

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

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.

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;
- 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.

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.