

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No 2913/92 establishing the Community Customs Code (repealed)

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Article 370 (1) Acceptance by the guarantee office of the guarantor's
undertaking...
Article 371 The guarantor may issue flat-rate guarantee vouchers: which are
not...
Article 372 The cancellation of a guarantee shall be notified forthwith to...

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Individual guarantees

- Article 373 (1) An individual guarantee furnished for a single Community
transit...

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Provisions common to subsections 1 to 4

Article 374 The guarantor shall be released from his obligations as provided...

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Guarantee waiver

Article 375 (1) For the purposes of granting the guarantee waiver for...

Article 376 (1) In accordance with Article 95 (3) of the Code,...

Article 377 (1) Where the guarantee waiver is applied, reference to the...

Section 3

Irregularities; proof of regularity

Article 378 (1) Without prejudice to Article 215 of the Code, where...

Article 379 (1) Where a consignment has not been presented at the...

Article 380 Proof of the regularity of a transit operation within the...

CHAPTER 5

Internal Community transit

Article 381 (1) All goods which are to move under the internal...

CHAPTER 6

Provisions common to Chapters 4 and 5

Article 382 (1) In the case of consignments comprising both goods which...

Article 383 In the case of consignments comprising both goods moving under...

Article 384 Where necessary, the customs authorities of the Member States shall...

Article 385 The transit declarations and documents shall be drawn up in...

Article 386 (1) The paper used for the loading lists, transit advice...

Article 387 The forms shall measure: 210 × 297 mm for the...

Article 388 (1) The flat-rate guarantee vouchers shall show the name and...

CHAPTER 7

Simplifications

Section 1

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

Article 389 Without prejudice to the application of Article 317 (4), the...

Article 390 (1) The authorization provided for in Article 389 shall be...

- Article 391 (1) Authorizations issued by the customs authorities shall specify in...
- Article 392 (1) The authorization shall stipulate that box C Office of...
- Article 393 (1) The customs authorities may authorize the authorized consignor not...
- Article 394 The authorized consignor shall make a copy of each document...
- Article 395 (1) The authorized consignor shall: (a) comply with the provisions...
- Article 396 The customs authorities of the Member State of consignment may...

Section 2

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

- Article 397 Where the Community transit procedure is applicable the formalities relating...

Subsection 1

Formalities at the office of departure

- Article 398 The customs authorities of each Member State may authorize any...
- Article 399 (1) The authorization provided for in Article 398 shall be...
- Article 400 Authorizations issued by the customs authorities shall specify in particular:...
- Article 401 (1) The authorization shall stipulate that the box reserved for...
- Article 402 (1) Not later than on consignment of the goods, the...
- Article 403 The Community transit declaration, duly completed and bearing the indications...
- Article 404 (1) The customs authorities may authorize the authorized consignor not...
- Article 405 (1) The authorized consignor shall: (a) comply with the provisions...

Subsection 2

Formalities at the office of destination

- Article 406 (1) The customs authorities of each Member State may issue...
- Article 407 (1) The authorization referred to in Article 406 shall be...
- Article 408 (1) Authorizations issued by the customs authorities shall specify in...
- Article 409 (1) The authorized consignee shall, in respect of consignments arriving...

Subsection 3

Other provisions

- Article 410 The customs authorities of the Member State of departure or...

Article 411 (1) Where presentation of the Community transit declaration at the...

Section 3

Simplification of formalities for goods transported by rail

Subsection 1

General provisions relating to carriage by rail

Article 412 Article 352 shall not apply to the carriage of goods...
Article 413 Where the Community transit procedure is applicable, formalities under that...
Article 414 The consignment note CIM shall be equivalent to: a T1...
Article 415 The railway company of each Member State shall make the...
Article 416 (1) The railway company which accepts the goods for transport...
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 (1)...

Subsection 2

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 The TR transfer note used by the transport undertaking shall...
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...

Subsection 3

Other provisions

Article 441 (1) The second subparagraph of Article 341 (2) and Articles...

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Scope of the normal procedures and the simplified procedures

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

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Special provisions applicable to certain modes of transport

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Transport by air

Article 443 The Community transit procedure shall only be compulsory in respect...

Article 444 (1) Where, in accordance with Article 443, the Community transit...

Article 445 Where, in accordance with Article 443, the Community transit procedure...

Section 2

Transport by sea

Article 446 The Community transit procedure shall only be compulsory in respect...

Article 447 The Community transit procedure shall not apply when goods referred...

Article 448 (1) Where, in accordance with Article 446, the Community transit...

Article 449 By way of derogation from Article 446, goods taken on...

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

CHAPTER 9

Transport under the TIR or A TA carnet procedure

Section 1

Common Provisions

- Article 451 (1) Where, in accordance with Articles 91 (2) (b) and...
Article 452 Where, in the course of transport from one point in...
Article 453 (1) Goods transported under cover of TIR or ATA carnets...
Article 454 (1) This Article shall apply without prejudice to the specific...
Article 455 (1) Where an offence or irregularity is found to have...

Section 2

Provisions relating to the TIR carnet procedure

- Article 456 For the purposes of Article 1 (h) of the TIR...
Article 457 For the purposes of Article 8 (4) of the TIR...

Section 3

Provisions relating to the ATA carnet procedure

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

- Article 463 (1) This Chapter lays down the conditions applicable to goods...
Article 464 Where the goods referred to in Article 463 (1) are...
Article 465 (1) Where the goods referred to in Article 463 (1)...
Article 466 Articles 464 and 465 shall not apply where, on declaration...
Article 467 (1) Where the measure referred to in Article 463 (2)...
Article 468 (1) Article 465 shall also apply to goods referred to...
Article 469 Where the goods are not restored to free movement immediately...
Article 470 Where the goods referred to in Article 463 (1) move...

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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 For the purposes of this Chapter: ‘competent authorities’ means:
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- Article 472 (1) Where implementation of a Community measure is subject
to...
- Article 473 The forms for control copy T5 shall correspond to the...
- Article 474 (1) The paper used shall be pale blue, dressed for...
- Article 475 The competent authorities of the Member States may require
that...
- Article 476 Control copy T5 shall be made out in an official...
- Article 477 (1) Control copy T5 shall be completed by typewriter or...
- Article 478 (1) The competent authorities of each Member State may allow...
- Article 479 (1) The competent authorities of each Member State may allow...
- Article 480 (1) The authorization referred to in Article 479 (1) may...
- Article 481 (1) Control copy T5 forms and, where appropriate, continuation
forms...
- Article 482 (1) Where goods move under a Community transit procedure,
or...
- Article 483 (1) The office of destination shall carry out, or cause...
- Article 484 Any person who presents a control copy T5 and the...
- Article 485 (1) In the case of a consignment of goods accompanied...
- Article 486 (1) Control copy T5 may be issued retrospectively on condition...
- Article 487 By way of derogation from Article 472 and unless otherwise...
- Article 488 The competent authorities of each Member State may, within
the...
- Article 489 (1) The authorization provided for in Article 488 shall be...
- Article 490 The authorization issued by the competent authorities shall
specify in...
- Article 491 (1) The authorization shall stipulate that the box reserved for...
- Article 492 (1) The authorized consignor shall, not later than the time...
- Article 493 (1) The authorized consignor shall: (a) comply with the
provisions...
- Article 494 (1) The competent authorities may authorize the authorized
consignor not...
- Article 495 The forms set out in Annexes I, II and III...

TITLE III

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER 1

Common provisions

Section 1

Definitions

- Article 496 For the purposes of this Title: supervising customs office
means:...

Section 2

Authorizing use of the procedure — normal procedure

- Article 497 (1) Without prejudice to paragraph 3 and Articles 568, 656,...
- Article 498 The lodging of an application signed by the applicant shall...
- Article 499 (1) Before issuing an authorization, the customs authorities competent to...
- Article 500 (1) Without prejudice to Articles 568, 656, 695 and 760,...
- Article 501 (1) Where one of the conditions for granting the authorization...
- Article 502 (1) The customs authorities shall keep applications and their annexes,...

CHAPTER 2

Customs warehousing

Section 1

General provisions

Subsection 1

Definitions and types of warehouse

- Article 503 For the purposes of this Chapter: agricultural goods means: goods...
- Article 504 (1) Without prejudice to paragraphs 2 and 3, customs warehouses...

Subsection 2

Location of customs warehouses

- Article 505 (1) With the exception of type E and type F...
- Article 506 Type A, type C, type D and type E warehouses...

Subsection 3

Commercial policy measures

- Article 507 Where Community acts provide that commercial policy measures are to...

Section 2

Provisions concerning the granting of authorization

- Article 508 The provisions of this Section shall apply to all types...
- Article 509 The application for authorization shall be submitted, in accordance with...
- Article 510 (1) Authorization may be granted only if the applicant shows...

Article 511 (1) Authorizations shall be issued by the customs authorities designated...

Article 512 (1) The economic need criterion referred to in Article 510...

Section 3

Entry of goods for the procedure

Article 513 (1) Goods to be entered for the customs warehousing procedure...

Subsection 1

Normal procedure

Article 514 The declaration referred to in Article 513 shall be made...

Subsection 2

Simplified procedures

Article 515 The simplified procedures provided for in Article 76 of the...

Article 516 The procedures provided for in Articles 514 and 515 shall...

Section 4

Operation of customs warehouses and the customs warehousing procedure

Subsection 1

Stock records

Article 517 (1) In type A, type C, type D and type...

Article 518 Without prejudice to Article 517 (3), the supervising office shall...

Article 519 Where records kept for commercial or tax purposes by the...

Article 520 (1) The stock records referred to in Article 105 of...

Article 521 (1) Goods entered for the customs warehousing procedure in a...

Subsection 2

Usual forms of handling

Article 522 (1) Without prejudice to paragraphs 2 and 3, the usual...

Article 523 (1) The person concerned must apply to the supervising office...

Subsection 3

Common storage of goods of different customs status

Article 524 (1) Provided the proper conduct of operations is not thereby...

Subsection 4

Temporary removal

Article 525 (1) Before temporarily removing goods from the premises of the...

Subsection 5

Transfer of goods between customs warehouses without termination of the procedure

Article 526 (1) To transfer goods between customs warehouses without termination of...

Subsection 6

Inventory

Article 527 The supervising office may, where it considers this necessary to...

Section 5

Discharge

Article 528 (1) Where equivalent goods are stored in common, as referred...

Section 6

Special provisions concerning Community agricultural products

Article 529 Sections 1 to 5, excluding Articles 522 and 524, shall...

Article 530 (1) Where the declaration referred to in Article 513 (1)...

Article 531 (1) Without prejudice to paragraph 2, the declaration referred to...

Article 532 Without prejudice to Commission Regulation (EEC) No 815/89 concerning coloured...

Article 533 (1) The customs warehousing procedure shall be discharged when an...

Article 534 (1) Prefinanced goods entered for the customs warehousing procedure shall...

Section 7

Use of a customs warehouse without entry of goods for the procedure

Subsection 1

Community goods

Article 535 The processing of prefinanced basic products on the premises of...

Article 536 (1) Where the customs authorities require Community goods other than...

Article 537 The following may be stored on the premises of a...

Subsection 2

Non-Community goods

- Article 538 (1) This subsection shall apply to inward processing operations (suspension...
Article 539 The customs authorities shall withhold authorization to use the simplified...
Article 540 Processing operations carried out under the inward processing procedure or...
Article 541 (1) To use the procedures provided for in this subsection,...
Article 542 (1) Where goods are placed under the inward processing procedure...
Article 543 (1) Where goods already on the premises of a customs...
Article 544 (1) Where compensating products or goods in the unaltered state...
Article 545 (1) Where the inward processing procedure or the procedure for...
Article 546 Articles 544 (2) and 545 (2) and (4) shall be...
Article 547 (1) Provided the proper conduct of operations is not affected,...

Section 8

Exchange of information

- Article 548 Pursuant to this Chapter each Member State shall inform the...

CHAPTER 3

Inward processing

Section 1

General provisions

- Article 549 For the purposes of this Chapter: main compensating products means:...
Article 550 The goods referred to in Article 114 (2) (d) of...

Section 2

Authorizing use of the procedure — normal procedure

- Article 551 (1) An authorization to use the suspension system shall be...
Article 552 (1) The economic conditions laid down in Article 117 (c)...
Article 553 (1) In exceptional circumstances, where the applicant considers the economic...
Article 554 In assessing the economic conditions, the following shall not in...
Article 555 (1) The application shall be made in conformity with Article...
Article 556 (1) Without prejudice to Article 568, the authorization shall be...
Article 557 Where Article 556 (2) does not apply and compensating products...
Article 558 (1) The period of validity of the authorization shall be...

- Article 559 (1) When issuing the authorization the designated customs authorities shall...
- Article 560 (1) Without prejudice to paragraph 2, in the case of...
- Article 561 (1) In the case of prior exportation the customs authorities...
- Article 562 (1) The periods referred to in Articles 559 and 560...
- Article 563 (1) Monthly or quarterly aggregation shall be authorized by the...
- Article 564 (1) Where monthly aggregation is authorized for the agricultural products...
- Article 565 The periods referred to in Articles 563 and 564 shall...
- Article 566 (1) Subject to Article 567, the rate of yield as...
- Article 567 (1) The standard rates of yield referred to in paragraph...

Section 3

Authorizing use of the procedure — simplified procedure

- Article 568 (1) This Article shall apply where processing operations are to...

Section 4

Equivalent compensation and prior exportation

Subsection 1

Equivalent compensation under the suspension system and the drawback system

- Article 569 (1) Without prejudice to paragraph 2 and Article 570 (2),...
- Article 570 (1) Where the circumstances so warrant, the customs authorities may...
- Article 571 (1) In the case of equivalent compensation without prior exportation,...

Subsection 2

Prior exportation under the suspension system

- Article 572 (1) Where equivalent compensation is used under the suspension system,...

Section 5

Provisions applying to the suspension system

Subsection 1

Entry of goods for the procedure

- Article 573 (1) The procedures governing the entry of goods for the...

(a)

Normal procedure

- Article 574 (1) Except where Article 568 applies, the declaration entering import...
- Article 575 (1) The declaration referred to in Article 574 shall be...

(b)

Simplified procedures

- Article 576 (1) The simplified procedures provided for in Article 76 of...

Subsection 2

Discharge of the procedure

- Article 577 (1) Pursuant to Article 89 of the Code, the inward...
- Article 578 The declaration to assign compensating products or goods in the...
- Article 579 (1) When the nature and/or technical characteristics of the import...
- Article 580 (1) The conditions for the release for free circulation of...
- Article 581 Without prejudice to use of the simplified procedures, any compensating...

(a)

Normal procedures

- Article 582 (1) Except where Article 568 is applied, the declaration discharging...
- Article 583 (1) The declaration referred to in Article 582 shall be...

(b)

Simplified procedures

- Article 584 The simplified procedures provided for in Article 76 of the...

(c)

Provisions concerning application of charges

- Article 585 (1) Where the import goods are olive oils falling within...
- Article 586 In the event of the release for free circulation of...
- Article 587 (1) Where the compensating products are released for free circulation...
- Article 588 (1) The list of compensating products and processing operations to...
- Article 589 (1) Where a customs debt is incurred in respect of...
- Article 590 (1) In specific cases, particularly in the case of processing...
- Article 591 (1) The proportion of import goods incorporated in compensating products...

- Article 592 The quantitative scale method (compensating products) shall be used where...
- Article 593 (1) The quantitative scale method (import goods) shall be applied...
- Article 594 (1) Where Articles 592 and 593 do not apply, the...

(d)

Bill of discharge

- Article 595 (1) Without prejudice to Article 596 (3), the holder of...
- Article 596 (1) The bill of discharge shall be supplied within 30...
- Article 597 (1) Import duties on import goods, whether in the form...
- Article 598 The supervising office shall annotate the bill of discharge on...
- Article 599 (1) Where import goods have been entered for the procedure...

Subsection 3

Triangular traffic

- Article 600 The customs authorities referred to in Article 556 may allow...
- Article 601 (1) For triangular traffic the information sheet referred to as...
- Article 602 (1) When the export declaration in respect of the compensating...
- Article 603 The import goods may be entered for the procedure at...
- Article 604 (1) The declaration entering import goods for the procedure must...
- Article 605 Where the office of entry for the procedure and the...

Subsection 4

Specific commercial policy measures

- Article 606 Where the application for authorization relates to goods subject to...
- Article 607 (1) Where Community acts provide for specific commercial policy measures...
- Article 608 Subject to the applicable provisions, the re-export of non-Community goods...
- Article 609 (1) The release for free circulation of import goods in...

Subsection 5

Administrative cooperation

- Article 610 (1) Where the compensating products or goods in the unaltered...
- Article 611 (1) The information sheet referred to as the INF 1...
- Article 612 Where the INF 1 sheet is used for the purposes...
- Article 613 (1) Under Article 611 (2) (b), where the release for...
- Article 614 Should release for free circulation be requested where an INF...
- Article 615 (1) The holder of the authorization may ask for an...

Subsection 6

Transfer of goods

Article 616 (1) Without prejudice to Articles 617 to 623 when products...

(a)

Provisions governing transfers of goods or products using a single authorization

Article 617 The customs authorities shall permit compensating products or goods in...

Article 618 The holder of the authorization shall retain responsibility for transferred...

(b)

Provisions governing transfers of goods or products from the holder of an authorization to the holder of another

Article 619 The customs authorities shall permit compensating products or goods in...

Article 620 (1) Responsibility for transferred goods or products shall pass to...

(c)

General provisions

Article 621 (1) Provided the proper conduct of operations is not thereby...

Article 622 The holder of the authorization shall be responsible for providing...

Article 623 (1) Where the transfer procedures referred to in this subsection...

Section 6

Provisions applicable to the drawback system

Subsection 1

Release for free circulation under the drawback system

Article 624 The procedures laid down for release for free circulation under...

(a)

Normal procedure

Article 625 (1) Except where Article 568 applies, the declaration for release...

Article 626 (1) The declaration referred to in Article 625 shall be...

(b)

Simplified procedures

Article 627 (1) The simplified procedures provided for in Article 76 of...

Subsection 2

Repayment or remission of duties

- Article 628 The cases referred to in Article 577 (2) shall be...
- Article 629 The declaration or application to assign compensating products to one...
- Article 630 Without prejudice to the use of the simplified procedures, any...
- Article 631 (1) Except where Article 568 applies, the declaration assigning the...
- Article 632 (1) The declaration referred to in Article 631 shall be...
- Article 633 The simplified procedures provided for in Article 76 of the...
- Article 634 (1) The proportion of import goods incorporated in compensating products...
- Article 635 The quantitative scale method (compensating products) shall be used where...
- Article 636 The quantitative scale method (import goods) shall be applied where...
- Article 637 (1) Where Articles 635 and 636 cannot be applied, the...
- Article 638 (1) The repayment or remission of import duties shall be...
- Article 639 (1) The period referred to in Article 128 (3) of...
- Article 640 (1) The repayment claim/IP shall contain inter alia the following...
- Article 641 (1) Where the supervising office decides that the declarations referred...
- Article 642 (1) The supervising office may allow claims to omit some...
- Article 643 The supervising office shall annotate the repayment claim /IP on...

Subsection 3

Administrative cooperation

- Article 644 (1) Where compensating products under the drawback system are placed...
- Article 645 Where the compensating products obtained from inward processing operations under...
- Article 646 (1) The information sheet known as the INF 7 sheet...
- Article 647 (1) The information sheet shall be presented by the person...

Section 7

Exchange of information with the Commission

- Article 648 (1) The Member States shall communicate to the Commission:
- Article 649 (1) The Member States shall communicate to the Commission:

CHAPTER 4

Processing under customs control

Section 1

General provisions

Article 650 Pursuant to Article 131 of the Code, the procedure for...

Subsection 1

Authorization — normal procedure

- Article 651 (1) The application shall be made in conformity with Article...
- Article 652 (1) Without prejudice to Article 656, the authorization shall be...
- Article 653 The period of validity of the authorization shall be set...
- Article 654 (1) When issuing the authorization the customs authorities shall specify...
- Article 655 (1) The rate of yield, or method of determining the...

Subsection 2

Authorization — simplified procedure

Article 656 (1) This Article shall apply where processing operations are to...

Section 2

Entry of goods for the procedure

- Article 657 (1) Except where Article 656 is applied, the declaration entering...
- Article 658 (1) The declaration referred to in Article 657 shall be...
- Article 659 (1) The simplified procedures provided for in Article 76 of...

Section 3

Discharge of the procedure

- Article 660 (1) Discharge of the procedure shall be based either on...
- Article 661 (1) Except where Article 656 is applied, the declaration discharging...
- Article 662 (1) The declaration referred to in Article 661 shall be...
- Article 663 The simplified procedures provided for in Article 76 of the...
- Article 664 (1) The holder of the authorization shall supply the supervising...
- Article 665 (1) The supervising office may agree that:
- Article 666 Pursuant to Article 36 (1) of the Code, where the...
- Article 667 Where commercial policy measures are in force for the import...

Section 4

Exchange of information with the Commission

- Article 668 (1) The Member States shall communicate to the Commission:
Article 669 (1) The Member States shall communicate to the Commission:

CHAPTER 5

Temporary importation procedure

Section 1

General provisions

- Article 670 For the purposes of this Chapter: office of entry means:...

Section 2

Temporary importation of goods other than means of transport

Subsection 1

Temporary importation with total relief: scope and conditions

(a)

Professional equipment

- Article 671 (1) The temporary importation procedure with total relief from import...
Article 672 Spare parts subsequently imported for the repair of professional equipment...

(b)

Goods for display or use at exhibitions, fairs, meetings or similar events

- Article 673 (1) The temporary importation procedure with total relief from import...

(c)

Teaching aids and scientific equipment

- Article 674 (1) The temporary importation procedure with total relief from import...
Article 675 (1) The temporary importation procedure with total relief from import...
Article 676 (1) For the purposes of Article 674 (3) (a), approved...

(d)

Medical, surgical and laboratory equipment

Article 677 (1) The temporary importation procedure with total relief from import...

(e)

Disaster relief materials

Article 678 (1) The temporary importation procedure with total relief from import...

(f)

Packings

Article 679 (1) The temporary importation procedure with total relief from import...

(g)

Other goods qualifying for temporary importation with total relief

- Article 680 The temporary importation procedure with total relief from import duties...
- Article 681 (1) The temporary importation procedure with total relief from import...
- Article 682 (1) The temporary importation procedure with total relief from import...
- Article 683 The temporary importation procedure with total relief from import duties...
- Article 684 (1) The temporary importation procedure with total relief from import...
- Article 685 The temporary importation procedure with total relief from import duties...
- Article 686 (1) The temporary importation procedure with total relief from import...
- Article 687 The temporary importation procedure with total relief from import duties...
- Article 688 (1) The temporary importation procedure with total relief from import...
- Article 689 (1) Any Member State may decide to grant total relief...

Subsection 2

Special provisions relating to goods qualifying for partial relief

Article 690 Pursuant to Article 142 (2) of the Code, the list...

Subsection 3

Authorizing use of the procedure

(a)

Normal procedure

- Article 691 (1) The application shall be made in conformity with Article...
Article 692 (1) Without prejudice to Article 695, the authorization shall be...
Article 693 The period of validity of the authorization shall be set...
Article 694 (1) When issuing the authorization the designated customs authorities shall...

(b)

Simplified procedures

- Article 695 (1) This article may be applied where the goods are...
Article 696 (1) The cases provided for in Article 229 (1) (a)...
Article 697 (1) Presentation of an ATA carnet to a customs office...
Article 698 Save at the express request of the customs authorities, travellers'...

Subsection 4

Entry of goods for the procedure

- Article 699 (1) Except where Articles 695 to 697 apply, the declaration...
Article 700 For the purposes of Article 88 of the Code, cases...

(a)

Normal procedure

- Article 701 (1) The declaration referred to in Article 699 (1) and...

(b)

Simplified procedures

- Article 702 The simplified procedures provided for in Article 76 of the...

Subsection 5

Discharge of the procedure

(a)

General provisions relating to customs-approved treatments or uses provided for in Article 89 of the Code

- Article 703 The entry for a customs-approved treatment or use of goods...
Article 704 (1) The temporary importation procedure shall be considered discharged in...

(b)

Normal procedures

- Article 705 (1) Except where Articles 695 to 697 are applied, the...
 Article 706 (1) The declaration referred to in Article 705 (1) and...

(c)

Simplified procedures

- Article 707 The simplified procedures provided for in Article 76 of the...

Subsection 6

Provisions concerning application of charges

- Article 708 Pursuant to Article 144 (1) of the Code, in the...
 Article 709 (1) Where import goods previously entered for the procedure of...
 Article 710 In the case of an offence or irregularity committed in...

Subsection 7

Administrative cooperation

- Article 711 Where the import goods are placed in a free zone...

Subsection 8

Transfer of goods

- Article 712 (1) Without prejudice to Articles 713 and 714, when goods...
 Article 713 (1) At the request of the person concerned, the goods...
 Article 714 (1) Provided the proper conduct of operations is not thereby...
 Article 715 (1) Where Article 712 is applied when the goods are...
 Article 716 (1) The INF 6 sheet shall comprise all the information...

Section 3

Temporary importation of means of transport

Subsection 1

Temporary importation with total relief: scope and conditions

- Article 717 Without prejudice to Articles 718 (7), 719 (10) (b) and...

(a)

Means of road transport

- Article 718 (1) The temporary importation procedure shall apply to road
 vehicles...

Article 719 (1) The temporary importation procedure shall apply to road vehicles...

Article 720 (1) Article 719, excluding paragraph 12 thereof, shall apply mutatis...

(b)

Means of rail transport

Article 721 (1) The temporary importation procedure shall apply to means of...

(c)

Means of air transport

Article 722 (1) The temporary importation procedure shall apply to means of...

(d)

Means of sea or inland waterway transport

Article 723 (1) The temporary importation procedure shall apply to means of...

(e)

Pallets

Article 724 (1) The temporary importation procedure shall apply to pallets.

(f)

Containers

Article 725 (1) The temporary importation procedure shall apply to containers approved...

Article 726 (1) Article 725 (1) shall apply to containers, whether or...

Article 727 (1) Containers which: (a) bear, in addition to the information...

Article 728 Article 725 (4) shall apply in accordance with the explanatory...

(g)

Spare parts, accessories and normal equipment

Article 729 (1) The temporary importation procedure shall be granted for normal...

Subsection 2

Authorizing use of the procedures

(a)

General

- Article 730 Except where Articles 724 (3) and 725 (2) apply, and...
Article 731 Use of the procedure may be authorized for the pallets...

(b)

Special cases

- Article 732 (1) Where Articles 724 (3) and 725 (2) apply, in...
Article 733 (1) The customs office to which application is made shall...

(c)

Periods referred to in Article 140 of the Code

- Article 734 For the purposes of Article 140 (3) of the Code,...

Subsection 3

Entry of goods for the procedure

- Article 735 (1) Means of transport shall be entered for the temporary...
Article 736 (1) By way of derogation from Article 735 (1), where...
Article 737 (1) Means of transport entered for the temporary importation
procedure...

Subsection 4

Discharge of the procedure

- Article 738 Parts replaced following repairs or maintenance and new spare
parts...
Article 739 In the case of means of rail transport referred to...
Article 740 (1) Where means of transport are entered for the temporary...

Subsection 5

Final provisions

- Article 741 This section shall not affect provisions in force in the...
Article 742 The customs authorities may revoke a temporary importation
authorization in...

Section 4

Special arrangements for discharge

- Article 743 For the purposes of this Chapter, it shall always be...

Section 5

Commercial policy measures

- Article 744 Where Community acts provide for commercial policy measures on: release...
- Article 745 The release of import goods for free circulation shall be...

Section 6

Exchange of information

- Article 746 (1) The Member States shall communicate to the Commission:
- Article 747 (1) The Member States shall communicate to the Commission:

CHAPTER 6

Outward processing

Section 1

General provisions

- Article 748 For the purposes of this Chapter: main compensating products means:...

Subsection 1

Authorizing use of the procedure — normal procedure

- Article 749 (1) For the purposes of Article 148 (b) of the...
- Article 750 (1) The application shall be made in conformity with Article...
- Article 751 (1) Without prejudice to Articles 760 and 761, authorizations shall...
- Article 752 (1) An authorization for use of the standard exchange system...
- Article 753 The period of validity of an authorization shall be set...
- Article 754 (1) The period within which compensating products must be reimported...
- Article 755 Where circumstances so warrant the period referred to in Article...
- Article 756 (1) Where circumstances so warrant, the period referred to in...
- Article 757 Without prejudice to Article 758, the rate of yield referred...
- Article 758 Where circumstances so warrant, the customs authorities may fix the...
- Article 759 (1) For the purposes of Article 147 (2) of the...

Subsection 2

Authorizing use of the procedure — simplified procedures

- Article 760 (1) Where the simplified procedures for entry for the procedure...
- Article 761 (1) Where the processing operations concern repairs of a non-commercial...

Section 2

Entry of goods for the procedure

Article 762 The procedures governing the entry of goods for the outward...

Subsection 1

Normal procedure

Article 763 (1) Except where Articles 760 and 761 apply, the declaration...

Article 764 (1) The declaration referred to in Article 763 shall be...

Subsection 2

Simplified procedures

Article 765 The simplified procedures provided for in Article 76 of the...

Section 3

Entitlement to relief under the procedure

Article 766 Without prejudice to Article 754 (running of period provided for...

Article 767 (1) Except where Articles 760 and 761 are applied, the...

Article 768 (1) The declaration referred to in Article 767 shall be...

Article 769 The simplified procedures provided for in Article 76 of the...

Section 4

Provisions relating to the application of charges

Article 770 In the calculation of the amount to be deducted referred...

Article 771 (1) Where the second subparagraph of Article 151 (2) of...

Article 772 (1) The proportion of temporary export goods incorporated in the...

Article 773 (1) Where one kind of compensating product only is derived...

Article 774 (1) Where several kinds of compensating product are derived from...

Article 775 (1) Where Articles 773 and 774 do not apply, the...

Article 776 (1) Where an outward processing authorization is issued which does...

Section 5

Triangular traffic

Article 777 (1) The customs authorities referred to in Article 751 shall...

Article 778 (1) Without prejudice to Article 783, where the triangular traffic...

Article 779 (1) The office of entry for the procedure shall endorse...

Article 780 (1) Where the office of entry for the procedure is...

- Article 781 (1) The importer of the compensating or replacement products shall...
- Article 782 The office of discharge shall be empowered to ask the...
- Article 783 Simplified information and control procedures may be used for specific...

Section 6

Commercial policy measures

- Article 784 (1) Commercial policy measures on exports shall apply at the...
- Article 785 (1) When the compensating products referred to in Article 145...

Section 7

Administrative cooperation

- Article 786 (1) For every application for authorization which is rejected because...
- Article 787 (1) The Member States shall communicate to the Commission:

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 Without prejudice to Article 207, where the export declaration is...
- Article 793 (1) Copy 3 of the Single Administrative Document and the...
- 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 (1) Where goods released for export do not leave the...

CHAPTER 2

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

General provisions

- Article 799 (1) For the purposes of this Chapter, operator means any...
- Article 800 Where Community acts provide that commercial policy measures are to...
- Article 801 Any person may apply for a part of the customs...
- Article 802 The perimeter enclosing free zones and the premises of free...
- Article 803 (1) Authorization to build in a free zone shall be...
- Article 804 Without prejudice to the supervision referred to in Article 168...

Section 2

Activity carried on in a free zone or free warehouse and approval of stock records

- Article 805 In the case of activities referred to in Article 176...
- Article 806 The operator shall take the necessary precautions to ensure that...
- Article 807 (1) Before commencing activities in a free zone or a...
- Article 808 (1) The application for approval referred to in Article 807,...
- Article 809 Approval of the stock records shall be issued in writing...
- Article 810 (1) The customs authorities shall amend or revoke the approval...

Section 3

Entry of goods into a free zone or a free warehouse

- Article 811 Without prejudice to Articles 812 and 813, when goods arrive...
- Article 812 The transport document referred to in Article 168 (4) of...
- Article 813 (1) Without prejudice to any simplified procedures laid down for...
- Article 814 Where a decision to repay or remit import duties authorizes...
- Article 815 Without prejudice to Article 823, the entry into a free...
- Article 816 Where the customs authorities certify the Community or non-Community status...

Section 4

Operation of a free zone or a free warehouse

- Article 817 (1) The operator keeping the approved stock records in accordance...
- Article 818 (1) The usual forms of handling referred to in Article...
- Article 819 (1) Without prejudice to Article 175 (2) of the Code,...

Section 5

Removal of goods from a free zone or a free warehouse

- Article 820 Particulars of the removal of goods from the places used...
Article 821 Without prejudice to the procedures applicable in cases where exports...
Article 822 Without prejudice to Article 827, in order to satisfy themselves...

Section 6

Special provisions concerning Community agricultural goods

- Article 823 (1) Prefinanced goods placed in a free zone or a...
Article 824 The stock records referred to in Article 807 shall include,...
Article 825 Article 532 shall apply to the handling of prefinanced goods...
Article 826 The processing of prefinanced basic products in a free zone...
Article 827 (1) Prefinanced goods shall be declared for export and leave...
Article 828 A victualling warehouse may be set up in a free...

Section 7

Procedures applicable where the inward processing procedure (suspension system) or procedure for processing under customs control is used in a free zone or free warehouse

- Article 829 Processing operations carried out under the inward processing procedure (suspension...
Article 830 The customs authority shall withhold authorization to use the simplified...
Article 831 (1) The holder of the authorization shall keep inward processing...
Article 832 (1) Where goods are placed under the inward processing procedure...
Article 833 (1) Where goods already in a free zone or free...
Article 834 (1) The inward processing procedure or procedure for processing under...
Article 835 (1) Where the inward processing procedure, in respect of the...
Article 836 Article 835 (2) and (5) shall be without prejudice to...
Article 837 Before the end of the month following each quarter, the...
Article 838 The Community status of compensating or processed products or goods...
Article 839 Entries in the inward processing records or records of processing...

Section 8

Communication of information

- Article 840 (1) The customs authorities of the Member States shall communicate...

CHAPTER 2

Re-exportation, destruction and abandonment

- Article 841 Where re-exportation is subject to a customs declaration, the provisions...
- 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) Where goods not under a customs procedure whose exportation...

PART III

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...

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

Customs status of goods in certain irregular 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...

TITLE III

ENTRY IN THE ACCOUNTS AND POST-CLEARANCE RECOVERY

- 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 send the Commission a list...
- Article 871 In cases other than those referred to in Article 869,...
- Article 872 Within 15 days of receipt of the case referred to...
- 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...

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 Where a certificate of origin, movement certificate, internal Community transit...
 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 Without prejudice to other situations to be considered case by...
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...

Section 2

Decisions to be taken by the Commission

Article 905 (1) Where the decision-making customs authority to which an application...
Article 906 Within 15 days of receipt of the case referred to...
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 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

IMPLEMENTING PROVISIONS FOR THE COMMUNITY CUSTOMS CODE

ANNEXES

ANNEX 1

ANNEX 2

ANNEX 3

ANNEX 4

ANNEX 5

ANNEX 6

ANNEX 7

ANNEX 8

ANNEX 9

INTRODUCTORY NOTES TO THE LISTS OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

GENERAL CONSIDERATIONS

Note 1

- 1.1. The first two columns in the lists in Annexes 10...
- 1.2. Where several heading numbers are grouped together in column 1...
- 1.3. Where the lists include different rules applying to different products...

Note 2

- 2.1. The term 'manufacture' covers any kind of working or processing...
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or...
- 2.3. The term 'product' refers to the product being manufactured, even...

Note 3

- 3.1. The working or processing required by a rule in column...
- 3.2. If a product, made from non-originating materials which has itself...
- Note 4
- 4.1. The rules in the lists represent the minimum amount of...
- 4.2. When a rule in a list specifies that a product...
- 4.3. When a rule in a list specifies that a product...
- Note 5
- Note 6
- 6.1. The term 'fibres' used in the list in Annex 10...
- 6.2. The term 'natural fibres' is used in the list in...
- 6.3. The term 'natural fibres' includes horsehair falling within CN code...
- 6.4. The term 'man-made staple fibres' is used in the list...
- 6.5. The terms 'textile pulp' and 'chemical materials' are used in...
- 6.6. For products obtained from two or more textile materials the...
- Note 7
- 7.1. The term 'prebleached', used in the list in Annex 10...
- 7.2. The term 'complete making-up' used in the list in Annex...
- 7.3. The term 'Impregnation, coating, covering or laminating' does not cover...

ANNEX 10

LIST OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

ANNEX 11

LIST OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

ANNEX 12

ANNEX 13

ANNEX 14

INTRODUCTORY NOTES APPLYING TO THE THREE PREFERENTIAL REGIMES

FOREWORD

- Note 1
- 1.1. The lists in Annexes 15, 19 and 20 contain some...
- 1.2. The first two columns in the list describe the product...
- 1.3. Where several heading numbers are grouped together in column 1...
- 1.4. Where there are different rules in the list applying to...
- Note 2
- 2.1. The term 'manufacture' covers any kind of working or processing...

- 2.2. The term ‘material’ covers any ingredient, raw material, component or...
- 2.3. The term ‘product’ refers to the product being manufactured, even...
- 2.4. The term ‘goods’ covers both materials and products.
- Note 3
- 3.1. In the case of any heading not in the list...
- 3.2. The working or processing required by a rule in column...
- 3.3. Where a rule states that ‘materials of any heading’ may...
- 3.4. If a product made from non-originating materials which has acquired...
- 3.5. Even if the change of heading rule or the other...
- 3.6. The unit of qualification for the application of the origin...
- Note 4
- 4.1. The rule in the list represents the minimum amount of...
- 4.2. When a rule in the list specifies that a product...
- 4.3. When a rule in the list specifies that a product...
- 4.4. If in a rule in the list two or more...
- Note 5
- 5.1. The term ‘natural fibres’ is used in the list to...
- 5.2. The term ‘natural fibres’ includes horsehair of heading No 0503,...
- 5.3. The terms ‘textile pulp’, ‘chemical materials’ and ‘paper-making materials’ are...
- 5.4. The term ‘man-made staple fibres’ is used in the list...
- Note 6 (Occupied Territories and beneficiary Republics)
- 6.1. In the case of the products classified within those headings...
- 6.2. However, this tolerance may only be applied to mixed products...
- 6.3. In the case of fabrics incorporating ‘yarn made of polyurethane...
- 6.4. In the case of fabrics incorporating strip consisting of a...
- Note 7
- Occupied Territories and beneficiary Republics
- 7.1. In the case of those textile products which are marked...
GSP, Occupied Territories and beneficiary Republics
- 7.2. Any non-textile trimmings and accessories or other materials used which...
- 7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and...
- 7.4. Where a percentage rule applies, the value of trimmings and...
- Note 8
- 8.1. For the purposes of headings No ex 2707, 2713 to...
- 8.2. For the purposes of headings No 2710, 2711 and 2712,...
- 8.3. For the purposes of headings No ex 2707, 2713 to...

ANNEX 15

LIST OF WORKING OR PROCESSING OPERATIONS REQUIRED TO BE
CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE
PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS (GSP)

ANNEX 16

WORKING EXCLUDED FROM GSP REGIONAL CUMULATION

Working such as:

fitting of buttons and/or other types of fastenings, making of...

ANNEX 17

CERTIFICATE OF ORIGIN FORM A

1. Certificates of origin form A must conform to the specimen...
2. Each certificate shall measure 210 x 297 mm; a tolerance...
3. Each certificate shall bear a serial number, printed or otherwise,...

ANNEX 18

FORM OF APR FORMS

1. Form APR must conform to the specimen given in this...
2. Form APR shall be 210 x 148 mm; a tolerance...
3. Each form shall bear a serial number, printed or not,...

ANNEX 19

LIST OF WORKING OR PROCESSING OPERATIONS REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

ANNEX 20

LIST OF WORKING OR PROCESSING OPERATIONS REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

ANNEX 21

MOVEMENT CERTIFICATE EUR. 1 AND RELEVANT APPLICATIONS

1. Movement certificate EUR. 1 shall be made out on the...
2. Each certificate shall measure 210 × 297 mm; a tolerance...
3. The competent authorities of the exporting State or territory may...

ANNEX 22

FORM EUR.2

1. Form EUR.2 shall be made out on the form of...

2. Each form EUR.2 shall measure 210x148 mm; a maximum tolerance...
3. The competent authorities of the exporting Member State or territory...

ANNEX 23

INTERPRETATIVE NOTES ON CUSTOMS VALUE

ANNEX 24

APPLICATION OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR THE DETERMINATION OF CUSTOMS VALUE

1. 'Generally accepted accounting principles' refers to the recognized consensus or...
2. For the purposes of the application of the customs valuation...

ANNEX 25

AIR TRANSPORT COSTS TO BE INCLUDED IN THE CUSTOMS VALUE

YIntroduction

1. The following table shows:
2. When the goods are shipped to or from airports not...
3. As regards the French overseas departments of Guadeloupe, Guyana, Martinique...

Percentages of air transport costs to be included in the...

ANNEX 26

CLASSIFICATION OF GOODS SUBJECT TO UNIT VALUES

ANNEX 27

MARKETING CENTRES FOR THE PURPOSE OF
CALCULATING UNIT PRICES BY CLASSIFICATION HEADING

ANNEX 28

ANNEX 29

ANNEX 30

TAG TO BE AFFIXED ON HOLD BAGGAGE CHECKED IN A COMMUNITY AIRPORT

1. CHARACTERISTICS
2. SPECIMENS

ANNEX 31

ANNEX 32

ANNEX 33

ANNEX 34

ANNEX 35

INDICATION OF THE COPIES OF THE FORMS SHOWN IN ANNEXES 31 AND 33
ON WHICH PARTICULARS SHOULD APPEAR BY A SELF-COPYING PROCESS

ANNEX 36

INDICATION OF THE COPIES OF THE FORMS SHOWN IN ANNEXES 32 AND 34
ON WHICH PARTICULARS SHOULD APPEAR BY A SELF-COPYING PROCESS

ANNEX 37

EXPLANATORY NOTE

TITLE I

General remarks

- A. General description
- B. Particulars required
 - 1. Maximum list of boxes
 - 2. Minimum list
- C. Instructions for use of the form

TITLE II

Particulars to be entered in the various boxes

- A. Export (or dispatch), re-export, outward processing and/or Community transit formalities...
 - 1. Declaration
 - 2. Consignor/exporter
 - 3. Forms
 - 4. Loading lists
 - 5. Items
 - 6. Total packages
 - 7. Reference number
 - 8. Consignee
 - 9. Person responsible for financial settlement
 - 10. Country of first destination
 - 11. Trading country
 - 13. Common agricultural policy (CAP)
 - 14. Declarant or representative of the exporter/consignor
 - 15. Country of dispatch/export
 - 16. Country of origin
 - 17. Country of destination
 - 18. Identity and nationality of means of transport at departure
 - 19. Container (Ctr)
 - 20. Delivery terms
 - 21. Identity and nationality of the active means of transport crossing...
 - 22. Currency and total amount invoiced
 - 23. Exchange rate

24. Nature of the transaction
 25. Mode of transport at the border
 26. Mode of transport inland
 27. Place of loading
 28. Financial and banking data
 29. Office of exit
 30. Location of the goods
 31. Packages and description of goods; marks and numbers; container No(s);...
 32. Item number
 33. Commodity code
 34. Country-of-origin code
 35. Gross mass (kg)
 37. Procedure
 38. Net mass (kg)
 39. Quota
 40. Summary declaration/previous document
 41. Supplementary units
 44. Additional information, documents produced, certificates and authorizations
 46. Statistical value
 47. Calculation of taxes
 48. Deferred payment
 49. Identification of warehouse
 50. Principal and authorized representative, place, date and signature
 51. Intended offices of transit (and countries)
 52. Guarantee
 53. Office of destination (and country)
 54. Place and date, signature and name of the declarant or...
- B. Formalities en route
- C. Formalities concerning customs procedures at import
1. Declaration
 2. Consignor/exporter
 3. Forms
 4. Loading lists
 5. Items
 6. Total packages
 7. Reference number
 8. Consignee
 9. Person responsible for financial settlement
 10. Country of last consignment
 11. Trading/production country
 12. Particulars relating to value
 13. Common agricultural policy (CAP)
 14. Declarant or representative of the consignee
 15. Country of dispatch/export
 16. Country of origin
 17. Country of destination
 18. Identity and nationality of means of transport on arrival
 19. Container (Ctr)
 20. Delivery terms
 21. Identity and nationality of the active means of transport crossing...
 22. Currency and total amount invoiced

23. Exchange rate
24. Nature of the transaction
25. Mode of transport at the border
26. Mode of transport inland
27. Place of unloading
28. Financial and banking data
29. Office of entry
30. Location of the goods
31. Packages and description of goods — marks and numbers —...
32. Item number
33. Commodity code
34. Country-of-origin code
35. Gross mass
36. Preference
37. Procedure
38. Net mass
39. Quota
40. Summary declaration/previous document
41. Supplementary units
42. Item price
43. Evaluation method
44. Additional information, documents produced, certificates and authorizations
45. Adjustment
46. Statistical value
47. Calculation of taxes
48. Deferred payment
49. Identification of warehouse
54. Place and date, signature and name of the declarant or...

TITLE III

Remarks concerning the continuation forms

ANNEX 38

CODES TO BE USED IN THE FORMS

- Box 1: Declaration
 - First subdivision
 - Second subdivision
 - Third subdivision
- Box 10: Country of first destination
- Box 11: Trading country
- Box 15a: Country of dispatch/export code
- Box 15b: Region of dispatch/export code
- Box 17a: Country of destination code
- Box 17b: Region of destination code

Box 18: Nationality of means of transport on departure/arrival

Box 19: Container

Box 20: Delivery terms

Box 21: Nationality of the active means of transport crossing...

Box 22: Invoice currency

Box 24: Nature of the transaction

Box 25: Mode of transport at the frontier

Box 26: Inland mode of transport

Box 27: Place of loading/unloading

Box 28: Financial and banking data

Box 29: Office of exit/entry

Box 33: Commodity code

First subdivision (eight digits)

Second subdivision (three characters)

Third subdivision (three characters)

Fourth subdivision (Additional Taric code) (four characters)

Fifth subdivision (excise reference) (four characters)

Box 34a: Country of origin code

Box 34b: Region of origin/production code

Box 37: Procedure on import/export

A. First subdivision:

B. Second subdivision

Box 47: Calculation of taxes

First column: Type of tax

Last column: Method of payment

Box 49: Warehouse identification

Box 51: Intended transit offices (and countries)

Box 52: Guarantee

Box 53: Office of destination (and country)

ANNEX 39

LIST OF PETROLEUM PRODUCTS FOR WHICH THE CONDITIONS FOR
ADMISSION WITH FAVOURABLE TARIFF BY REASON OF THEIR END-USE APPLY

ANNEX 40

PART I

LIST OF PRODUCTS INTENDED FOR AIRCRAFT, SHIPS AND DRILLING OR
PRODUCTION PLATFORMS TO WHICH THE CONDITIONS FOR ADMISSION WITH
FAVOURABLE TARIFF TREATMENT BY REASON OF THEIR END-USE APPLY

PART II

ANNEX 41

LIST OF GOODS TO WHICH, BY REFERENCE TO ARTICLES 291
TO 304 THE CONDITIONS FOR ADMISSION WITH FAVOURABLE
TARIFF TREATMENT BY REASON OF THEIR END-USE DO NOT APPLY

ANNEX 42

ANNEX 43

ANNEX 44

NOTES

1. This booklet contains 10 forms, each consisting of an original...
2. The forms must be completed in typescript or legibly in...
3. Boxes 1 and 3 of the form must be completed...
4. The master of the vessel which has made the catch...
5. When the catch undergoes processing on board the vessel which...
6. When the catch or resulting products referred to in 5...
7. When the catch undergoes the processing referred to in 5...
8. When the catch or resulting products referred to in 5...

9. The original of the form used must be given to...
10. The booklet must be produced to the customs authorities whenever...
11. The booklet must be returned to the customs authorities by...

ANNEX 45

ANNEX 46

ANNEX 47

ANNEX 48
COMMUNITY TRANSIT

ANNEX 49
COMMUNITY TRANSIT

ANNEX 50
COMMUNITY TRANSIT

ANNEX 51

ANNEX 52

LIST OF GOODS WHICH WHEN TRANSPORTED GIVE
RISE TO AN INCREASE IN THE FLAT-RATE GUARANTEE

ANNEX 53

LIST OF GOODS WHICH WHEN TRANSPORTED GIVE RISE
TO AN INCREASE IN THE COMPREHENSIVE GUARANTEE

ANNEX 54

ANNEX 55

GUARANTEE WAIVER — UNDERTAKING BY THE PERSON CONCERNED

ANNEX 56

LIST OF GOODS PRESENTING INCREASED RISKS TO
WHICH THE GUARANTEE WAIVER DOES NOT APPLY

ANNEX 57

ANNEX 58

LABEL (Articles 417 and 432)

ANNEX 59

MODEL OF THE INFORMATION MEMO REFERRED TO IN ARTICLE 459

Letter heading of the coordinating office initiating the dispute
Addressee: coordinating office covering the office of temporary
importation, or...
Signature and stamp of the issuing coordinating office.

SUBJECT: ATA CARNET — SUBMISSION OF CLAIM

1. ATA carnet No:
2. Issued by the Chamber of Commerce of:
3. On behalf of:
4. Expiry date of the carnet:
5. Date set for re-exportation:
6. Number of transit/import voucher:
7. Date of endorsement of voucher:

ANNEX 60

PROVISIONS GOVERNING THE INFORMATION TO BE ENTERED ON THE TAXATION...

- I. General
- II. Remarks on form A

ANNEX 61

MODEL OF DISCHARGE

Letter heading of the coordinating office of the second Member...

Addressee: coordinating office of the first Member State submitting the...

The present note discharges your responsibility in this file.

Signature and stamp of issuing coordinating office.

SUBJECT: ATA CARNET — DISCHARGE

1. ATA carnet No:
2. Issued by the Chamber of Commerce of:
3. On behalf of:
4. Expiry date of the carnet:
5. Date set for re-exportation:
6. Number of transit/import voucher:
7. Date of endorsement of voucher:

ANNEX 62

SPECIAL STAMP

ANNEX 63

ANNEX 64

ANNEX 65

ANNEX 66

INSTRUCTIONS FOR USE OF THE FORMS REQUIRED TO DRAW UP CONTROL COPY T 5

- A. General remarks
 1. The control copy T 5 is a document drawn up...

2. The control copy T 5 is intended to supply proof...
 3. The control copy T 5 must be drawn up in...
 4. If:
 5. A form T 5 cannot be accompanied both by T...
- B. Rules relating to form T 5
1. Use of the form
 2. Particulars to be entered in the different boxes
 BOX 2: CONSIGNOR/EXPORTER
 BOX 3: FORMS
 BOX 4: LOADING LISTS
 BOX 5: ITEMS
 BOX 6: TOTAL PACKAGES
 BOX 7: REFERENCE NUMBER
 BOX 8: CONSIGNEE
 BOX 14: DECLARANT/REPRESENTATIVE
 BOX 15: COUNTRY OF DISPATCH
 BOX 17: COUNTRY OF DESTINATION
 BOX 31: PACKAGES AND DESCRIPTION OF GOODS — MARKS AND
 NUMBERS CONTAINER...
 BOX 32: ITEM NUMBER
 BOX 33: COMMODITY CODE
 BOX 35: GROSS MASS
 BOX 38: NET MASS
 BOX 40: PREVIOUS DOCUMENT
 BOX 41: SUPPLEMENTARY UNITS
 BOX 10: FOR NATIONAL USE
 BOX 10: NET QUANTITY (kg, litres or other units to be indicated)...
 BOX 10: USE AND/OR DESTINATION
 BOX 10: LICENCES
 BOX 10: FURTHER PARTICULARS
 BOX 10: LEGISLATION APPLICABLE
 BOX 10: ATTACHED DOCUMENTS
 BOX 10: ADMINISTRATIVE OR CUSTOMS DOCUMENT
 BOX 11: PLACE AND DATE; SIGNATURE AND NAME OF DECLARANT/
 REPRESENTATIVE
- C. Rules relating to T 5 bis continuation sheet
1. Use of the form
 2. Particulars to be entered in the different boxes
- D. Rules relating to the T 5 loading list
1. Use of the form
 2. Particulars to be included in the various columns

ANNEX 67/A

SPECIMEN APPLICATION FOR AUTHORIZATION TO OPERATE A CUSTOMS
WAREHOUSE OR TO USE THE ARRANGEMENTS IN A TYPE E WAREHOUSE

ANNEX 67/B

Notes concerning the application

1. Name or business name and address: where the application is...
2. System applied for: indicate whichever is applicable, taking into account...
3. Special mode applied for: indicate whether one or more of...
4. Goods to be processed and grounds for application:
5. Compensating products and planned export operation:
6. Rate of yield: indicate the expected rate of yield or...
7. Nature of processing operation: describe the operations to be carried...
8. Place where the processing operation is to be carried out:...
9. Estimated time needed for:
10. Suggested method of identification: indicate the most suitable methods of...
11. Suggested customs offices: state which of the possible customs offices...
12. Intended duration of authorization: indicate the period during which it...
13. Equivalent goods: to be completed only where it is planned...
14. Importer authorized to enter goods for the procedure: to be...
15. Reference to authorizations issued:

ANNEX TO INWARD PROCESSING APPLICATION

ANNEX 67/C

Notes concerning the application

1. Name or business name and address: where the application is...
2. Goods to be processed:
3. Processed products:
4. Rate of yield: indicate the expected rate of yield or...
5. Description and nature of processing operation or operations: describe the...
6. Place where the processing is to be carried out: give...
7. Estimated time needed for assigning the import goods to a...
8. Suggested method of identification: indicate the most suitable methods of...
9. Suggested customs offices: state which of the possible customs offices...
10. Intended duration of authorization: indicate the period during which it...
11. Other: applicants should enter here any other information they consider...

ANNEX 67/D

Notes concerning the application

1. Name or business name and address: where the application is...
2. Goods to be used:
3. Article under which authorization is applied for: indicate the article...
4. Way in which goods are to be used: state all...
5. Place(s) where goods are to be used: give the address...

6. Period for which goods are expected to remain under the...
7. Suggested method of identification: indicate the most suitable methods of...
8. Suggested customs offices: state which of the possible customs offices...
9. Intended duration of the authorization: indicate the period within which...
10. Simplified transfer procedures: if appropriate, indicate whether the procedures of...
11. Other: this heading can be used to supply any other...

ANNEX 67/E

Notes concerning the application

1. Applicant's name or business name and address: where the application...
2. System or special mode applied for: indicate whichever is applicable....
3. Goods to be processed or exported under the standard exchange...
4. Compensating products to be reimported or replacement products to be...
5. Rate of yield: indicate the expected rate of yield or...
6. Nature of processing operation: describe the operations to be carried...
7. Country where the processing operation is to be carried out...
8. Estimated time needed for reimportation of the compensating products or...
9. Suggested method of identification: indicate the most suitable methods of...
10. Suggested customs offices: state which of the possible customs offices...
11. Intended duration of authorization: indicate the period within which it...
12. Reference particulars of authorizations issued in respect of goods identical...
13. Other: this heading is to be used for any further...

ANNEX 68/A

PROVISIONS GOVERNING AUTHORIZATIONS TO OPERATE A CUSTOMS
WAREHOUSE OR TO...

1. The form for authorizations to operate a customs warehouse or...
2. The form shall measure 210 mm by 297 mm.
3. Member States shall be responsible for having the form printed....
4. The form shall be printed and the boxes filled in...

ANNEX 68/B

ANNEX 68/C

ANNEX 68/D

ANNEX 68/E

ANNEX 69

LIST OF THE USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 522

Any operation carried out manually or otherwise on goods entered...

The assembly and mounting of goods is accepted only in...

ANNEX 70

PROVISIONS REGARDING INFORMATION SHEET INF 8

1. The form for the INF 8 information sheet shall be...
2. The form shall measure 210 x 297 mm.
3. Member States shall be responsible for having the form printed...
4. The form shall be printed in an official language of...

ANNEX 71

TRANSFER OF GOODS BETWEEN CUSTOMS WAREHOUSES — NORMAL PROCEDURE

1. Where goods are transferred between customs warehouses without termination of...
2. The supervising office referred to in paragraph 1 shall endorse...
3. The additional copy and copies 4 and 5 of the...
4. The supervising office for the warehouse to which the goods...
5. The supervising office for the warehouse of dispatch shall verify...
6. The warehousekeepers shall keep the copies returned to them with...

Appendix

The form used for the transfer of goods from one...

2. Consignor: give the name and forename or business name of...
3. Forms: indicate the order number of the set of forms...
5. Items: state the total number of items declared in all...
8. Consignee: give the name and forename or business name of...

31. Packages and description of goods; marks and numbers — container...
32. Item No: state the order number of the item in...
38. Net mass: state the net mass in kilograms of the...
44. Additional information; documents produced, certificates and authorization: enter 'Application of...
54. Place and date; signature and name of the declarant or...
33. Commodity code: enter the code number for the item in...
46. Statistical value: enter the value for customs purposes determined in...

ANNEX 72

TRANSFER OF GOODS BETWEEN CUSTOMS WAREHOUSES — SIMPLIFIED PROCEDURE

1. Where goods are transferred between customs warehouses without termination of...
2. Before the goods are transferred, the supervising offices for the...
3. The keeper of the warehouse from which the goods are...
4. The other copy shall accompany the goods and be kept...
5. The keeper of the warehouse of destination shall issue the...

ANNEX 73

PRE-FINANCED GOODS

1. Stocktaking.
2. The affixing to the goods themselves, or to their packings,...
3. Altering the marks and numbers on packages, provided there is...
4. Packing, unpacking, change of packings, repair of packing.
5. Airing.
6. Chilling.
7. Freezing.

ANNEX 74

LIST OF GOODS (PRODUCTION ACCESSORIES) REFERRED TO IN ARTICLE 550

All goods, which are not to be found in the...
fuels, energy sources other than those needed for the testing...

ANNEX 75

GOODS WHOSE TOTAL VALUE FOR THE PURPOSES OF ARTICLE 552 (1) (a) (V) MUST NOT EXCEED ECU 100 000

ANNEX 76

EXAMPLES OF MONTHLY AND QUARTERLY AGGREGATION

Combined application of the following provisions:
Article 118 (2), second paragraph of the Code, Articles 563,...
The examples given below are based on the following
assumptions:...
that the inward processing arrangements (suspension system)
have been authorized...
Example A: monthly aggregation
Three consignments of goods entered for the arrangements in
January...
The time limit for re-exportation for all these consignments is...
The duties on import goods or compensating products put on...
Example B: quarterly aggregation
Nine consignments of goods entered for the arrangements in the...
1, 15 and 31 January, 1,15 and 28 February, 1,...
The time limit for re-exportation for all these consignments is...
The duties on import goods or compensating products put on...

ANNEX 77

STANDARD RATES OF YIELD

ANNEX 78

SPECIAL PROVISIONS CONCERNING EQUIVALENT COMPENSATION AND PRIOR EXPORTATION FOR CERTAIN TYPES OF GOODS

1. Rice
2. Wheat
3. Sugar

ANNEX 79

COMPENSATING PRODUCTS TO WHICH SPECIFIC DUTIES MAY APPLY
UNDER THE FIRST INDENT OF ARTICLE 122 (1) (a) OF THE CODE

ANNEX 80

EXAMPLES OF CALCULATING THE PROPORTION OF IMPORT
GOODS INCORPORATED IN COMPENSATING PRODUCTS

INTRODUCTION TO ANNEX 80

1. Annex 80 is intended to provide guidance for the application...
 2. Note that the proportion of import goods incorporated in compensating...
 3. The quantity of compensating products to be obtained will be...
 4. The addition of Community goods in the course of the...
 - I. Article 592: Quantitative scale method (compensating products)
 - II. Article 593: Quantitative scale method (import goods)
- A. ARTICLE 122 OF THE CODE DOES NOT APPLY
- B. ARTICLE 122 OF THE CODE APPLIES
- III. Article 594: Value scale method
- A. ARTICLE 122 OF THE CODE DOES NOT APPLY
- B. ARTICLE 122 OF THE CODE APPLIES

ANNEX 81

PROVISIONS REGARDING INFORMATION SHEET INF 5

1. The form for the INF 5 information sheet shall be...
2. The form shall measure 210 × 297 mm.
3. Member States shall be responsible for having the form printed...
4. The form shall be printed in an official language of...

ANNEX 82

ANNEX 83

TRANSFERS OF GOODS OR PRODUCTS COVERED BY THE ARRANGEMENTS
FROM THE HOLDER OF ONE AUTHORIZATION TO THE HOLDER OF ANOTHER

1. Where the goods or products are transferred from the holder...
2. Before a transfer of goods or products takes place, the...
3. Copy 1 shall be kept by the first holder (the...

4. The remaining copies shall accompany the goods or products.
5. Upon receipt of the goods, the holder of the second...
6. Copies 4 and 5 shall be sent by the holder...

Appendix

The form referred to in paragraph 1 of this Annex,...

2. Consignor: Give the name and forename of or business name...
3. Forms: Indicate the order number of the set of forms...
5. Items: State the total number of items declared in all...
8. Consignee: Give the name and forename of or business name...
15. Dispatching country: Indicate the Member State dispatching the goods.
31. Packages and description of goods; marks and numbers — container...
32. Item No: State the order number of the item in...
33. Commodity code: Enter the code number for the item in...
37. Procedure: Indicate the code 5751.
38. Net mass: State the net mass in kilograms of the...
41. Supplementary Units: Indicate the quantity in the units laid down...
44. Additional information; documents produced, certificates and authorization: Enter 'Application of...
46. Statistical value: Enter the amount, expressed in the currency stipulated...
54. Place and date; signature and name of the declarant or...

ANNEX 84

PROVISIONS REGARDING INFORMATION SHEET INF 7

1. The form for the INF 7 information sheet shall be...
2. The form shall measure 210 × 297 mm.
3. Member States shall be responsible for having the form printed...
4. The form shall be printed in an official language of...

ANNEX 85

ANNEX 86

ANNEX 87

LIST OF PROCESSING OPERATIONS REFERRED TO IN ARTICLE 650

ANNEX 88

ANNEX 89

ANNEX 90

PROFESSIONAL EQUIPMENT

ILLUSTRATIVE LIST

- A. Equipment for the press or for sound or television broadcasting...
- B. Cinematographic equipment
- C. Other equipment

ANNEX 91

TEACHING AIDS

Sound or image recorders or reproducers, such as: slide and...

ANNEX 92

TRAVELLERS' PERSONAL EFFECTS AND
GOODS IMPORTED FOR SPORTS PURPOSES

- A. Travellers' personal effects
 - 1. Clothing.
 - 2. Toilet articles.
 - 3. Personal jewellery.
 - 4. Still and motion picture cameras together with a reasonable quantity...
 - 5. Portable slide or film projectors and accessories therefor together with...
 - 6. Video cameras and portable video recorders, with a reasonable quantity...
 - 7. Portable musical instruments.
 - 8. Portable gramophones with records.
 - 9. Portable sound recorders and reproducers (including dictating machines), with tapes....
 - 10. Portable radio receivers.
 - 11. Portable television sets.
 - 12. Portable typewriters.

13. Portable calculators.
14. Portable personal computers.
15. Binoculars.
16. Perambulators.
17. Wheel-chairs for invalids.
18. Sports equipment such as tents and other camping equipment, fishing...
19. Portable dialysis and similar medical apparatus, and the disposable items...
20. Other articles clearly of a personal nature.

B. Goods imported for sports purposes

ANNEX 93

TOURIST PUBLICITY MATERIAL

Material intended for display in the offices of the accredited...

ANNEX 94

WELFARE MATERIAL FOR SEAFARERS

Reading material, such as: books of any kind, correspondence courses,...

ANNEX 95

GOODS EXCLUDED FROM ENTITLEMENT TO PARTIAL RELIEF

All consumable products.
Goods whose use is liable to injure the economy of...

ANNEX 96

LIST OF GOODS REFERRED TO IN ARTICLE 697 (2) FOR WHICH TEMPORARY IMPORTATION MAY BE CARRIED OUT WITH PRESENTATION OF THE ATA CARNET

1. Professional equipment
2. Goods for display or use at an exhibition, fair, meeting...
3. Teaching aids
4. Scientific equipment
5. Medical, surgical and laboratory equipment
6. Disaster relief materials
7. Packings in respect of which a written declaration may be...

8. Goods of any kind which are to be subjected to...
9. Goods of any kind to be used to carry out...
10. Samples which are representative of the particular category of goods...
11. Replacement means of production made temporarily available free of charge...
12. Works of art imported for the purposes of exhibition, with...
13. Positive cinematograph films, printed and developed, intended for viewing prior...
14. Films, magnetic tapes and magnetized films which are intended to...
15. Films demonstrating the nature or the operation of foreign products...
16. Data-carrying media, sent free of charge for use in automatic...
17. Live animals of any species imported for dressage, training or...
18. Tourist publicity material
19. Welfare material for seafarers
20. Various equipment used, under the supervision and responsibility of a...

ANNEX 97

CASES PROVIDED FOR IN ARTICLE 700 IN WHICH THE COMPETENT AUTHORITIES SHALL NOT REQUIRE THE PROVISION OF A SECURITY

1. Temporary importation of goods other than those specified in points...
2. Temporary importation of materials belonging to airline, shipping or railway...
3. Temporary importation of packings imported empty, carrying indelible non-removable markings,...
4. Temporary importation of disaster relief materials by bodies approved by...
5. Temporary importation of radio and television production and broadcasting equipment...
6. Temporary importation of instruments and apparatus necessary for doctors to...
7. Goods under cover of an ATA carnet.

ANNEX 98

ANNEX 99

LIST OF COUNTRIES REFERRED TO IN ARTICLE 727 (1) WHICH MAY RECOGNIZE CONTAINERS AS APPROVED FOR TRANSPORT UNDER CUSTOMS SEAL

Afghanistan
Albania
Algeria
Australia
Austria
Belarus
Bulgaria
Cameroon
Canada
Chile
China
Cuba
Cyprus
Finland
Hungary
Iran
Israel
Jamaica
Japan
Jordanien
Kampuchea
Korea (Republic of)
Kuwait
Liechtenstein
Malawi
Malta
Mauritius
Morocco
New Zealand
Norway
Poland
Romania
Russia
Sierra Leone
Solomon Islands
Sweden
Switzerland
Trinidad and Tobago
Tunisia
Turkey
Ukraine
United States of America
Uruguay

ANNEX 100

MEASURES TO ENSURE THAT CONTAINERS APPROVED FOR
INTERNATIONAL TRANSPORT UNDER CUSTOMS SEAL COMPLY
WITH THE RELEVANT SPECIFICATIONS; WITHDRAWAL OF APPROVAL

1. If it is found that containers which have been approved...
2. Where a container has a major defect and so no...
3. A container is considered to have a major defect if:...

ANNEX 101

EXPLANATORY NOTE ON THE USE OF CONTAINERS PLACED UNDER
THE TEMPORARY IMPORTATION PROCEDURE IN INTERNAL TRAFFIC

NOTES

1. Containers placed under the temporary importation procedure may be used...
2. However, the use of containers placed under the temporary importation...

ANNEX 102

ANNEX 103

ANNEX 104

ANNEX 105

METHODS FOR CALCULATING

- I. Article 773, first case:
- II. Article 773, second case:
- III. Article 774, first case:
- IV. Article 775, first case:
- V. Article 774, second case:
- VI. Article 775, second case:

ANNEX 106

PROVISIONS REGARDING THE INF 2 INFORMATION SHEET

1. The form for the INF 2 information sheet shall be...
2. The form shall measure 210x297 mm.
3. Member States shall be responsible for having the form printed....
4. The form shall be printed in one of the official...

ANNEX 107

ANNEX 108

Free zones in existence in the Community and in operation:...

ANNEX 109

PROVISIONS REGARDING THE CERTIFICATE OF THE CUSTOMS STATUS OF GOODS...

1. The form for the certificate of the customs status of...
2. The form shall measure 210 by 297 mm.
3. Member States shall be responsible for having the form printed....
4. The form shall be printed in one of the official...
5. The form must not contain erasures or insertions. Any changes...
6. The articles referred to in the certificate must be listed...
7. The original and one copy of the form duly completed...
8. Where the operator makes out the certificate pursuant to Article...

ANNEX 110

NOTE CONCERNING INFORMATION SHEET INF 3

1. The forms shall be printed on white paper, free of...
2. The size of the forms shall be 210 × 297...
3. Member States shall be responsible for taking the necessary steps...
4. The forms shall be printed in one of the official...

ANNEX 111

ANNEX 112

ANNEX 113

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