

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

CUSTOMS DECLARATIONS - NORMAL PROCEDURE

CHAPTER 1

Customs declarations in writing

Section 1

General provisions

Article 198

1 Where a customs declaration covers two or more articles, the particulars relating to each article shall be regarded as constituting a separate declaration.

2 Component parts of industrial plant coming under a single CN Code shall be regarded as constituting a single item of goods.

Article 199

[^{F1}1] Without prejudice to the possible application of penal provisions, the lodging with a customs office of a declaration signed by the declarant or his representative shall render him responsible under the provisions in force for:

- the accuracy of the information given in the declaration,
- the authenticity of the documents attached,

and

- compliance with all the obligations relating to the entry of the goods in question under the procedure concerned.

[^{F1}2] Where the declarant uses data-processing systems to produce his customs declarations, the customs authorities may provide that the handwritten signature may be replaced by another identification technique which may be based on the use of codes. This facility shall be granted only if the technical and administrative conditions laid down by the customs authorities are complied with.

The customs authorities may also provide that declarations produced using customs data-processing systems may be directly authenticated by those systems, in place of the

Status: Point in time view as at 01/01/2006.

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to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE VII.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

manual or mechanical application of the customs office stamp and the signature of the competent official.

3 Under the conditions and in the manner which they shall determine, the customs authorities may allow some of the particulars of the written declaration referred to in Annex 37 to be replaced by sending these particulars to the customs office designated for that purpose by electronic means, where appropriate in coded form.]

Textual Amendments

- F1** 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.](#)

Article 200

Documents accompanying a declaration shall be kept by the customs authorities unless the said authorities provide otherwise or unless the declarant requires them for other operations. In the latter case the customs authorities shall take the necessary steps to ensure that the documents in question cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.

Article 201

1 The declaration shall be lodged with the customs office where the goods were presented. It may be lodged as soon as such presentation has taken place.

2 The customs authorities may authorize the declaration to be lodged before the declarant is in a position to present the goods. In this case, the customs authorities may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented within this time limit, the declaration shall be considered not to have been lodged.

3 Where a declaration has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authorities, it may be accepted only after the goods in question have been presented to customs.

Article 202

1 The declaration shall be lodged with the competent customs office during the days and hours appointed for opening.

However, the customs authorities may, at the request of the declarant and at his expense, authorize the declaration to be lodged outside the appointed days and hours.

2 Any declaration lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the customs authorities and the person concerned shall be considered to have been lodged in the said office.

Article 203

The date of acceptance of the declaration shall be noted thereon.

Article 204

The customs authorities may allow or require the corrections referred to in Article 65 of the Code to be made by the lodging of a new declaration intended to replace the original

Status: Point in time view as at 01/01/2006.

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declaration. In that event, the relevant date for determination of any duties payable and for the application of any other provisions governing the customs procedure in question shall be the date of the acceptance of the original declaration.

Section 2

Forms to be used

Article 205

1 The official model for written declarations to customs by the normal procedure, for the purposes of placing goods under a customs procedure or re-exporting them in accordance with Article 182 (3) of the Code, shall be the Single Administrative Document.

2 Other forms may be used for this purpose where the provisions of the customs procedure in question permit.

3 The provisions of paragraphs 1 and 2 shall not preclude:

- waiver of the written declaration prescribed in Articles 225 to 236 for release for free circulation, export or temporary importation,
- waiver by the Member States of the form referred to in paragraph 1 where the special provisions laid down in Articles 237 and 238 with regard to consignments by letter or parcel-post apply,
- use of special forms to facilitate the declaration in specific cases, where the customs authorities (SIC! authorities) so permit,
- waiver by the Member States of the form referred to in paragraph 1 in the case of existing or future agreements or arrangements concluded between the administrations of two or more Member States with a view to greater simplification of formalities in all or part of the trade between those Member States,
- use by the persons concerned of loading lists for the completion of Community transit formalities in the case of consignments composed of more than one kind of goods,
- printing of export, transit or import declarations and documents certifying the Community status of goods not being moved under internal Community transit procedure by means of official or private-sector data-processing systems, if necessary on plain paper, on conditions laid down by the Member States,
- provision by the Member States to the effect that where a computerized declaration-processing system is used, the declaration, within the meaning of paragraph 1, may take the form of the Single Administrative Document printed out by that system.

F²⁴

5 Where in Community legislation, reference is made to an export, re-export or import declaration or a declaration placing goods under another customs procedure, Member States may not require any administrative documents other than those which are:

- expressly created by Community acts or provided for by such acts,
- required under the terms of international conventions compatible with the Treaty,
- required from operators to enable them to qualify, at their request, for an advantage or specific facility,
- required, with due regard for the provisions of the Treaty, for the implementation of specific regulations which cannot be implemented solely by the use of the document referred to in paragraph 1.

Status: Point in time view as at 01/01/2006.

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

Textual Amendments

- F2** Deleted 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.](#)

Article 206

The Single Administrative Document form shall, where necessary, also be used during the transitional period laid down in the Act of Accession of Spain and Portugal in connection with trade between the Community as constituted on 31 December 1985 and Spain or Portugal and between those two last-mentioned Member States in goods still liable to certain customs duties and charges having equivalent effect or which remain subject to other measures laid down by the Act of Accession.

For the purposes of the first paragraph, copy 2 or where applicable copy 7 of the forms used for trade with Spain and Portugal or trade between those Member States shall be destroyed.

It shall also be used in trade in Community goods between parts of the customs territory of the Community to which the provisions of Council Directive 77/388/EEC⁽¹⁾ apply and parts of that territory where those provisions do not apply, or in trade between parts of that territory where those provisions do not apply.

Article 207

Without prejudice to Article 205 (3), the customs administrations of the Member States may in general, for the purpose of completing export or import formalities, dispense with the production of one or more copies of the Single Administrative Document intended for use by the authorities of that Member State, provided that the information in question is available on other media.

Article 208

1 The Single Administrative Document shall be presented in subsets containing the number of copies required for the completion of formalities relating to the customs procedure under which the goods are to be placed.

2 Where the Community transit procedure or the common transit procedure is preceded or followed by another customs procedure, a subset containing the number of copies required for the completion of formalities relating to the transit procedure and the preceding or following procedure may be presented.

3 The subsets referred to in paragraphs 1 and 2 shall be taken from:

- either the full set of eight copies, in accordance with the specimen contained in Annex 31,
- or, particularly in the event of production by means of a computerized system for processing declarations, two successive sets of four copies, in accordance with the specimen contained in Annex 32.

4 Without prejudice to Articles 205 (3), 222 to 224 or 254 to 289, the declaration forms may be supplemented, where appropriate, by one or more continuation forms presented in subsets containing the declaration copies needed to complete the formalities relating to the customs procedure under which the goods are to be placed. Those copies needed in order

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to complete the formalities relating to preceding or subsequent customs procedures may be attached where appropriate.

The continuation subsets shall be taken from:

- either a set of eight copies, in accordance with the specimen contained in Annex 33,
- [^{X1}or two sets of four copies], in accordance with the specimen contained in Annex 34.

The continuation forms shall be an integral part of the Single Administrative Document to which they relate.

5 By way of derogation from paragraph 4, the customs authorities may provide that continuation forms shall not be used where a computerized system is used to produce such declarations.

Editorial Information

- X1** Inserted by [Corrigendum to 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 \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 209

1 Where Article 208 (2) is applied, each party involved shall be liable only as regards the particulars relating to the procedure for which he applied as declarant, principal or as the representative of one of these.

2 For the purposes of paragraph 1, where the declarant uses a Single Administrative Document issued during the preceding customs procedure, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing particulars for the boxes for which he is responsible and their applicability to the goods in question and the procedure applied for, and to supplement them as necessary.

In the cases referred to in the first subparagraph, the declarant shall immediately inform the customs office where the declaration is lodged of any discrepancy found between the goods in question and the existing particulars. In this case the declarant shall then draw up his declaration on fresh copies of the Single Administrative Document.

Article 210

Where the Single Administrative Document is used to cover several successive customs procedures, the customs authorities shall satisfy themselves that the particulars given in the declarations relating to the various procedures in question all agree.

Article 211

The declaration must be drawn up in one of the official languages of the Community which is acceptable to the customs authorities of the Member State where the formalities are carried out.

If necessary, the customs authorities of the Member State of destination may require from the declarant or his representative in that Member State a translation of the declaration into the official language or one of the official languages of the latter. The translation shall replace the corresponding particulars in the declaration in question.

Status: Point in time view as at 01/01/2006.

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By way of derogation from the preceding subparagraph, the declaration shall be drawn up in an official language of the Community acceptable to the Member State of destination in all cases where the declaration in the latter Member State is made on copies other than those initially presented to the customs office of the Member State of departure.

Article 212

1 The Single Administrative Document must be completed in accordance with the explanatory note in Annex 37 and any additional rules laid down in other Community legislation.

2 The customs authorities shall ensure that users have ready access to copies of the explanatory note referred to in paragraph 1.

3 The customs administrations of each Member State may, if necessary, supplement the explanatory note.

[^{F34} The Member States shall notify the Commission of the list of particulars they require for each of the procedures referred to in Annex 37. The Commission shall publish the list of those particulars.]

Textual Amendments

F3 Inserted 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 213

The codes to be used in completing the forms referred to in Article 205 (1) are listed in Annex 38.

[^{F3}The Member States shall notify the Commission of the list of national codes used for boxes 37 (second subdivision), 44 and 47 (first subdivision). The Commission shall publish the list of those codes.]

Textual Amendments

F3 Inserted 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 214

In cases where the rules require supplementary copies of the form referred to in Article 205 (1), the declarant may use additional sheets or photocopies of the said form for this purpose.

Such additional sheets or photocopies must be signed by the declarant, presented to the customs authorities and endorsed by the latter under the same conditions as the Single Administrative Document. They shall be accepted by the customs authorities as if they were original documents provided that their quality and legibility are considered satisfactory by the said authorities.

Status: Point in time view as at 01/01/2006.

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

Article 215

1 The forms referred to in Article 205 (1) shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The paper shall be white for all copies. However, on the copies used for Community transit [^{F4}(1, 4 and 5)], boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

2 The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.

3 A colour marking of the different copies shall be effected in the following manner:

- a on forms conforming to the specimens shown in Annexes 31 and 33:
 - copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,
 - copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;
- b on forms conforming to the specimens shown in Annexes 32 and 34, copies 1/6, 2/7, 3/8 and 4/5 shall have at the right hand edge a continuous margin and to the right of this a broken margin coloured respectively red, green, yellow and blue.

The width of these margins shall be approximately 3 mm. The broken margin shall comprise a series of squares with a side measurement of 3 mm each one separated by 3 mm.

4 The copies on which the particulars contained in the forms shown in Annexes 31 and 33 must appear by a self-copying process are shown in Annex 35.

The copies on which the particulars contained in the forms shown in Annexes 32 and 34 must appear by a self-copying process are shown in Annex 36.

5 The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.

6 The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 2787/2000 of 15 December 2000 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 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE VII. (See end of Document for details)*

Section 3

Particulars required according to the customs procedure concerned*[^{F5}Article 216*

The list of boxes to be used for declarations for placing goods under a particular customs procedure using the single administrative document is set out in Annex 37.]

Textual Amendments

- 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 217

The particulars required when one of the forms referred to in Article 205 (2) is used depend on the form in question. They shall be supplemented where appropriate by the provisions relating to the customs procedure in question.

Section 4

Documents to accompany the customs declaration*Article 218*

1 The following documents shall accompany the customs declaration for release for free circulation:

- a the invoice on the basis of which the customs value of the goods is declared, as required under Article 181;
- b where it is required under Article 178, the declaration of particulars for the assessment of the customs value of the goods declared, drawn up in accordance with the conditions laid down in the said Article;
- c the documents required for the application of preferential tariff arrangements or other measures derogating from the legal rules applicable to the goods declared;
- d all other documents required for the application of the provisions governing the release for free circulation of the goods declared.

2 The customs authorities may require transport documents or documents relating to the previous customs procedure, as appropriate, to be produced when the declaration is lodged.

Where a single item is presented in two or more packages, they may also require the production of a packing list or equivalent document indicating the contents of each package.

[^{F63} Where goods qualify for the flat rate of duty referred to in Section II (D) of the preliminary provisions of the combined nomenclature or where goods qualify for relief from import duties, the documents referred to in paragraph 1 (a), (b) and (c) need not be required unless the customs authorities consider it necessary for the purposes of applying the provisions governing the release of the goods in question for free circulation.]

Status: Point in time view as at 01/01/2006.

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

Textual Amendments

- F6** Inserted by [Commission Regulation \(EC\) No 482/96 of 19 March 1996 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 219

1 The transit declaration shall be accompanied by the transport document. The office of departure may dispense with the presentation of this document at the time of completion of the formalities. However, the transport document shall be presented at the request of the customs office or any other competent authority in the course of transport.

2 Without prejudice to any applicable simplification measures, the customs document of export/dispatch or re-exportation of the goods from the customs territory of the Community or any document of equivalent effect shall be presented to the office of departure with the transit declaration to which it relates.

3 The customs authorities may, where appropriate, require production of the document relating to the preceding customs procedure.

[^{F7}Article 220

1 Without prejudice to specific provisions, the documents to accompany the declaration of entry for a customs procedure with economic impact, shall be as follows:

- a for the customs warehousing procedure:
 - type D; the documents laid down in Article 218 (1) (a) and (b),
 - other than type D; no documents;
- b for the inward-processing procedure:
 - drawback system; the documents laid down in Article 218 (1),
 - suspension system; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question or a copy of the application for authorization where [^{F8}Article 508(1)] applies;

- c for processing under customs control the documents laid down in Article 218 (1) (a) and (b), and, where appropriate, the written authorization for the customs procedure in question [^{F9}or a copy of the application for authorisation where Article 508(1) applies];
- d for the temporary importation procedure:
 - with partial relief from import duties; the documents laid down in Article 218 (1),
 - with total relief from import duties; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question [^{F9}or a copy of the application for authorisation where Article 508(1) applies];

- e for the outward-processing procedures, the documents laid down in Article 221 (1) and, where appropriate, the written authorization of the procedure or a copy of the application for authorization where [^{F8}Article 508(1)] applies.

2 Article 218 (2) shall apply to declarations of entry for any customs procedure with economic impact.

Status: Point in time view as at 01/01/2006.

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

3 The customs authorities may allow the written authorization of the procedure or a copy of the application for authorization to be kept at their disposal instead of accompanying the declaration.]

Textual Amendments

- F7** Inserted by Commission Regulation (EC) No 12/97 of 18 December 1996 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** 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).
- F9** Inserted 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).

Article 221

1 The export or re-export declaration shall be accompanied by all documents necessary for the correct application of export duties and of the provisions governing the export of the goods in question.

2 Article 218 (2) shall apply to export or re-export declarations.

[^{F1}CHAPTER 2

Customs declarations made using a data-processing technique

Article 222

1 Where the customs declaration is made by a data-processing technique, the particulars of the written declaration referred to in Annex 37 shall be replaced by sending to the customs office designated for that purpose, with a view to their processing by computer, data in codified form or data made out in any other form specified by the customs authorities and corresponding to the particulars required for written declarations.

2 A customs declaration made by EDI shall be considered to have been lodged when the EDI message is received by the customs authorities.

Acceptance of a customs declaration made by EDI shall be communicated to the declarant by means of a response message containing at least the identification details of the message received and/or the registration number of the customs declaration and the date of acceptance.

3 Where the customs declaration is made by EDI, the customs authorities shall lay down the rules for implementing the provisions laid down in Article 247.

4 Where the customs declaration is made by EDI, the release of the goods shall be notified to the declarant, indicating at least the identification details of the declaration and the date of release.

5 Where the particulars of the customs declaration are introduced into customs data-processing systems, paragraphs 2, 3 and 4 shall apply *mutatis mutandis*.

Status: Point in time view as at 01/01/2006.

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

Article 223

Where a paper copy of the customs declaration is required for the completion of other formalities, this shall, at the request of the declarant, be produced and authenticated, either by the customs office concerned, or in accordance with the second subparagraph of Article 199 (2).

Article 224

Under the conditions and in the manner which they shall determine, the customs authorities may authorize the documents required for the entry of goods for a customs procedure to be made out and transmitted by electronic means.]

CHAPTER 3

Customs declarations made orally or by any other act

Section 1

Oral declarations

Article 225

Customs declarations may be made orally for the release for free circulation of the following goods:

- (a) goods of a non-commercial nature:
 - contained in travellers' personal luggage, or
 - sent to private individuals, or
 - in other cases of negligible importance, where this is authorized by the customs authorities;
- (b) goods of a commercial nature provided:
 - the total value per consignment and per declarant does not exceed the statistical threshold laid down in the Community provisions in force, and
 - the consignment is not part of a regular series of similar consignments, and
 - the goods are not being carried by an independent carrier as part of a larger freight movement;
- (c) the goods referred to in Article 229, where these qualify for relief as returned goods;
- (d) the goods referred to in Article 230 (b) and (c).

Article 226

Customs declarations may be made orally for the export of:

- (a) goods of a non-commercial nature:
 - contained in travellers' personal luggage, or
 - sent by private individuals;
- (b) the goods referred to in Article 225 (b);
- (c) the goods referred to in Article 231 (b) and (c);

Status: Point in time view as at 01/01/2006.

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

- (d) other goods in cases of negligible economic importance, where this is authorized by the customs authorities.

Article 227

1 The customs authorities may provide that Articles 225 and 226 shall not apply where the person clearing the goods is acting on behalf of another person in his capacity as customs agent.

2 Where the customs authorities are not satisfied that the particulars declared are accurate or that they are complete, they may require a written declaration.

Article 228

Where goods declared to customs orally in accordance with Articles 225 and 226 are subject to import or export duty the customs authorities shall issue a receipt to the person concerned against payment of the duty owing.

[^{F7}The receipt shall include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified; this may include the tariff heading;
- (b) the invoice value and/or quantity of the goods, as appropriate;
- (c) a breakdown of the charges collected;
- (d) the date on which it was made out;
- (e) the name of the authority which issued it.

The Member States shall inform the Commission of any standard receipts introduced pursuant to this Article. The Commission shall forward any such information to the other Member States.]

Textual Amendments

- F7** Inserted by [Commission Regulation \(EC\) No 12/97 of 18 December 1996 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 229

1 Customs declarations may be made orally for the temporary importation of the following goods, in accordance with the conditions laid down in [^{F8}Article 497(3), second subparagraph]:

- a — [^{F8}animals for transhumance or grazing or for the performance of work or transport and other goods satisfying the conditions laid down in [^{X2}Article 567, second subparagraph, point (a)],
- packings referred to in Article 571(a), bearing the permanent, indelible markings of a person established outside the customs territory of the Community,]
- radio and television production and broadcasting equipment and vehicles specially adapted for use for the above purpose and their equipment imported by public or private organizations established (SIC! established) outside the customs territory of the Community and approved by the customs authorities

Status: Point in time view as at 01/01/2006.

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

- issuing the authorization for the procedure to import such equipment and vehicles,
- instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant pursuant to [F8 Article 569];
- b the goods referred to in Article 232;
- c other goods, where this is authorized by the customs authorities.
- 2 The goods referred to in paragraph 1 may also be the subject of an oral declaration for re-exportation discharging a temporary importation procedure.

Editorial Information

- X2** Substituted by [Corrigendum to 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 \(Text with EEA relevance\) \(Official Journal of the European Communities L 141 of 28 May 2001\)](#).

Textual Amendments

- F8** 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 \(Text with EEA relevance\)](#).

Section 2

Customs declarations made by any other act

Article 230

The following, where not expressly declared to customs, shall be considered to have been declared for release for free circulation by the act referred to in Article 233:

- (a) goods of a non-commercial nature contained in travellers' personal luggage entitled to relief either under Chapter I, Title XI of Council Regulation (EEC) No 918/83⁽²⁾, or as returned goods;
- (b) goods entitled to relief under Chapter I, Titles IX and X of Council Regulation (EEC) No 918/83;
- (c) means of transport entitled to relief as returned goods;
- (d) goods imported in the context of traffic of negligible importance and exempted from the requirement to be conveyed to a customs office in accordance with Article 38 (4) of the Code, provided they are not subject to import duty.

Article 231

The following, where not expressly declared to customs, shall be considered to have been declared for export by the act referred to in Article 233 (b):

- (a) goods of a non-commercial nature not liable for export duty contained in travellers' personal luggage;
- (b) means of transport registered in the customs territory of the Community and intended to be re-imported;

Status: Point in time view as at 01/01/2006.

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

- (c) goods referred to in Chapter II of Council Regulation (EEC) No 918/83;
- (d) other goods in cases of negligible economic importance, where this is authorized by the customs authorities.

Article 232

[^{F8}1] The following, where not declared to customs in writing or orally, shall be considered to have been declared for temporary importation by the act referred to in Article 233, subject to Article 579:

- a personal effects and goods for sports purposes imported by travellers in accordance with Article 563;
- b the means of transport referred to in Articles 556 to 561;
- c welfare materials for seafarers used on a vessel engaged in international maritime traffic pursuant to Article 564(a).]

2 Where they are not declared to customs in writing or orally, the goods referred to in paragraph 1 shall be considered to have been declared for re-exportation discharging the temporary importation procedure by the act referred to in Article 233.

Textual Amendments

F8 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 \(Text with EEA relevance\).](#)

Article 233

[^{F10}1.] For the purposes of Articles 230 to 232, the act which is considered to be a customs declaration may take the following forms:

- a in the case of goods conveyed to a customs office or to any other place designated or approved in accordance with Article 38 (1) (a) of the Code:
 - going through the green or ‘nothing to declare’ channel in customs offices where the two-channel system is in operation,
 - going through a customs office which does not operate the two-channel system without spontaneously making a customs declaration;
 - affixing a ‘nothing to declare’ sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions;
- b in the case of exemption from the obligation to convey goods to customs in accordance with the provisions implementing Article 38 (4) of the Code, in the case of export in accordance with Article 231 and in the case of re-exportation in accordance with Article 232 (2):
 - the sole act of crossing the frontier of the customs territory of the Community.

[^{F10}2] Where goods covered by point (a) of Article 230, point (a) of Article 231, point (a) of Article 232 (1) or Article 232 (2) contained in a passenger's baggage are carried by rail unaccompanied by the passenger and are declared to customs without the passenger being present in person, the document referred to in Annex 38a may be used within the terms and limitations set out in it.]

Status: Point in time view as at 01/01/2006.

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

Textual Amendments

F10 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 234

1 Where the conditions of Articles 230 to 232 are fulfilled, the goods shall be considered to have been presented to customs within the meaning of Article 63 of the Code, the declaration to have been accepted and release to have been granted, at the time when the act referred to in Article 233 is carried out.

2 Where a check reveals that the act referred to in Article 233 has been carried out but the goods imported or taken out do not fulfil the conditions in Articles 230 to 232, the goods concerned shall be considered to have been imported or exported unlawfully.

Section 3

Provisions common to Sections 1 and 2

Articles 235

The provisions of Articles 225 to 232 shall not apply to goods in respect of which the payment of refunds or other amounts or the repayment of duties is sought, or which are subject to a prohibition or restriction or to any other special formality.

Article 236

For the purposes of Sections 1 and 2, 'traveller' means:

- A. on import:
1. any person temporarily entering the customs territory of the Community, not normally resident there, and
 2. any person returning to the customs territory of the Community where he is normally resident, after having been temporarily in a third country;
- B. on export:
1. any person temporarily leaving the customs territory of the Community where he is normally resident, and
 2. any person leaving the customs territory of the Community after a temporary stay, not normally resident there.

Section 4

Postal traffic

Article 237

1 The following postal consignments shall be considered to have been declared to customs:

*Status: Point in time view as at 01/01/2006.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE VII. (See end of Document for details)*

- A. for release for free circulation:
- (a) at the time when they are introduced into the customs territory of the Community:
 - postcards and letters containing personal messages only,
 - braille letters,
 - printed matter not liable for import duties, and
 - all other consignments sent by letter or parcel post which are exempt from the obligation to be conveyed to customs in accordance with provisions pursuant to Article 38 (4) of the Code;
 - (b) at the time when they are presented to customs:
 - consignments sent by letter or parcel post other than those referred to at (a), provided they are accompanied by a [F11CN22] and/or [F11CN23] declaration;
- B. for export:
- (a) at the time when they are accepted by the postal authorities, in the case of consignments by letter and parcel post which are not liable to export duties;
 - (b) at the time of their presentation to customs, in the case of consignments sent by letter or parcel post which are liable to export duties, provided they are accompanied by a [F11CN22] and/or a [F11CN23] declaration.

2 The consignee, in the cases referred to in paragraph 1A, and the consignor, in the cases referred to in paragraph 1B, shall be considered to be the declarant and, where applicable, the debtor. The customs authorities may provide that the postal administration shall be considered as the declarant and, where applicable, as the debtor.

3 For the purposes of paragraph 1, goods not liable to duty shall be considered to have been presented to customs within the meaning of Article 63 of the Code, the customs declaration to have been accepted and release granted:

- a in the case of imports, when the goods are delivered to the consignee;
- b in the case of exports, when the goods are accepted by the postal authorities.

4 Where a consignment sent by letter or parcel post which is not exempt from the obligation to be conveyed to customs in accordance with provisions pursuant to Article 38 (4) of the Code is presented without a [F11CN22]and/or [F11CN23] declaration or where such declaration is incomplete, the customs authorities shall determine the form in which the customs declaration is to be made or supplemented.

Textual Amendments

- F11** Substituted by [Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 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 238

Article 237 shall not apply:

- to consignments containing goods for commercial purposes of an aggregate value exceeding the statistical threshold laid down by the Community provisions in force; the customs authorities may lay down higher thresholds,

Status: Point in time view as at 01/01/2006.

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

- to consignments containing goods for commercial purposes which form part of a regular series of like operations,
- where a customs declaration is made in writing, orally or using a data-processing technique,
- to consignments containing the goods referred to in Article 235.

Status: Point in time view as at 01/01/2006.

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

- (1) OJ No L 145, 13. 6. 1977, p. 1.
- (2) OJ No L 105, 23.4.1983, p. 1.

Status:

Point in time view as at 01/01/2006.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE VII.