

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[<sup>F1</sup> If the declarant so requests the customs office of entry may accept declarations for the customs warehousing procedure which do not contain all the particulars set out in Annex 37.

However, those declarations shall contain at least the particulars for an incomplete declaration set out in Annex 30A.]

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 [<sup>F2</sup>Article 524].

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**Textual Amendments**

**F1** Substituted by Commission Regulation (EC) No 1875/2006 of 18 December 2006 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

*Status: Point in time view as at 01/01/2011.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 3. (See end of Document for details)*

**F2** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

## B.

### *Simplified declaration procedure*

#### *Article 269*

[<sup>F3</sup>1 Authorisation to use the simplified declaration procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 253, 253a, 253b, 253c and 270 are fulfilled.]

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.

[<sup>F4</sup>3 The procedure referred to in paragraph 1 shall not apply to Type F warehouses nor to the entry for the procedure of the Community agricultural products referred to in [<sup>F2</sup>Article 524] in any type of warehouse.

[<sup>F5</sup>4 The procedure referred to in the second indent of paragraph 1 shall apply to Type B warehouses except that it shall not be possible to use a commercial document. Where the administrative document does not contain all the particulars shown in Annex 37, Title I(B), these should be supplied on the accompanying application.]]

#### **Textual Amendments**

- F2** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F3** Substituted by Commission Regulation (EU) No 430/2010 of 20 May 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F4** Inserted by Commission Regulation (EC) No 3665/93 of 21 December 1993 amending Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community customs code.
- F5** Substituted by Commission Regulation (EC) No 2286/2003 of 18 December 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

#### *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 [<sup>F2</sup>Articles 497, 498 and 499] 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.

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*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 3. (See end of Document for details)*

F6<sub>2</sub> .....

F6<sub>3</sub> .....

F6<sub>4</sub> .....

[<sup>F75</sup> Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the authorising customs authority shall grant the authorisation when the necessary exchange of information has been arranged between the applicant and the authorising customs authority. All conditions and criteria referred to in paragraph 1 of this Article shall be deemed to be met.]

**Textual Amendments**

- F2** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)
- F6** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)
- F7** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

*[<sup>F1</sup>Article 271*

The authorisation referred to in Article 269(1) shall lay down the specific rules for the operation of the procedure, including the customs office(s) of entry for the procedure.

It shall not be necessary to provide a supplementary declaration.]

**Textual Amendments**

- F1** Substituted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

C.

*Local clearance procedure*

*Article 272*

[<sup>F31</sup> Authorisation to use the local clearance procedure shall be granted to the applicant if the conditions and criteria referred to in paragraph 2 and Articles 253, 253a, 253b, 253c and 274 are fulfilled.]

[<sup>F82</sup> The local clearance procedure shall not apply to type B and F warehouses nor to the entry of the Community agricultural products referred to in [<sup>F2</sup>Article 524] for the procedure in any type of warehouse.

3 Article 270 shall apply *mutatis mutandis*.]

*Status: Point in time view as at 01/01/2011.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 3. (See end of Document for details)*

### Textual Amendments

- F2** Substituted by Commission Regulation (EC) No 993/2001 of 4 May 2001 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).
- F3** Substituted by Commission Regulation (EU) No 430/2010 of 20 May 2010 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
- F8** Inserted by Commission Regulation (EC) No 1762/95 of 19 July 1995 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

### 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;
- 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

[<sup>F1</sup> If the declarant so requests the customs office of entry may accept declarations for placing goods under a customs procedure with economic impact other than outward processing or customs warehousing which do not contain all the particulars set out in Annex 37 or which are not accompanied by certain documents referred to in Article 220.

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However, those declarations shall contain at least the particulars for an incomplete declaration set out in Annex 30A.]

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*.

#### **Textual Amendments**

**F1** Substituted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

### *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.

#### 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.

#### [<sup>F9</sup>Subsection 4

#### **Common provisions**

##### *Article 277a*

Where two or more authorisations concerning customs procedures with economic impact are granted to the same person, and one procedure is discharged by the entry for another procedure using the local clearance procedure, a supplementary declaration need not be required.]

#### 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

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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;

- [<sup>F2</sup>d no simplified procedure shall apply for Community agricultural goods referred to in Article 524 entered for the customs warehousing procedure.]

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#### **Textual Amendments**

- F2** Substituted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

**Status:**

Point in time view as at 01/01/2011.

**Changes to legislation:**

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