

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

3 However, where goods qualify for duties under Article 81 of the Code, the documents referred to in paragraph 1 (b) and (c) need not be required.

In addition, where goods qualify for relief from import duty, 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.

### *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.

### *Article 220*

1 The documents to accompany the declaration of entry for a customs procedure with economic impact, except for the outward processing procedure, shall be as follows:

- a the documents laid down in Article 218, except in cases of entry for the customs warehousing procedure in a warehouse other than type D;
- b the authorization for the customs procedure in question or a copy of the application for authorization where the second subparagraph of Article 556 (1) applies, except in cases of entry for the customs warehousing procedure or where Articles 568 (3), 656 (3) or 695 (3) apply.

2 The documents to accompany the declaration of entry for the outward processing procedure shall be as follows:

- a the documents laid down in Article 221;
- b the authorization for the procedure or a copy of the application for authorization where the second subparagraph of Article 751 (1) applies, except where Article 760 (2) applies.

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

4 The customs authorities may allow the documents referred to in paragraphs 1 (b) and 2 (b) to be kept at their disposal instead of accompanying the declaration.

### *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.