textiles and textile articles falling within Section XI of the combined nomenclature

Article 36 For textiles and textile articles falling within Section XI of...

Article 37 Working or processing as a result of which the products...

Article 38 For the purposes of the preceding Article, the following shall...

Subsection 2

Products other than textiles and textile articles falling  
within Section XI of the combined nomenclature

Article 39 In the case of products obtained which are listed in...

Subsection 3

Common provisions for all products

Article 40 Where the lists in Annexes 10 and 11 provide that...

Section 2

Implementing provisions relating to spare parts

Article 41 (1) Accessories, spare parts or tools delivered with any piece...

Article 42 The presumption of origin referred to in the preceding Article...

Article 43 For the purposes of Article 41: 'piece of equipment, machine,...

Article 44 Where an application is presented to the competent authorities  
or...

Article 45 Where the origin of essential spare parts within the meaning...

Article 46 In order to ensure application of the rules laid down...

### Section 3

#### Implementing provisions relating to certificates of origin

##### Subsection 1

##### Provisions relating to universal certificates of origin

- Article 47 When the origin of a product is or has to...
- Article 48 (1) A certificate of origin issued by the competent authorities...
- Article 49 Certificates of origin shall be issued upon written request of...
- Article 50 (1) The certificate shall measure 210 × 297 mm. A tolerance of up...
- Article 51 The application form and the certificate of origin shall be...
- Article 52 Each origin certificate referred to in Article 48 shall bear...
- Article 53 The competent authorities of the Member States shall determine what...
- Article 54 The competent authorities or authorized agencies of the Member States...

##### Subsection 2

#### Specific provisions relating to certificates of origin for certain agricultural products subject to special import arrangements

- Article 55 Articles 56 to 65 lay down the conditions for use...

##### (a)

##### *Certificates of origin*

- Article 56 (1) Certificates of origin relating to agricultural products originating in...
- Article 57 (1) Certificates of origin drawn up in accordance with the...
- Article 58 (1) The certificate of origin shall measure 210 × 297 mm; a tolerance...
- Article 59 (1) The certificate shall be completed in typescript or by...
- Article 60 (1) Box 5 of the certificates of origin issued in...
- Article 61 Each certificate of origin shall bear a serial number, whether...
- Article 62 Exceptionally, the certificates of origin referred to above may be...

##### (b)

##### *Administrative cooperation*

- Article 63 (1) Where the special import arrangements for certain agricultural products...
- Article 64 (1) Subsequent verification of the certificates of origin referred to...
- Article 65 (1) The results of subsequent verifications shall be communicated to...

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## CHAPTER 2

### Preferential origin

Article 66 For the purposes of this Chapter: ‘ manufacture ’ means...

#### Section 1

#### Generalised system of preferences

##### Subsection 1

##### Definition of the concept of originating products

- Article 67 (1) For the purposes of the provisions concerning generalised tariff...
- Article 68 (1) The following shall be considered as wholly obtained in...
- Article 69 For the purposes of Article 67, products which are not...
- Article 70 (1) Without prejudice to paragraph 2, the following operations shall...
- Article 70a (1) The unit of qualification for the application of the...
- Article 71 (1) By way of derogation from the provisions of Article...
- Article 72 (1) By way of derogation from Article 67, for the...
- Article 72a (1) When goods originating in a country which is a...
- Article 72b (1) Articles 72 and 72a shall apply only where:
- Article 73 Accessories, spare parts and tools dispatched with a piece of...
- Article 74 Sets, as defined in general rule 3 of the Harmonised...
- Article 75 In order to determine whether a product is an originating...
- Article 76 (1) Derogations from the provisions of this section may be...
- Article 77 The conditions set out in this section for acquiring originating...
- Article 78 (1) The following shall be considered as transported direct from...
- Article 79 (1) Originating products sent from a beneficiary country for exhibition...

##### Subsection 2

##### Proof of origin

Article 80 Products originating in the beneficiary country shall benefit from the...

(a)

#### *CERTIFICATE OF ORIGIN FORM A*

- Article 81 (1) Originating products within the meaning of this section shall...
- Article 82 Where, at the request of the importer and on the...
- Article 83 Since the certificate of origin Form A constitutes the documentary...
- Article 84 Proofs of origin shall be submitted to the customs authorities...
- Article 85 (1) By way of derogation from Article 81(5), a certificate...
- Article 86 (1) In the event of the theft, loss or destruction...
- Article 87 (1) When originating products are placed under the control of...

Article 88 Originating products within the meaning of this section shall be...

(b)

#### *INVOICE DECLARATION*

- Article 89 (1) The invoice declaration may be made out:  
Article 90 (1) The customs authorities of the Community may authorise any...  
Article 90a (1) Evidence of the originating status of Community products within...  
Article 90b (1) A proof of origin shall be valid for 10...  
Article 90c (1) Products sent as small packages from private persons to...  
Article 91 (1) When Article 67(2), (3) or (4) applies, the competent...  
Article 92 The discovery of slight discrepancies between the statements made in...

#### Subsection 3

##### Methods of administrative cooperation

- Article 93 (1) The beneficiary countries shall inform the Commission of the...  
Article 93a For the purposes of the provisions concerning the tariff preferences...  
Article 94 (1) Subsequent verifications of certificates of origin Form A and...  
Article 95 Article 78(1)(c) and Article 88 shall apply only in so...

#### Subsection 4

##### Ceuta and Melilla

- Article 96 (1) The term ‘ Community ’ used in this section...

#### Subsection 5

##### Final provision

- Article 97 When a country or territory is admitted or readmitted as...

#### Section 2

Beneficiary countries or territories to which preferential tariff measures adopted unilaterally by the Community for certain countries or territories apply

#### Subsection 1

##### Definition of the concept of originating products

- Article 98 (1) For the purposes of the provisions concerning preferential tariff...  
Article 99 (1) The following shall be considered as wholly obtained in...

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- Article 100 For the purposes of Article 98, products which are not...  
 Article 101 (1) Without prejudice to paragraph 2, the following operations shall...  
 Article 101a (1) The unit of qualification for the application of the...  
 Article 102 (1) By way of derogation from the provisions of Article...  
 Article 103 Accessories, spare parts and tools dispatched with a piece of...  
 Article 104 Sets, as defined in general rule 3 of the Harmonised...  
 Article 105 In order to determine whether a product is an originating...  
 Article 106 The conditions set out in this section for acquiring originating...  
 Article 107 (1) The following shall be considered as transported directly from...  
 Article 108 (1) Originating products, sent from a beneficiary country or territory...

#### Subsection 2

#### Proof of origin

- Article 109 Products originating in the beneficiary country or territory shall benefit...

(a)

#### *MOVEMENT CERTIFICATE EUR.1*

- Article 110 (1) Originating products within the meaning of this section shall...  
 Article 111 Where, at the request of the importer and on the...  
 Article 112 Proofs of origin shall be submitted to the customs authorities...  
 Article 113 (1) By way of derogation from Article 110(10), a movement...  
 Article 114 (1) In the event of the theft, loss or destruction...  
 Article 115 When originating products are placed under the control of a...

(b)

#### *INVOICE DECLARATION*

- Article 116 (1) The invoice declaration may be made out:  
 Article 117 (1) The customs authorities in the Community may authorise any...  
 Article 118 (1) A proof of origin shall be valid for four...  
 Article 119 (1) Products sent as small packages from private person to...  
 Article 120 The discovery of slight discrepancies between the statements made in...

#### Subsection 3

#### Methods of administrative cooperation

- Article 121 (1) The beneficiary countries or territories shall inform the Commission...  
 Article 122 (1) Subsequent verifications of movement certificates EUR.1 and of invoice...



## Subsection 4

### Ceuta and Melilla

- Article 123 (1) The term ‘Community’ used in this section shall not...

## TITLE V

## CUSTOMS VALUE

### CHAPTER 1

#### General provisions

- Article 141 (1) In applying the provisions of Articles 28 to 36...  
Article 142 (1) For the purposes of this title:  
Article 143 (1) For the purposes of Title II, Chapter 3 of...  
Article 144 (1) For the purposes of determining customs value under Article...  
Article 145 (1) Where goods declared for free circulation are part of...  
Article 146 Where the price actually paid or payable for the purposes...  
Article 147 (1) For the purposes of Article 29 of the Code,...  
Article 148 Where, in applying Article 29 (1) (b) of the Code,...  
Article 149 (1) For the purposes of Article 29 (3) (b) of...  
Article 150 (1) In applying Article 30 (2) (a) of the Code...  
Article 151 (1) In applying Article 30 (2) (b) of the Code...  
Article 152 (1) (a) If the imported goods or identical or similar...  
Article 153 (1) In applying Article 30 (2) (d) of the Code...  
Article 154 Where containers referred to in Article 32 (1) (a) (ii)...  
Article 155 For the purposes of Article 32 (1) (b) (iv) of...  
Article 156 Article 33 (c) of the Code shall apply mutatis mutandis...  
Article 156a (1) The customs authorities may, at the request of the...

### CHAPTER 2

#### Provisions concerning royalties and licence fees

- Article 157 (1) For the purposes of Article 32 (1) (c) of...  
Article 158 (1) When the imported goods are only an ingredient or...  
Article 159 A royalty or licence fee in respect of the right...  
Article 160 When the buyer pays royalties or licence fees to a...  
Article 161 Where the method of calculation of the amount of a...  
Article 162 In applying Article 32 (1) (c) of the Code, the...

### CHAPTER 3

#### Provisions concerning the place of introduction into the Community

- Article 163 (1) For the purposes of Article 32 (1) (e) and...

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## CHAPTER 4

### Provisions concerning transport costs

- Article 164 In applying Article 32 (1) (e) and 33 (a) of...  
 Article 165 (1) All postal charges levied up to the place of...  
 Article 166 The air transport costs to be included in the customs...

## CHAPTER 5

### Valuation of certain carrier media for use in ADP equipment

- Article 167 . . . . .

## CHAPTER 6

### Provisions concerning rates of exchange

- Article 168 For the purposes of Articles 169 to 172 of this chapter:...  
 Article 169 (1) Where factors used to determine the customs value of...  
 Article 170 Where a rate of exchange cannot be established under the...  
 Article 171 (1) Where a rate of exchange recorded on the last...  
 Article 172 When the customs authorities of a Member State authorize a...

## CHAPTER 7

### Simplified procedures for certain perishable goods

- Article 173 . . . . .  
 Article 174 . . . . .  
 Article 175 . . . . .  
 Article 176 . . . . .  
 Article 177 . . . . .

## CHAPTER 8

### Declarations of particulars and documents to be furnished

- Article 178 (1) Where it is necessary to establish a customs value...  
 Article 179 (1) Except where it is essential for the correct application...  
 Article 180 Where computerized systems are used, or where the goods  
concerned...  
 Article 181 (1) The person referred to in Article 178 (2) shall...  
 Article 181a (1) The customs authorities need not determine the customs  
valuation...

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## TITLE VI

### INTRODUCTION OF GOODS INTO THE CUSTOMS TERRITORY

#### CHAPTER 1

##### Examination of the goods and taking of samples by the person concerned

Article 182 (1) Permission to examine the goods under Article 42 of...

#### CHAPTER 2

##### Summary declaration

Article 183 (1) The summary declaration shall be signed by the person...

Article 184 (1) Goods covered by a summary declaration which have not...

#### CHAPTER 3

##### Temporary storage

Article 185 (1) Where the places referred to in Article 51 (1)...

Article 186 Goods shall be placed in a temporary storage facility on...

Article 187 Without prejudice to Article 56 of the Code or to...

Article 188 .....

#### CHAPTER 4

##### Special provisions applicable to goods consigned by sea or air

###### Section 1

###### General provision

Article 189 Where goods are brought into the customs territory of the...

###### Section 2

##### Special provisions applicable to the cabin baggage and hold baggage of travellers

Article 190 For the purposes of this section: Community airport means any...

Article 191 For the purposes of this section, in the case of...

Article 192 Any controls and any formalities applicable to: the cabin and...

Article 193 Any controls and any formalities applicable to the baggage of...

Article 194 (1) Where baggage arriving at a Community airport on board...

Article 195 The Member States shall take the necessary measures to ensure...

Article 196 Hold baggage registered in a Community airport shall be identified...

Article 197 Each Member State shall provide the Commission with a list...

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## TITLE VII

### CUSTOMS DECLARATIONS - NORMAL PROCEDURE

#### CHAPTER 1

##### Customs declarations in writing

###### Section 1

###### General provisions

- Article 198 (1) Where a customs declaration covers two or more articles,...
- Article 199 (1) Without prejudice to the possible application of penal provisions,...
- Article 200 Documents accompanying a declaration shall be kept by the customs...
- Article 201 (1) The customs declaration shall be lodged at one of...
- Article 202 (1) The declaration shall be lodged with the competent customs...
- Article 203 The date of acceptance of the declaration shall be noted...
- Article 204 The customs authorities may allow or require the corrections referred...

###### Section 2

###### Forms to be used

- Article 205 (1) The official model for written declarations to customs by...
- Article 206 The Single Administrative Document form shall, where necessary, also be...
- Article 207 Without prejudice to Article 205 (3), the customs administrations of...
- Article 208 (1) The Single Administrative Document shall be presented in subsets...
- Article 209 (1) Where Article 208 (2) is applied, each party involved...
- Article 210 Where the Single Administrative Document is used to cover several...
- Article 211 The declaration must be drawn up in one of the...
- Article 212 (1) The Single Administrative Document must be completed in accordance...
- Article 213 The codes to be used in completing the forms referred...
- Article 214 In cases where the rules require supplementary copies of the...
- Article 215 (1) The forms referred to in Article 205 (1) shall...

###### Section 3

###### Particulars required according to the customs procedure concerned

- Article 216 The list of boxes to be used for declarations for...
- Article 217 The particulars required when one of the forms referred to...

## Section 4

### Documents to accompany the customs declaration

- Article 218 (1) The following documents shall accompany the customs declaration for...
- Article 219 (1) The transit declaration shall be accompanied by the transport...
- Article 220 (1) Without prejudice to specific provisions, the documents to accompany...
- Article 221 (1) The export or re-export declaration shall be accompanied by...

## CHAPTER 2

### Customs declarations made using a data-processing technique

- Article 222 (1) Where the customs declaration is made by a data-processing...
- Article 223 Where a paper copy of the customs declaration is required...
- Article 224 Under the conditions and in the manner which they shall...

## CHAPTER 3

### Customs declarations made orally or by any other act

#### Section 1

##### Oral declarations

- Article 225 Customs declarations may be made orally for the release for...
- Article 226 Customs declarations may be made orally for the export of...
- Article 227 (1) The customs authorities may provide that Articles 225 and...
- Article 228 Where goods declared to customs orally in accordance with Articles...
- Article 229 (1) Customs declarations may be made orally for the temporary...

#### Section 2

##### Customs declarations made by any other act

- Article 230 The following, where not expressly declared to customs, shall be...
- Article 231 The following, where not expressly declared to customs, shall be...
- Article 232 (1) The following, where not declared to customs in writing...
- Article 233 (1.) For the purposes of Articles 230 to 232, the...
- Article 234 (1) Where the conditions of Articles 230 to 232 are...

#### Section 3

##### Provisions common to Sections 1 and 2

- Articles 235 The provisions of Articles 225 to 232 shall not apply...
- Article 236 For the purposes of Sections 1 and 2, 'traveller' means:...

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## Section 4

### Postal traffic

- Article 237 (1) The following postal consignments shall be considered to have...
- Article 238 Article 237 shall not apply: to consignments containing goods for...

## TITLE VIII

### EXAMINATION OF THE GOODS, FINDINGS OF THE CUSTOMS OFFICE AND OTHER MEASURES TAKEN BY THE CUSTOMS OFFICE

- Article 239 (1) The goods shall be examined in the places designated...
- Article 240 (1) Where the customs authorities elect to examine goods they...
- Article 241 (1) The declarant or the person designated by him to...
- Article 242 (1) Where the customs authorities decide to take samples, they...
- Article 243 (1) The declarant or the person designated by him to...
- Article 244 Where the customs authorities take samples for analysis or more...
- Article 245 (1) The quantities taken by the customs office as samples...
- Article 246 (1) Unless destroyed by the analysis or more detailed examination,...
- Article 247 (1) Where the customs authorities verify the declarations and accompanying...
- Article 248 (1) The granting of release shall give rise to the...
- Article 249 (1) The customs authorities shall determine the form of release,...
- Article 250 (1) Where the customs authorities have been unable to grant...
- Article 251 By way of derogation from Article 66 (2) of the...
- Article 252 Where the customs authorities sell Community goods in accordance with...

## TITLE IX

### SIMPLIFIED PROCEDURES

#### CHAPTER 1

##### General provisions

- Article 253 (1) The procedure for incomplete declarations shall allow the customs...
- Article 253a Where a simplified procedure is applied using data-processing systems to...

## CHAPTER 2

### Declarations for release for free circulation

#### Section 1

##### Incomplete declarations

- Article 254 Declarations for release for free circulation which the customs authorities...
- Article 255 (1) Declarations for release for free circulation which the customs...
- Article 256 (1) The period allowed by the customs authorities to the...
- Article 257 (1) The customs authorities' acceptance of an incomplete declaration shall...
- Article 258 If, at the expiry of the period referred to in...
- Article 259 An incomplete declaration accepted under the conditions set out in...

#### Section 2

##### Simplified declaration procedure

- Article 260 (1) The declarant shall, upon written request containing all the...
- Article 261 (1) The authorization referred to in Article 260 shall be...
- Article 262 (1) The authorization referred to in Article 260 shall: designate...

#### Section 3

##### Local clearance procedure

- Article 263 Authorization to use the local clearance procedure shall be granted...
- Article 264 (1) The authorization referred to in Article 263 shall be...
- Article 265 (1) Without prejudice to Article 9 of the Code, the...
- Article 266 (1) To enable the customs authorities to satisfy themselves as...
- Article 267 The authorization referred to in Article 263 shall lay down...

## CHAPTER 3

### Declarations for a customs procedure with economic impact

#### Section 1

##### Entry for a customs procedure with economic impact

#### Subsection 1

##### Entry for the customs warehousing procedure

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A.

*Incomplete declarations*

Article 268 (1) Declarations for the customs warehousing procedure which  
the customs...

B.

*Simplified declaration procedure*

Article 269 (1) The declarant shall, upon request, be authorized, in  
accordance...

Article 270 (1) The application referred to in Article 269 (1) shall...

Article 271 The authorization referred to in Article 269 (1) shall lay...

C.

*Local clearance procedure*

Article 272 (1) Authorization to use the local clearance procedure shall be...

Article 273 (1) In order to allow the customs authorities to ensure...

Article 274 The authorization referred to in Article 272 (1) shall lay...

Subsection 2

Entry for the inward processing, processing under  
customs control or temporary importation procedures

A.

*Incomplete declarations*

Article 275 (1) Declarations of entry for a customs procedure with  
economic...

B.

*Simplified declaration and local clearance procedures*

Article 276 The provisions of Articles 260 to 267 and of Article...

Subsection 3

Goods declared for the outward processing procedure

Article 277 The provisions of Articles 279 to 289 applying to goods...

Subsection 4

Common provisions

Article 277a Where two or more authorisations concerning customs  
procedures with economic...



## Section 2

### Discharge of a customs procedure with economic impact

Article 278 (1) In cases of discharge of a customs procedure with...

## CHAPTER 4

### Export declarations

Article 279 (1) The formalities to be carried out at the customs...

## Section 1

### Incomplete declarations

Article 280 (1) Export declarations which the customs office may accept, at...  
Article 281 Where Article 789 applies, the supplementary or replacement declaration may...

## Section 2

### Simplified declaration procedure

Article 282 (1) On written request containing all the information required for...

## Section 3

### Local clearance procedure

Article 283 On written request, authorization to use the local clearance procedure...

Article 284 Articles 264 and 265 shall apply mutatis mutandis.

Article 285 (1) The approved exporter shall, before removal of the goods...

Article 285a (1) The customs authorities may exempt the approved exporter from...

Article 286 (1) To check that the goods have actually left the...

Article 287 (1) The authorisation referred to in Article 283 shall specify...

## Section 4

### Provisions common to Sections 2 and 3

Article 288 (1) Instead of the Single Administrative Document, Member States may...

Article 289 Where the whole of an export operation takes place on...

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## PART II

### CUSTOMS-APPROVED TREATMENT OR USE

#### TITLE I

#### RELEASE FOR FREE CIRCULATION

##### CHAPTER 1

##### General provisions

Article 290 (1) Where Community goods are exported under an ATA carnet...

##### CHAPTER 1a

##### Provisions concerning bananas

Article 290a For the purposes of this Chapter, and of Annexes 38b...  
 Article 290b (1) Any customs office shall grant the status of authorised...  
 Article 290c (1) For the purposes of checking the net weight of...  
 Article 290d The Member States shall communicate to the Commission the  
 list...

##### CHAPTER 2

##### End-use

Article 291 (1) This chapter applies where it is provided that goods...  
 Article 292 (1) The granting of a favourable tariff treatment in accordance...  
 Article 293 (1) An authorisation using the model set out in Annex...  
 Article 294 (1) The customs authorities may issue a retroactive authorisation.  
 Without...  
 Article 295 The expiry of an authorisation shall not affect goods which...  
 Article 296 (1) The transfer of goods between different places designated in...  
 Article 297 (1) In the case of the transfer of materials for...  
 Article 298 (1) The customs authorities may, subject to conditions they  
 shall...  
 Article 299 Where the customs authorities agree that the use of the...  
 Article 300 (1) The goods referred to in Article 291(1) shall remain...

##### CHAPTER 3

##### Management of tariff measures

##### Section 1

Management of tariff quotas designed to be used following  
the chronological order of dates of customs declarations

Article 308a (1) Save as otherwise provided, where tariff quotas are opened...  
 Article 308b (1) The Commission shall make an allocation each working  
 day,...  
 Article 308c (1) A tariff quota shall be considered as critical as...

## Section 2

### Surveillance of goods

Article 308d (1) Where Community surveillance is to be carried out, the...

## TITLE II

### CUSTOMS STATUS OF GOODS AND TRANSIT

#### CHAPTER 1

##### General provisions

Article 309 .....

#### CHAPTER 2

##### Scope

Article 310 .....

Article 311 .....

Article 312 .....

#### CHAPTER 3

##### Customs status of goods

###### Section 1

##### General provisions

Article 313 (1) Subject to Article 180 of the Code and the...

Article 313a (1) A regular shipping service means a regular service which...

Article 313b (1) Where a shipping company defining its service, makes an...

Article 314 (1) Where goods are not deemed to be Community goods...

Article 314a The customs administrations of the Member States shall assist one...

###### Section 2

##### Proof of Community status

Article 314b For the purposes of this Section, 'competent office'...

Article 314c (1) Without prejudice to goods placed under the internal Community...

###### Subsection 1

##### T2L document

Article 315 (1) Proof of the Community status of goods shall be...

Article 315a The customs authorities may authorise any person fulfilling the conditions...

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Article 316 (1) Subject to the provisions of Article 324f, a T2L...

#### Subsection 2

##### Commercial documents

Article 317 (1) Proof of the Community status of goods shall be...  
 Article 317a (1) Proof of the Community status of goods shall be...  
 Article 317b Where the simplified Community transit procedures provided for  
 in Articles...  
 Article 318 .....

#### Subsection 3

##### Other proof specific to certain operations

Article 319 (1) Where goods are transported under cover of a TIR...  
 Article 320 If it is necessary to establish the Community status of...  
 Article 321 If it is necessary to establish the Community status of...  
 Article 322 (1) If it is necessary to establish the Community status...  
 Article 323 If it is necessary to establish the Community status of...  
 Article 323a .....

#### Subsection 4

##### Proof of Community status of goods provided by an authorised consignor

Article 324a (1) The customs authorities of each Member State may  
 authorise...  
 Article 324b The authorisation shall specify, in particular: the office assigned  
 responsibility...  
 Article 324c (1) The authorisation shall stipulate that the front of the...  
 Article 324d (1) The authorised consignor may be authorised not to sign...  
 Article 324e (1) The customs authorities of the Member States may authorise...  
 Article 324f The authorised consignor shall make a copy of each T2L...

#### Subsection 5

##### Specific provisions concerning products of sea- fishing and other products taken from the sea by boats

Article 325 (1) For the purposes of this subsection :  
 Article 326 (1) A T2M form shall be presented in respect of...  
 Article 327 (1) The form for the T2M document shall conform to...  
 Article 328 The booklet of T2M forms shall be issued at the...  
 Article 329 The master of the Community fishing vessel shall complete box...  
 Article 330 The master of a vessel referred to in point (b)...  
 Article 331 When the products or goods referred to in point (a)...  
 Article 332 (1) Where products or goods covered by a T2M form...  
 Article 333 (1) Where products or goods covered by a T2M form...  
 Article 334 All T2M forms, whether initial or ' Extract ' ,...  
 Article 335 By way of derogation from Articles 332, 333 and 334,...

|             |  |
|-------------|--|
| Article 336 | The booklet containing the T2M forms shall be produced whenever... |
| Article 337 | .....  |
| Article 338 | .....  |
| Article 339 | .....  |
| Article 340 | .....  |

## CHAPTER 4

### Community transit

#### Section 1

#### General provisions

|              |  |
|--------------|--|
| Article 340a | The provisions of this Chapter shall apply to external and...            |
| Article 340b | For the purposes of this Chapter, the following definitions shall...     |
| Article 340c | (1) Community goods shall be placed under the internal Community...      |
| Article 340d | Goods to which the Community transit procedure applies may be...         |
| Article 340e | (1) The Community transit procedure shall be compulsory in respect...    |
| Article 341  | The provisions of Chapters 1 and 2 of Title VII...                       |
| Article 342  | (1) The guarantee furnished by the principal shall be valid...           |
| Article 343  | Each Member State shall provide the Commission with a list,...           |
| Article 344  | The characteristics of the forms other than the Single Administrative... |

#### Section 2

#### Procedure

#### Subsection 1

#### Individual guarantee

|             |  |
|-------------|--|
| Article 345 | (1) The individual guarantee shall cover the full amount of...           |
| Article 346 | (1) An individual guarantee furnished by a guarantor shall correspond... |
| Article 347 | (1) In the case referred in Article 345(3), the individual...            |
| Article 348 | (1) The office of guarantee shall revoke its decision accepting...       |

#### Subsection 2

#### Means of transport and declarations

|             |   |
|-------------|---|
| Article 349 | (1) Each transit declaration shall include only the goods loaded...         |
| Article 350 | Loading lists drawn up in accordance with Annex 44a and...                  |
| Article 351 | In the case of consignments comprising both goods which must...             |
| Article 352 | Where the ' T1 ' , ' T2 ' or...   |
| Article 353 | (1) Transit declarations shall comply with the structure and particulars... |

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Article 354 . . . . .

### Subsection 3

#### Formalities at the office of departure

- Article 355 (1) Goods placed under the Community transit procedure shall  
be...
- Article 356 (1) The office of departure shall set a time limit...
- Article 357 (1) Without prejudice to paragraph 4, goods to be placed...
- Article 358 (1) Where a transit declaration is processed at an office...

### Subsection 4

#### Formalities en route

- Article 359 (1) Goods placed under the Community transit procedure shall  
be...
- Article 360 (1) The carrier shall be required to make the necessary...

### Subsection 5

#### Formalities at the office of destination

- Article 361 (1) The goods and copies No 4 and No 5...
- Article 362 (1) The office of destination shall issue a receipt on...
- Article 363 The customs authorities of the Member State of destination  
shall...
- Article 364 Each Member State shall notify the Commission of which  
offices...

### Subsection 6

#### Checking the end of the procedure

- Article 365 (1) If copy No 5 of the transit declaration is...
- Article 366 (1) Where the customs authorities of the Member State of...

### Subsection 7

Additional provisions applicable where transit data is exchanged between  
customs authorities using information technology and computer networks

- Article 367 This subsection shall not apply to the simplified procedures  
specific...
- Article 368 . . . . .
- Article 368a Where the office of guarantee and the office of departure...
- Article 369 On release of the goods, the office of departure shall...
- Article 369a The office of transit shall record the passage against the...
- Article 370 (1) The office of destination shall keep the transit  
accompanying...
- Article 371 The examination of the goods shall be carried out using...

## Section 3

### Simplifications

#### Subsection 1

##### General provisions concerning simplifications

- Article 372 (1) Following an application by the principal or the consignee,...
- Article 373 (1) The authorisations referred to in Article 372(1) shall be...
- Article 374 (1) An application for authorisation to use simplifications, hereinafter referred...
- Article 375 (1) The application shall be lodged with the customs authorities...
- Article 376 (1) The dated and signed original of the authorisation and...
- Article 377 (1) The holder of an authorisation shall inform the customs...
- Article 378 (1) The customs authorities shall keep applications and attached supporting...

#### Subsection 2

##### Comprehensive guarantee and guarantee waiver

- Article 379 (1) The principal may use a comprehensive guarantee, or guarantee...
- Article 380 (1) The amount to be covered by the comprehensive guarantee...
- Article 381 (1) To be authorised to furnish a comprehensive guarantee in...
- Article 382 The comprehensive guarantee shall be furnished by a guarantor. It...
- Article 383 (1) On the basis of the authorisation, the customs authorities...
- Article 384 (1) Article 348(1) and the first subparagraph of Article 348(2)...

#### Subsection 3

##### Special loading lists

- Article 385 (1) The customs authorities may authorise principals to use as...

#### Subsection 4

##### Use of seals of a special type

- Article 386 (1) The customs authorities may authorise principals to use special...

#### Subsection 5

##### Exemption regarding prescribed itinerary

- Article 387 (1) The customs authorities may grant an exemption from the...

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## CHAPTER 7

### Simplifications

#### Section 1

#### Simplified procedure for the issue of the document used to establish the Community status of goods

|             |       |
|-------------|-------|
| Article 389 | ..... |
| Article 390 | ..... |
| Article 391 | ..... |
| Article 392 | ..... |
| Article 393 | ..... |
| Article 394 | ..... |
| Article 395 | ..... |
| Article 396 | ..... |

#### Section 2

#### Simplification of transit formalities to be carried out at offices of departure and destination

|             |       |
|-------------|-------|
| Article 397 | ..... |
|-------------|-------|

#### Subsection 6

#### Authorised consignor status

|             |       |
|-------------|-------|
| Article 398 | ..... |
| Article 399 | ..... |
| Article 400 | ..... |
| Article 401 | ..... |
| Article 402 | ..... |
| Article 403 | ..... |
| Article 404 | ..... |
| Article 405 | ..... |

#### Subsection 7

#### Authorised consignee status

|              |       |
|--------------|-------|
| Article 406  | ..... |
| Article 407  | ..... |
| Article 408  | ..... |
| Article 408a | ..... |
| Article 409  | ..... |

#### Subsection 3

#### Other provisions

|             |       |
|-------------|-------|
| Article 410 | ..... |
| Article 411 | ..... |



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## Subsection 8

### Simplified procedures for goods carried by rail or in large containers

#### A.

##### *General provisions relating to carriage by rail*

- Article 412 Article 359 shall not apply to the carriage of goods...  
Article 413 Where the Community transit procedure is applicable, formalities under that...  
Article 414 The CIM consignment note shall be equivalent to a Community...  
Article 415 The railway company of each Member State shall make the...  
Article 416 (1) A railway company which accepts goods for carriage under...  
Article 417 The railway companies shall ensure that consignments transported under the...  
Article 418 Where the contract of carriage is modified so that: a...  
Article 419 (1) The consignment note CIM shall be produced at the...  
Article 420 As a general rule and having regard to the identification...  
Article 421 (1) In the cases referred to in the first subparagraph...  
Article 422 (1) Article 419 and 420 shall apply to a transport...  
Article 423 (1) Where a transport operation starts outside the customs territory...  
Article 424 (1) Where a transport operation starts and is to end...  
Article 425 Goods which are transported under Articles 423 (1) or 424...

#### B.

##### *Provisions relating to goods carried in large containers*

- Article 426 Where the Community transit procedure is applicable, formalities under that...  
Article 427 For the purpose of Articles 426 to 442: 'transport undertaking'...  
Article 428 TR transfer notes used by transport undertakings shall have the...  
Article 429 (1) In each Member State the transport undertaking shall make...  
Article 430 (1) In the case of transport operations referred to in...  
Article 431 If customs formalities have to be carried out during carriage...  
Article 432 The transport undertaking shall ensure that transport operations carried out...  
Article 433 Where a contract of carriage is modified so that: a...  
Article 434 (1) Where a transport operation to which the Community transit...  
Article 435 Identification of goods shall be ensured in accordance with Article...  
Article 436 (1) In the cases referred to in the first subparagraph...  
Article 437 (1) Where a transport operation starts within the customs territory...  
Article 438 (1) Where a transport operation starts outside the customs territory...  
Article 439 (1) Where a transport operation starts and is to end...  
Article 440 Goods which are transported under Articles 438 (1) or 439...

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## C.

### *Other provisions*

Article 441 (1) Articles 350 and 385 shall apply to any loading...

## D.

### *Scope of the normal procedures and the simplified procedures*

Article 442 (1) Where the Community transit procedure is applicable, the provisions...

Article 442a (1) Where production of the Community transit declaration at the...

## CHAPTER 8

### Special provisions applicable to certain modes of transport

#### Subsection 9

##### Simplified procedures for transport by air

Article 443 .....

Article 444 (1) An airline may be authorised to use the goods...

Article 445 (1) An airline may be authorised to use a manifest...

#### Subsection 10

##### Simplified procedures for maritime transport

Article 446 Where Articles 447 and 448 apply, it shall not be...

Article 447 (1) Shipping companies may be authorised to use the goods...

Article 448 (1) A shipping company may be authorised to use a...

Article 449 .....

#### Subsection 11

##### Simplified procedure for transport by pipeline

Article 450 (1) Where the Community transit procedure applies, the formalities relating...

## Section 4

### Customs debt and recovery

Article 450a The time limit referred to in the third indent of...

Article 450b (1) Where, following initiation of recovery proceedings for other charges,...

Article 450c (1) Where the procedure has not been discharged, the customs...

Article 450d The Member States shall assist each other in determining the...

## CHAPTER 9

### Transport under the TIR or ATA procedure

#### Section 1

##### Common Provisions

- Article 451 (1) Where goods are transported from one point in the...  
Article 452 Where, in the course of transport from one point in...  
Article 453 (1) Goods transported under cover of TIR or ATA carnets...

#### Section 2

##### The TIR procedure

- Article 454 The provisions of this section apply to the transport of...  
Article 454a (1) Following an application by the consignee, the customs authorities...  
Article 454b (1) In respect of goods arriving at his premises or...  
Article 454c (1) The TIR carnet holder shall have fulfilled his obligations...  
Article 455 (1) The customs authorities of the Member State of destination...  
Article 455a (1) Where the customs authorities of the Member State of...

#### Section 2

##### Provisions relating to the TIR carnet procedure

- Article 456 (1) When an offence or irregularity under the TIR Convention...  
Article 457 (1) For the purposes of Article 8(4) of the TIR...  
Article 457a Where customs authorities of a Member State decide to exclude...  
Article 457b (1) Where a TIR operation concerns the same goods as...

#### Section 3

##### The ATA procedure

- Article 457c (1) This Article shall apply without prejudice to the specific...  
Article 457d (1) Where an offence or irregularity is found to have...  
Article 458 (1) The customs authorities shall designate a coordinating office in...  
Article 459 (1) Where the customs authorities of a Member State establish...  
Article 460 (1) The amount of duties and taxes arising from the...  
Article 461 (1) Where it is established that the offence or irregularity...

## CHAPTER 10

### Transport under the form 302 procedure

- Article 462 (1) Where, in accordance with Articles 91 (2) (e) and...

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## Chapter 10a

### Procedure for postal consignments

Article 462a (1) Where under Article 91(2)(f) of the Code, non-Community goods...

## CHAPTER 11

### Use of community transit documents to apply measures relating to the export of certain goods

|             |       |
|-------------|-------|
| Article 463 | ..... |
| Article 464 | ..... |
| Article 465 | ..... |
| Article 466 | ..... |
| Article 467 | ..... |
| Article 468 | ..... |
| Article 469 | ..... |
| Article 470 | ..... |

## CHAPTER 12

### Provisions relating to documents (Control copy T5) to be used for applying Community measures involving controls on the use and/or destination of goods

|             |       |
|-------------|-------|
| Article 471 | ..... |
| Article 472 | ..... |
| Article 473 | ..... |
| Article 474 | ..... |
| Article 475 | ..... |
| Article 476 | ..... |
| Article 477 | ..... |
| Article 478 | ..... |
| Article 479 | ..... |
| Article 480 | ..... |
| Article 481 | ..... |
| Article 482 | ..... |
| Article 483 | ..... |
| Article 484 | ..... |
| Article 485 | ..... |
| Article 486 | ..... |
| Article 487 | ..... |
| Article 488 | ..... |
| Article 489 | ..... |
| Article 490 | ..... |
| Article 491 | ..... |
| Article 492 | ..... |
| Article 493 | ..... |
| Article 494 | ..... |
| Article 495 | ..... |

### TITLE III

## CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

### CHAPTER 1

#### Basic provisions common to more than one of the arrangements

##### Section 1

##### Definitions

Article 496 For the purposes of this Title: ‘ arrangements ’ means...

##### Section 2

##### Application for authorisation

Article 497 (1) Application for authorisation shall be made in writing using...

Article 498 The application for an authorisation under Article 497 shall be...

Article 499 Where the customs authorities consider any of the information given...

##### Section 3

##### Single authorisation

Article 500 (1) Where a single authorisation is applied for, the prior...

Article 501 (1) Where the criteria and conditions for the granting of...

##### Section 4

##### Economic conditions

Article 502 (1) Except where the economic conditions are deemed to be...

Article 503 An examination of the economic conditions involving the Commission may...

Article 504 (1) Where an examination in accordance with Article 503 is...

##### Section 5

##### The decision on authorisation

Article 505 The customs authorities competent to decide shall grant the authorisation...

Article 506 The applicant shall be informed of the decision to issue...

Article 507 (1) Without prejudice to Article 508, an authorisation shall take...

Article 508 (1) Except for the customs warehousing arrangements, the customs authorities...

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## Section 6

### Other provisions concerning the operation of the arrangements

#### Subsection 1

##### General provisions

- Article 509 (1) Commercial policy measures provided for in Community acts shall...
- Article 510 Without prejudice to Article 161(5) of the Code, the supervising...

#### Subsection 2

##### Transfers

- Article 511 The authorisation shall specify whether and under which conditions the...
- Article 512 (1) Transfer between different places designated in the same authorisation...
- Article 513 Transfer from one holder to another can only take place...
- Article 514 The transfer involving an increased risk as set out in...

#### Subsection 3

##### Records

- Article 515 The customs authorities shall require the holder, the operator or...
- Article 516 The records referred to in Article 515 and, where they...

#### Subsection 4

##### Rate of yield and calculation formula

- Article 517 (1) Where relevant for the arrangements falling under Chapters 3,...
- Article 518 (1) The proportion of import/temporary export goods incorporated in the...

#### Subsection 5

##### Compensatory interest

- Article 519 (1) Where a customs debt is incurred in respect of...

#### Subsection 6

##### Discharge

- Article 520 (1) Where import or temporary export goods have been entered...
- Article 521 (1) At the latest upon expiry of the period for...

## Section 7

### Administrative cooperation

- Article 522 The customs authorities shall communicate to the Commission in the...
- Article 523 In order to make pertinent information available to other customs...

## CHAPTER 2

### Customs warehousing

#### Section 1

##### General provisions

- Article 524 For the purposes of this Chapter concerning agricultural products, 'prefinanced...
- Article 525 (1) Where a customs warehouse is public, the following classification...

#### Section 2

##### Additional conditions concerning the granting of the authorisation

- Article 526 (1) When granting the authorisation the customs authorities shall define...
- Article 527 (1) Authorisations may be granted only if any intended usual...

#### Section 3

##### Stock records

- Article 528 (1) In warehouses of type A, C, D and E,...
- Article 529 (1) The stock records shall at all times show the...
- Article 530 (1) Where goods are entered for the type E warehouse...

#### Section 4

##### Other provisions concerning the operation of the arrangements

- Article 531 Non-Community goods may undergo the usual forms of handling listed...
- Article 532 Goods may be temporarily removed for a period not exceeding...
- Article 533 Applications for permission to carry out usual forms of handling...
- Article 534 (1) Where Community goods are stored on the premises of...
- Article 535 (1) Where operations of inward processing or processing under customs...

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## CHAPTER 3

### Inward processing

#### Section 1

##### General provision

Article 536 For the purposes of this Chapter: ‘ Prior exportation ’...

#### Section 2

##### Additional conditions concerning the granting of the authorisation

Article 537 An authorisation shall be granted only where the applicant has...  
Article 538 An authorisation may also be granted for the goods referred...  
Article 539 (1.) The economic conditions shall be deemed to be fulfilled...  
Article 540 The authorisation shall specify the means and methods of  
identifying...

#### Section 3

##### Provisions concerning the operation of arrangements

Article 541 (1) The authorisation shall specify whether and under which  
conditions...  
Article 542 (1) The authorisation shall specify the period for discharge.  
Where...  
Article 543 (1) In the case of prior exportation the authorisation shall...  
Article 544 For the purposes of discharging the arrangements or the claim...

#### Section 4

##### Provisions concerning the operation of the suspension system

Article 545 (1) Use of equivalent goods for processing operations in  
accordance...  
Article 546 The authorisation shall specify whether compensating products or  
goods in...  
Article 547 In case of release for free circulation of compensating products,...  
Article 547a The import duties to be charged under Article 121(1) of...  
Article 548 (1) The list of compensating products subject to the import...  
Article 549 (1) Where the compensating products or goods in the unaltered...

#### Section 5

##### Provision concerning the operation of the drawback system

Article 550 Where goods under the drawback system are assigned a customs-  
approved...



## CHAPTER 4

### Processing under customs control

- Article 551 (1) The arrangements for processing under customs control shall apply...
- Article 552 (1) For the types of goods and operations mentioned in...

## CHAPTER 5

### Temporary importation

#### Section 1

##### General provisions

- Article 553 (1) Animals, unless of negligible commercial value, born of animals...
- Article 554 Temporary importation with total relief from import duties (hereinafter: ‘...)

#### Section 2

##### Conditions for total relief from import duties

##### Subsection 1

##### Means of transport

- Article 555 (1) For the purposes of this subsection:
- Article 556 Total relief from import duties shall be granted for pallets....
- Article 557 (1) Total relief from import duties shall be granted for...
- Article 558 (1) Total relief from import duties shall be granted for...
- Article 559 Persons established in the customs territory of the Community shall...
- Article 560 (1) Natural persons established in the customs territory of the...
- Article 561 (1) Total relief from import duties shall be granted where...
- Article 562 Without prejudice to other special provisions, the periods for discharge...

##### Subsection 2

##### Personal effects and goods for sports purposes imported by travellers; welfare material for seafarers

- Article 563 Total relief from import duties shall be granted where personal...
- Article 564 Total relief from import duties shall be granted for welfare...

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### Subsection 3

Disaster relief material; medical, surgical and laboratory  
equipment; animals; goods for use in frontier zones

- Article 565 Total relief from import duties shall be granted for disaster...  
Article 566 Total relief from import duties shall be granted where medical,...  
Article 567 Total relief from import duties shall be granted for animals...

### Subsection 4

Sound, image or data carrying media, publicity material;  
professional equipment; pedagogic material and scientific equipment

- Article 568 Total relief from import duties shall be granted for goods:...  
Article 569 (1) Total relief from import duties shall be granted where...  
Article 570 Total relief from import duties shall be granted where  
pedagogic...

### Subsection 5

Packings; moulds, dies, blocks, drawings, sketches, measuring, checking and  
testing instruments and other similar articles; special tools and instruments; goods  
to carry out tests or subject to tests; samples; replacement means of production

- Article 571 Total relief from import duties shall be granted where packings:...  
Article 572 (1) Total relief from import duties shall be granted where...  
Article 573 Total relief from import duties shall be granted for the...  
Article 574 Total relief from import duties shall be granted where samples...  
Article 575 Total relief from import duties shall be granted where  
replacement...

### Subsection 6

Goods for events or for sale

- Article 576 (1) Total relief from import duties shall be granted for...

### Subsection 7

Spare parts, accessories and equipment; other goods

- Article 577 Total relief from import duties shall be granted where spare...  
Article 578 Total relief from import duties may be granted where goods...

## Section 3

Provisions concerning the operation of the arrangements

- Article 579 Where personal effects, goods imported for sports purposes or  
means...  
Article 580 (1) Declarations for entry for the arrangements using ATA/CPD  
carnets...

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- Article 581 (1) Without prejudice to the special guarantee systems for ATA/CPD...
- Article 582 (1) Where goods placed under the arrangements in accordance with...
- Article 583 Where the goods placed under the arrangements are entered for...
- Article 584 For means of rail transport used jointly under an agreement,...

## CHAPTER 6

### Outward processing

#### Section 1

##### Additional conditions concerning the granting of the authorisation

- Article 585 (1) Except where indications to the contrary exist, the essential...
- Article 586 (1) The authorisation shall specify the means and methods to...
- Article 587 Where the arrangements are requested for repair, the temporary export...

#### Section 2

##### Provisions concerning the operation of the arrangements

- Article 588 (1) The authorisation shall specify the period for discharge. Where...
- Article 589 (1) The declaration entering the temporary export goods for the...

#### Section 3

##### Provisions concerning the calculation of the duty relief

- Article 590 (1) For the calculation of the amount to be deducted,...
- Article 591 Partial relief from import duties by taking the cost of...
- Article 592 In the case of undertakings frequently carrying out processing operations...

## TITLE IV

### IMPLEMENTING PROVISIONS RELATING TO EXPORT

#### CHAPTER 1

##### Permanent exportation

- Article 788 (1) The exporter, within the meaning of Article 161 (5)...
- Article 789 In cases involving sub-contracting, the export declaration may also be...
- Article 790 Where, for administrative reasons, the first sentence of Article 161...
- Article 791 (1) Where there are duly justified good reasons, an export...
- Article 792 (1) Without prejudice to Article 207, where the export declaration...
- Article 792a (1) Where goods released for export do not leave the...

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|              |  |
|--------------|--|
| Article 792b | (1) The customs office of export may ask the exporter...                 |
| Article 793  | (1) Copy 3 of the single administrative document or the...               |
| Article 793a | (1) The customs office of exit shall carry out appropriate...            |
| Article 793b | (1) In the case of goods brought out of the...                           |
| Article 793c | (1) Where goods under excise duty suspension arrangements are brought... |
| Article 794  | (1) Goods not subject to prohibition or restriction and not...           |
| Article 795  | Where goods leave the customs territory of the Community without...      |
| Article 796  | .....  |

### CHAPTER 3

Exchange of export data between customs authorities  
using information technology and computer networks

|              |   |
|--------------|---|
| Article 796a | (1) The customs office of export shall authorise release of...        |
| Article 796b | (1) On release of the goods, the customs office of...                 |
| Article 796c | The customs authorities may require notification of the arrival of... |
| Article 796d | (1) The customs office of exit shall satisfy itself that...           |
| Article 796e | (1) Upon receipt of the ' Exit results ' message...                   |

### CHAPTER 4

Temporary exportation using an ATA carnet

|             |  |
|-------------|--|
| Article 797 | (1) An ATA carnet may be used for export where...                |
| Article 798 | Where goods which left the customs territory of the Community... |

### TITLE V

#### OTHER CUSTOMS-APPROVED TREATMENTS OR USES

### CHAPTER 1

Free zones and free warehouses

#### Section 1

Provisions common to Sections 2 and 3

#### Subsection 1

Definitions and general provisions

|             |   |
|-------------|---|
| Article 799 | For the purposes of this Chapter: ' control type I...                 |
| Article 800 | Any person may apply to the customs authorities designated by...      |
| Article 801 | (1) The application for an authorisation to build in a...             |
| Article 802 | The customs authorities of the Member States shall communicate the... |

## Subsection 2

### Approval of the stock records

- Article 803 (1) The carrying on of activities by an operator shall...  
Article 804 (1) The application for approval of the stock records shall...

## Section 2

### Provisions applicable to free zones of control type I and to free warehouses

#### Subsection 1

##### Controls

- Article 805 The fence enclosing free zones shall be such as to...  
Article 806 The stock records to be kept for the free zone...  
Article 807 The inward processing or processing under customs control procedures shall...

#### Subsection 2

### Other provisions concerning the operation of free zone of control type I and free warehouses

- Article 808 Commercial policy measures provided for in Community acts shall be...  
Article 809 Where the elements for assessment of the customs debt to...  
Article 810 A victualling warehouse may be set up in a free...  
Article 811 In the case of the re-exportation of non-Community goods which...  
Article 812 Where the customs authorities certify the Community or non-Community status...

## Section 3

### Provisions applicable to free zones of control type II

- Article 813 Without prejudice to the provisions in section 1 and in...  
Article 814 Where non-Community goods which are not unloaded or which are...

## CHAPTER 2

### Re-exportation, destruction and abandonment

#### Section 1

##### Re-exportation

- Article 841 (1) Where re-exportation is subject to a customs declaration Articles...

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## Section 2

### Destruction and abandonment

Article 842 (1) For the purposes of Article 182 (3) of the...

#### TITLE VI

### GOODS LEAVING THE CUSTOMS TERRITORY OF THE COMMUNITY

Article 843 (1) This Title lays down the conditions applicable to goods...

#### PART III

### Privileged operations

#### TITLE I

### RETURNED GOODS

Article 844 (1) In accordance with Article 185 (2) (b) of the...

Article 845 Returned goods shall be exempt from import duties even where...

Article 846 (1) By way of derogation from Article 186 of the...

Article 847 When completing the customs export formalities, the customs  
authorities shall,...

Article 848 (1) The following shall be accepted as returned goods: goods...

Article 849 (1) A declaration for release for free circulation relating to...

Article 850 Information sheet INF 3 shall be drawn up in an...

Article 851 (1) Subject to paragraph 3, information sheet INF 3 shall...

Article 852 (1) Information sheet INF 3 shall contain all items of...

Article 853 The original and one copy of information sheet INF 3...

Article 854 The customs office of reimportation shall record on the original...

Article 855 In the event of theft, loss or destruction of the...

Article 856 (1) At the request of the customs authorities at the...

#### TITLE II

### PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE TERRITORIAL SEA OF A THIRD COUNTRY BY COMMUNITY FISHING VESSELS

Article 856a (1) Exemption from import duties for the products referred to...

#### PART IV

### CUSTOMS DEBT

#### TITLE I

### SECURITY

Article 857 (1) The types of security other than cash deposits or...

Article 858 Where security is given by making a cash deposit, no...

## 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...
- Article 860 The customs authorities shall consider a customs debt to have...
- Article 861 The fact that the failures referred to in Article 859...

#### CHAPTER 2

Natural wastage

- Article 862 (1) For the purposes of Article 206 of the Code,...
- Article 863 The customs authorities may waive the obligation for the person...
- Article 864 The national provisions in force in the Member States concerning...

#### CHAPTER 3

Goods in special situations

- Article 865 The presentation of a customs declaration for the goods in...
- Article 866 Without prejudice to the provisions laid down concerning prohibitions or...
- Article 867 The confiscation of goods pursuant to Article 233 (c) and...
- Article 867a (1) Non-Community goods which have been abandoned to the Exchequer...

## TITLE III

### RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT

- Article 868 Member States need not enter in the accounts amounts of...
- Article 869 The customs authorities shall themselves decide not to enter uncollected...
- Article 870 (1) Each Member State shall hold at the disposal of...
- Article 871 (1) The customs authority shall transmit the case to the...
- Article 872 The Commission shall send to the Member States a copy...
- Article 872a Where, at any time in the procedure provided for in...
- Article 873 After consulting a group of experts composed of representatives of...
- Article 874 The Member State concerned shall be notified of the decision...
- Article 875 Where it is established by the decision referred to in...
- Article 876 If the Commission fails to take a decision within the...
- Article 876a (1) The customs authorities shall suspend the debtor's obligation to...

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## TITLE IV

### REPAYMENT OR REMISSION OF IMPORT OR EXPORT DUTIES

#### CHAPTER 1

##### General provisions

Article 877 (1) For the purposes of this Title:

#### CHAPTER 2

##### Implementing provisions relating to Articles 236 to 239 of the Code

##### Section 1

##### Application

Article 878 (1) Application for repayment or remission of import or export...  
 Article 879 (1) Applications for repayment or remission, accompanied by the documents...  
 Article 880 Without prejudice to any specific provisions adopted in this connection...  
 Article 881 (1) The customs office referred to in Article 879 may...  
 Article 882 (1) For returned goods on which export duties were levied...

##### Section 2

##### Procedure for granting repayment or remission

Article 883 The decision-making customs authority may authorize completion of the customs...  
 Article 884 Without prejudice to Article 883 and until a decision has...  
 Article 885 (1) Where an application for repayment or remission relates to...  
 Article 886 (1) When the decision-making customs authority possesses all the necessary...  
 Article 887 (1) The implementing customs office shall take steps to ensure:...  
 Article 888 A decision-making customs authority having approved an application for repayment...  
 Article 889 (1) Where the request for repayment or remission is based...  
 Article 890 The decision-making customs authority shall grant repayment or remission when:...  
 Article 891 Repayment or remission of duty shall not be granted where...  
 Article 892 Import duties shall not be repaid or remitted under Article...  
 Article 893 (1) Without prejudice to Article 900 (1) (c), the decision-making...  
 Article 894 Where destruction of the goods authorized by the decision-making customs...  
 Article 895 Where the authorization referred to in the second subparagraph of...  
 Article 896 (1) Goods which, under the common agricultural policy, are entered...  
 Article 897 Where it is not the complete article that is exported,...



Article 898 The amount referred to in Article 240 of the Code...

### 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 899 (1) Where the decision-making customs authority establishes that an application...
- Article 900 (1) Import duties shall be repaid or remitted where:
- Article 901 (1) Import duties shall be repaid or remitted where:
- Article 902 (1) For the purposes of Article 901 (2):
- Article 903 (1) For returned goods in respect of which an export...
- Article 904 Import duties shall not be repaid or remitted where the...
- Article 904a (1) When no communication is required under paragraph 2, each...

#### Section 2

Decisions to be taken by the Commission

- Article 905 (1) Where the application for repayment or remission submitted under...
- Article 906 The Commission shall forward to the Member States a copy...
- Article 906a Where, at any time in the procedure provided for in...
- Article 907 After consulting a group of experts composed of representatives of...
- Article 908 (1) The Member State concerned shall be notified of the...
- Article 909 If the Commission fails to take a decision within the...

### CHAPTER 4

Administrative assistance between the Customs authorities of the Member States

- Article 910 In the cases referred to in Article 885 (2), the...
- Article 911 (1) Within two weeks of the date of receipt of...
- Article 912 The implementing customs office shall send the certificate referred to...

#### Part IVa

### CONTROLS ON THE USE AND/OR DESTINATION OF GOODS

- Article 912a (1) For purposes of this part: (a) ‘competent authorities...
- Article 912b (1) A T5 control copy shall be made out in...
- Article 912c (1) The goods and the originals of the T5 control...
- Article 912d (1) Where the issue of the T5 control copy calls...
- Article 912e (1) Unless otherwise provided in the Community rules requiring a...

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- Article 912f (1) The T5 control copy may be issued retrospectively on...  
Article 912g (1) The competent authorities of each Member State may,  
within...

## PART V

### FINAL PROVISIONS

- Article 913 The following Regulation and Directives shall be repealed:  
Regulation (EEC)...
- Article 914 References to the provisions repealed shall be understood as  
referring...
- Article 915 This Regulation shall enter into force on the third day...  
Signature

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(1) [OJ No L 302, 19. 10. 1992, p. 1.](#)

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