

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

**SIMPLIFIED PROCEDURES**

*CHAPTER 1*

***Definitions***

*Article 253*

- 1 The procedure for incomplete declarations shall allow the customs authorities to accept, in a duly justified case, a declaration which does not contain all the particulars required, or which is not accompanied by all documents necessary for the customs procedure in question.
- 2 The simplified declaration procedure shall enable goods to be entered for the customs procedure in question on presentation of a simplified declaration with subsequent presentation of a supplementary declaration which may be of a general, periodic or recapulative nature, as appropriate.
- 3 The local clearance procedure shall enable the entry of goods for the customs procedure in question to be carried out at the premises of the person concerned or at other places designated or approved by the customs authorities.

*CHAPTER 2*

***Declarations for release for free circulation***

Section 1

**Incomplete declarations**

*Article 254*

Declarations for release for free circulation which the customs authorities may accept, at the declarant's request, without their containing certain of the particulars referred to in Annex 37 shall contain at least the particulars referred to in Box 1 (first and second subdivisions), 14, 21, 31, 37, 40 and 54 of the Single Administrative Document and:

- a description of the goods in terms that are sufficiently precise to enable the customs authorities to determine immediately and unambiguously the combined nomenclature heading or subheading concerned,

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- where the goods are liable to *ad valorem* duties, their value for customs purposes, or, where it appears that the declarant is not in a position to declare this value, a provisional indication of value which is considered acceptable by the customs authorities, due account being taken in particular of the information available to the declarant,
- any further particulars considered necessary by the customs authorities in order to identify the goods, implement the provisions governing their release for free circulation and determine the amount of any security required before the goods may be released.

#### *Article 255*

1 Declarations for release for free circulation which the customs authorities may accept at the declarant's request without their being accompanied by certain of the necessary supporting documents shall be accompanied at least by those documents which must be produced before the goods declared can be released for free circulation.

2 By way of derogation from paragraph 1, a declaration not accompanied by one or more of the documents required before the goods can be released for free circulation may be accepted once it is established to the satisfaction of the customs authorities that:

- a the document concerned exists and is valid;
- b it could not be annexed to the declaration for reasons beyond the declarant's control;
- c any delay in accepting the declaration would prevent the release of the goods for free circulation or make them liable to a higher rate of duty.

Data relating to missing documents shall in all cases be indicated in the declaration.

#### *Article 256*

1 The period allowed by the customs authorities to the declarant for the communication of particulars or production of documents missing at the time when the declaration was accepted may not exceed one month from the date of such acceptance.

In the case of a document required for the application of a reduced or zero rate of import duty, where the customs authorities have good reason to believe that the goods covered by the incomplete declaration may qualify for such reduced or zero rate of duty, a further period may, at the declarant's request, be allowed for the production of the document in question. Such additional period may not exceed three months.

Where the missing particulars to be communicated or documents to be supplied concern customs value, the customs authorities may, where this proves absolutely necessary, set a longer time limit or extend the period previously set. The total period allowed shall take account of the prescribed periods in force.

2 Where a reduced or zero rate of import duty is applicable to goods released for free circulation only within certain tariff quotas or ceilings, the goods may be charged against the authorized limits only when the document on which the granting of the reduced or zero rate is conditional is actually produced. The document must in any case be produced:

- before the date on which a Community measure re-establishes the levying of normal import duties, in the case of tariff ceilings,
- before the limits laid down have been reached, in the case of tariff quotas.

3 Subject to paragraphs 1 and 2, the document on whose presentation the granting of the reduced or zero rate of import duty is conditional may be produced after the expiry date of the period for which the reduced or zero rate was set, provided the declaration in respect of the goods in question was accepted before that date.

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### *Article 257*

1 The customs authorities' acceptance of an incomplete declaration shall not prevent or delay the release of the goods thus declared, unless other grounds exist for so doing. Without prejudice to the provisions of Article 248, release shall take place in accordance with the conditions laid down in paragraphs 2 to 5 below.

2 Where the late production of particulars or of a supporting document missing at the time when a declaration is accepted cannot affect the amount of duties to which the goods covered by the said declaration are liable, the customs authorities shall immediately enter in the accounts the sum payable, calculated in the usual manner.

3 Where, pursuant to Article 254, a declaration contains a provisional indication of value, the customs authorities shall:

- enter immediately in the accounts the amount of duties determined on the basis of this indication,
- require, if necessary, the lodging of a security adequate to cover the difference between that amount and the amount to which the goods may ultimately be liable.

4 Where, in circumstances other than those referred to in paragraph 3, the late production of particulars or of a supporting document missing at the time when a declaration is accepted may affect the amount of duties to which the goods covered by the said declaration are liable:

- a if late production of any missing particulars or document may lead to the application of duty at a reduced rate, the customs authorities shall:
  - immediately enter in the accounts the import duties payable at the reduced rate,
  - require the lodging of a security covering the difference between that sum and the sum which would be payable were the import duties on the goods in question calculated at the normal rate;
- b if the late production of any missing particulars or document may lead to admission of the goods with total relief from duties, the customs authorities shall require the lodging of a security covering the amount which would be payable were the duties charged at the normal rate.

5 Without prejudice to any subsequent changes which may arise, particularly as a result of the final determination of the customs value, the declarant shall have the option, instead of lodging a security, of requesting the immediate entry in the accounts:

- where the second indent of paragraph 3 or the second indent of paragraph 4 (a) applies, of the amount of duties to which the goods may ultimately be liable, or
- where paragraph 4 (b) applies, of the amount of duties calculated at the normal rate.

### *Article 258*

If, at the expiry of the period referred to in Article 256, the declarant has not supplied the details necessary for the final determination of the customs value of the goods, or has failed to provide the missing particulars or documents, the customs authorities shall immediately enter in the accounts as duties to which the goods in question are subject the amount of the security provided in accordance with the provisions of the second indent of Article 257 (3), the second indent of Article 257 (4) (a) or Article 257 (4) (b).

### *Article 259*

An incomplete declaration accepted under the conditions set out in Articles 254 to 257 may be either completed by the declarant or, by agreement with the customs authorities,

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replaced by another declaration which complies with the conditions laid down in Article 62 of the Code.

In both cases, the operative date for the fixing of any duties and the application of other provisions governing the release of goods for free circulation shall be the date of acceptance of the incomplete declaration.

## Section 2

### Simplified declaration procedure

#### *Article 260*

1 The declarant shall, upon written request containing all the necessary information, be authorized in accordance with the conditions and in the manner laid down in Articles 261 and 262, to make the declaration for release for free circulation in a simplified form when goods are presented to customs.

2 Such simplified declaration may be in the form

- either of an incomplete declaration on a Single-Administrative Document, or
- of an administrative or commercial document, accompanied by a request for release for free circulation.

It shall contain at least the particulars necessary for identification of the goods.

3 Where circumstances permit, the customs authorities may allow the request for release for free circulation referred to in the second indent of paragraph 2 to be replaced by a general request in respect of release operations to take place over a given period. A reference to the authorization granted in response to such general request shall be entered on the commercial or administrative document presented pursuant to paragraph 1.

4 The simplified declaration shall be accompanied by all documents the production of which may be required to secure the release of the goods for free circulation. Article 255 (2) shall apply.

5 This Article shall be without prejudice to Article 278.

#### *Article 261*

1 The authorization referred to in Article 260 shall be granted to the declarant on condition that it is possible to guarantee an effective check on compliance with import prohibitions or restrictions or other provisions governing release for free circulation.

2 Such authorization shall in principle be refused where the person who has made the request:

- has committed a serious infringement or repeated infringements of customs rules,
- declares goods for release for free circulation only occasionally.

It may be refused where the person in question is acting on behalf of another person who declares goods for release for free circulation only occasionally.

3 Without prejudice to Article 9 of the Code, the authorization may be revoked where the cases referred to in paragraph 2 arise.

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### *Article 262*

- 1 The authorization referred to in Article 260 shall:
  - designate the customs office(s) competent to accept simplified declarations,
  - specify the form and content of the simplified declarations,
  - specify the goods to which it applies and the particulars which must appear on the simplified declaration for the purposes of identifying the goods,
  - make reference to the security to be provided by the person concerned to cover any customs debt which may arise.

It shall also specify the form and content of the supplementary declarations, and shall set the time limits within which they must be lodged with the customs authority designated for this purpose.

- 2 The customs authorities may waive the presentation of the supplementary declaration where the simplified declaration concerns goods the value of which is below the statistical threshold laid down by the Community provisions in force and the simplified declaration already contains all the information needed for release for free circulation.

## Section 3

### **Local clearance procedure**

#### *Article 263*

Authorization to use the local clearance procedure shall be granted in accordance with the conditions and in the manner laid down in Articles 264 to 266 to any person wishing to have goods released for free circulation at his premises or at the other places referred to in Article 253 and who submits to the customs authorities a written request to this end containing all the particulars necessary for the grant of the authorization:

- in respect of goods subject either to the Community or common transit procedure and for which the person referred to above is authorized to use the simplified procedures to be carried out at the office of destination in accordance with Articles 406 to 409,
- in respect of goods previously placed under a customs procedure with economic impact, without prejudice to Article 278,
- in respect of goods which, after having been presented to customs pursuant to Article 40 of the Code, are consigned to those premises or places in accordance with a transit procedure other than that referred to in the first indent,
- in respect of goods which are brought into the customs territory of the Community with an exemption from the requirement that they be presented to customs, pursuant to Article 41 (b) of the Code.

#### *Article 264*

- 1 The authorization referred to in Article 263 shall be granted provided that:
  - the applicant's records enable the customs authorities to carry out effective checks, in particular retrospective checks,
  - it is possible to guarantee an effective check on compliance with import or export prohibitions or restrictions or any other provisions governing release for free circulation.
- 2 Authorization shall in principle be refused where the applicant:
  - has committed a serious infringement or repeated infringements of customs rules,

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— declares goods for release for free circulation only occasionally.

#### *Article 265*

1 Without prejudice to Article 9 of the Code, the customs authorities may refrain from revoking the authorization when:

- the holder fulfils his obligations within any time limit set by them, or
- the failure to fulfil an obligation is without any real consequence for the correct operation of the procedure.

2 An authorization shall in principle be revoked where the case referred to in the first indent of Article 264 (2) arises.

3 An authorization may be revoked where the case referred to in the second indent of Article 264 (2) arises.

#### *Article 266*

1 To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the holder of the authorization referred to in Article 263 shall, upon arrival of the goods at the place designated for that purpose:

- a duly notify the customs authorities of such arrival in the form and manner specified by them for the purpose of obtaining release of the goods;
- b enter the said goods in his records. Such entry may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars necessary for identification of the goods;
- c make available to the customs authorities all documents the production of which may be required for the application of the provisions governing the release of goods for free circulation.

2 On condition that checks on the proper conduct of operations are not thereby affected, the customs authorities may:

- a permit the notification referred to in paragraph 1 (a) to be effected as soon as the arrival of the goods becomes imminent;
- b in certain special circumstances, where the nature of the goods in question and the rapid turnover so warrant, exempt the holder of the authorization from the requirement to notify the competent customs office of each arrival of goods, provided that he supplies the said office with all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise.

In this case, entry of the goods in the records of the person concerned shall be equivalent to release.

#### *Article 267*

The authorization referred to in Article 263 shall lay down the specific rules for the operation of the procedure and in particular shall stipulate:

- the goods to which it applies,
- the form of the obligations referred to in Article 266 and the reference to the guarantee to be provided by the person concerned,
- the time of release of the goods,
- the time limit within which the supplementary declaration must be lodged with the competent customs office designated for that purpose,

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- the conditions under which goods are to be covered by general, periodic or recapitulative declarations, as appropriate.

### 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**

##### A.

#### ***Incomplete declarations***

##### *Article 268*

1 Declarations for the customs warehousing procedure which the customs office of entry may accept at the declarant's request without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars necessary for identification of the goods to which the declaration relates, including their quantity.

2 Articles 255, 256 and 259 shall apply *mutatis mutandis*.

3 This Article shall not apply to declarations for the procedure for the Community agricultural products referred to in Articles 529 to 534.

##### B.

#### ***Simplified declaration procedure***

##### *Article 269*

1 The declarant shall, upon request, be authorized, in accordance with the conditions and in the manner laid down in Article 270, to make the declaration of entry for the procedure in a simplified form when goods are presented to customs.

Such simplified declaration may be in the form:

- either of an incomplete declaration of the type referred to in Article 268, or
- of an administrative or commercial document, accompanied by a request for entry for the procedure;

It shall contain the particulars referred to in Article 268 (1).

2 Where this procedure is applied in a type D warehouse the simplified declaration shall also include the nature of the goods concerned, in sufficient detail to permit their immediate and unambiguous classification, and their customs value.

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3 The procedure of paragraph 1 shall not apply to type B and F warehouses nor to the entry of the Community agricultural products referred to in Articles 529 to 534 for the procedure in any type of warehouse.

#### *Article 270*

1 The application referred to in Article 269 (1) shall be made in writing and contain all the particulars necessary for the grant of the authorization.

Where circumstances permit, the application referred to in Article 269 (1) may be replaced by a general request in respect of operations to take place over a given period.

In this case the application shall be made under the conditions laid down in Articles 497 to 502 and shall be submitted with the application to operate the customs warehouse or as a modification to the initial authorization, to the customs authority which issued the authorization for the procedure.

2 The authorization referred to in Article 269 (1) shall be granted to the person concerned provided that the proper conduct of operations is not thereby affected.

3 Such authorization shall in principle be refused where:

- the guarantees necessary for the proper conduct of operations are not given,
- the person concerned enters goods for the procedure only occasionally,
- the person concerned has committed a serious infringement or repeated infringements of customs rules.

4 Without prejudice to Article 9 of the Code, the authorization may be revoked where the cases referred to in paragraph 3 arise.

#### *Article 271*

The authorization referred to in Article 269 (1) shall lay down the specific rules for the operation of the procedure, including:

- the office(s) of entry for the procedure,
- the form and content of the simplified declarations.

A supplementary declaration need not be provided.

### *C.*

#### ***Local clearance procedure***

#### *Article 272*

1 Authorization to use the local clearance procedure shall be granted according to the conditions and in the manner laid down in paragraph 2 and Articles 273 and 274.

2 Article 269 (2) and Article 270 shall apply *mutatis mutandis*.

#### *Article 273*

1 In order to allow the customs authorities to ensure the proper conduct of operations, the holder of by the authorization shall, upon arrival of the goods at the place designated for that purpose:

- a duly notify such arrival to the supervising office in the form and manner specified by it;
- b to make entries in the stock records;



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- c keep at the disposal of the supervising office all documents concerning the entry of the goods for the procedure.

The entry in the stock records referred to in (b) shall contain at least some of the particulars used to identify the goods commercially, including their quantity.

2 Article 266 (2) shall apply.

#### *Article 274*

The authorization referred to in Article 272 (1) shall lay down the specific rules for the operation of the procedure and shall specify in particular:

- the goods to which it applies,
- the form of the obligations referred to in Article 273,
- the time of release of the goods.

A supplementary declaration need not be required.

#### 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 impact other than outward processing and customs warehousing which the customs office of entry for the procedure may accept at the declarant's request without their containing some of the particulars referred to in Annex 37 or without their being accompanied by certain documents referred to in Article 220 shall contain at least the particulars referred to in Box 14, 21, 31, 37, 40 and 54 of the Single Administrative Document and in Box 44, the reference to the authorization or:

- the reference to the request, where the second subparagraph of Article 556 (1), applies, or
- the information referred to in Articles 568 (3), 656 (3) or 695 (3) where it may be inserted in this box when the simplified procedures for issue of an authorization are applicable.

2 Articles 255, 256 and 259 shall apply *mutatis mutandis*.

3 In cases of entry for the inward processing procedure, drawback system, Articles 257 and 258 shall also apply *mutatis mutandis*.

#### *B.*

#### ***Simplified declaration and local clearance procedures***

#### *Article 276*

The provisions of Articles 260 to 267 and of Article 270 shall apply *mutatis mutandis* to goods declared for the customs procedures with economic impact covered by this subsection.

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### Subsection 3

#### **Goods declared for the outward processing procedure**

##### *Article 277*

The provisions of Articles 279 to 289 applying to goods declared for export shall apply *mutatis mutandis* to goods declared for export under the outward processing procedure.

### Section 2

#### **Discharge of a customs procedure with economic impact**

##### *Article 278*

1 In cases of discharge of a customs procedure with economic impact other than the outward processing and customs warehousing procedures, the simplified procedures for release for free circulation, export and re-exportation may be applied. In the case of re-exportation, the provisions of Articles 279 to 289 shall apply *mutatis mutandis*.

2 The simplified procedures referred to in Articles 254 to 267 may be applied to release of goods for free circulation under the outward processing procedure.

3 In cases of discharge of the customs warehousing procedure, the simplified procedures for release for free circulation, export or re-export may be applied.

However:

- a for goods entered for the procedure in a type F warehouse no simplified procedure may be authorized;
- b for goods entered for the procedure in a type B warehouse only incomplete declarations and the simplified declaration procedure shall apply;
- c issue of an authorization for a type D warehouse shall entail the automatic application of the local clearance procedure for release for free circulation.

However, in cases where the person concerned wishes to benefit from application of items of charge which cannot be checked without a physical examination of the goods, this procedure may not be applied. In this case, other procedures involving presentation of the goods to customs may be used;

- d no simplified procedure shall apply for Community agricultural goods entered for the customs warehousing procedure pursuant to Articles 529 to 534.

### CHAPTER 4

#### **Export declarations**

##### *Article 279*

The formalities to be carried out at the customs office of export as provided for in Article 792 may be simplified in accordance with the provisions of this Chapter.

The provisions of Articles 793 and 796 shall apply to this Chapter.

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## Section 1

### **Incomplete declarations**

#### *Article 280*

1 Export declarations which the customs office may accept, at the declarant's request, without their containing certain of the particulars referred to in Annex 37 shall contain at least the particulars referred to in boxes 1 (first subdivision), 2, 14, 17, 31, 33, 38, 44 and 54 of the Single Administrative Document and:

- where the goods are liable for export duties or subject to any other measures provided for under the common agricultural policy, all the information required for the proper application of such duties or measures,
- any further information considered necessary in order to identify the goods, apply the provisions governing their export or determine the amount of any security required before the goods may be exported.

2 The customs authorities may allow the declarant not to complete boxes 17 and 33 on condition he declares that export of the goods in question is not subject to prohibitions or restrictions and the customs authorities have no reason for doubt in this respect and that the description of the goods allows the combined nomenclature classification to be determined immediately and unambiguously.

3 Copy No 3 shall include one of the following endorsements in box 44:

- Exportación simplificada
- Forenklet udførsel
- Vereinfachte Ausfuhr
- Απλουστευμένη εξαγωγή
- Simplified exportation
- Exportation simplifiée
- Esportazione semplificata
- Vereenvoudigde uitvoer
- Exportação simplificada.

4 Articles 255 to 259 shall apply *mutatis mutandis* to export declarations.

#### *Article 281*

Where Article 789 applies, the supplementary or replacement declaration may be lodged at the customs office responsible for the place where the exporter is established. Where the sub-contractor is established in a Member State other than where the exporter is established, this possibility shall only apply on condition that agreements have been made between the administrations of the Member States concerned.

The incomplete declaration shall include the office where the supplementary declaration will be lodged. The customs office where the incomplete declaration is lodged shall send copy Nos 1 and 2 to the customs office where the supplementary declaration or replacement declaration is lodged.

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## Section 2

### **Simplified declaration procedure**

#### *Article 282*

1 On written request containing all the information required for the authorization to be granted, the declarant shall be authorized, under the conditions and in the manner laid down in Articles 261 and 262 applied *mutatis mutandis*, to make the export declaration in a simplified form when goods are presented to customs.

2 Without prejudice to Article 288, the simplified declaration shall take the form of the incomplete Single Administrative Document containing at least the particulars necessary for identification of the goods. Paragraphs 3 and 4 of Article 280 shall apply *mutatis mutandis*.

## Section 3

### **Local clearance procedure**

#### *Article 283*

On written request, authorization to use the local clearance procedure shall be granted under the conditions and in the manner laid down in Article 284 to any person, hereinafter referred to as an 'approved exporter', wishing to carry out export procedures at his premises or at the other places designated or approved by the customs authorities.

#### *Article 284*

Articles 264 and 265 shall apply *mutatis mutandis*.

#### *Article 285*

1 To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the approved exporter shall, before removal of the goods from the places referred to in Article 283:

- a duly notify the customs authorities of such removal in the form and manner specified by them for the purpose of obtaining release of the goods;
- b enter the said goods in his records. Such entry may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars necessary for identification of the goods;
- c make available to the customs authorities any documents the presentation of which may be required for application of the provisions governing export of the goods.

2 In certain particular circumstances justified by the nature of the goods in question and the rapid turnover of export operations, the customs authorities may exempt the approved exporter from the requirement to notify the competent customs office of each removal of goods, provided that he supplies the said office with all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise.

In this case, entry of the goods in the records of the approved exporter shall be equivalent to release.

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#### *Article 286*

1 To check that the goods have actually left the customs territory of the Community, Copy No 3 of the Single Administrative Document shall be used as evidence of exit.

The authorization shall stipulate that Copy No 3 of the Single Administrative Document be authenticated in advance.

2 Prior authentication may be effected in one of the following ways:

- a box A may be stamped in advance with the stamp of the competent customs office, and signed by an official from that office;
- b the approved exporter may stamp the declaration using a special stamp conforming to the model shown in Annex 62.

The imprint of this stamp may be preprinted on the forms where the printing is entrusted to a printer approved for that purpose.

3 Before the departure of the goods the approved exporter shall:

- carry out the procedures referred to in Article 285;
- indicate on Copy No 3 of the Single Administrative Document the reference to entry in his records and the date on which this was done.

4 Box 44 of Copy No 3, completed in accordance with paragraph 2, shall include:

- the number of the authorization and the name of the issuing customs office;
- one of the endorsements referred to in Article 280 (3).

#### *Article 287*

1 The authorization referred to in Article 283 shall lay down the specific rules for the operation of the procedure and in particular shall stipulate:

- the goods to which it applies,
- the form of the obligations referred to in Article 285,
- the time of release of the goods,
- the content of Copy No 3 and the means by which it is to be validated,
- the procedure for presenting the supplementary declaration and the time limit within which it must be lodged.

2 The authorization shall include an undertaking by the approved exporter to take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the customs office of export or the imprint of the special stamp.

### Section 4

#### **Provisions common to Sections 2 and 3**

#### *Article 288*

1 Instead of the Single Administrative Document, Member States may allow a commercial or administrative document or any other medium to be used where the whole of an export operation is carried out on the territory of a single Member State, or whenever this possibility is provided for by means of agreements concluded between the administrations of the Member States concerned.

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2 The document or medium referred to in paragraph 1 shall contain at least the particulars necessary for identification of the goods plus one of the endorsements referred to in Article 280 (3) and it shall be accompanied by a request for export.

Where circumstances so permit, the customs authorities may allow this request to be replaced by a global request covering export operations to be carried out over a given period. A reference to the authorization shall be made on the document or medium in question.

3 The commercial or administrative document shall be evidence of exit from the customs territory of the Community in the same way as Copy No 3 of the Single Administrative Document. Where other media are used, the arrangements for the exit endorsement shall be defined, where appropriate, in the agreement concluded between the administrations of the Member States concerned.

#### *Article 289*

Where the whole of an export operation takes place on the territory of a single Member State, that Member State may, in addition to the procedures referred to in Sections 2 and 3 and while ensuring compliance with Community policies, provide for other simplifications.

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