

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

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- (b) the goods referred to in Article 225 (b);
- (c) the goods referred to in Article 231 (b) and (c);
- (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.

[<sup>F1</sup>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**

- F1** 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 [<sup>F2</sup>Article 497(3), second subparagraph]:

- a — [<sup>F2</sup>animals for transhumance or grazing or for the performance of work or transport and other goods satisfying the conditions laid down in [<sup>X1</sup>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,]

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- 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 outside the customs territory of the Community and approved by the customs authorities 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 [F<sup>2</sup>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**

- X1** 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**

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

## 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<sup>(1)</sup>, 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[F<sup>3</sup>];
- (e) [F<sup>4</sup>portable musical instruments imported by travellers and entitled to relief as returned goods.]

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- F3** Substituted by Commission Implementing Regulation (EU) No 1076/2013 of 31 October 2013 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the temporary import, export and re-import of portable music instruments.
- F4** Inserted by Commission Implementing Regulation (EU) No 1076/2013 of 31 October 2013 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the temporary import, export and re-import of portable music instruments.

*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;
- (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<sup>[F3];</sup>
- (e) <sup>[F4]</sup>portable musical instruments of travellers.]

**Textual Amendments**

- F3** Substituted by Commission Implementing Regulation (EU) No 1076/2013 of 31 October 2013 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the temporary import, export and re-import of portable music instruments.
- F4** Inserted by Commission Implementing Regulation (EU) No 1076/2013 of 31 October 2013 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the temporary import, export and re-import of portable music instruments.

*Article 232*

<sup>[F21]</sup> 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)<sup>[F3];</sup>
- <sup>[F4]</sup>d portable musical instruments referred to in Article 569(1a).]]

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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

- 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 Implementing Regulation (EU) No 1076/2013 of 31 October 2013 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the temporary import, export and re-import of portable music instruments.
- F4** Inserted by Commission Implementing Regulation (EU) No 1076/2013 of 31 October 2013 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the temporary import, export and re-import of portable music instruments.

#### Article 233

[<sup>F51</sup>.] 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.

[<sup>F52</sup> 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.]

#### Textual Amendments

- F5** 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.

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### 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:

- 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,

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- 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 [F6CN22] and/or [F6CN23] 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 [F6CN22] and/or a [F6CN23] 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 [F6CN22] and/or [F6CN23] 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**

- F6** 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,
- 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.

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(1) [OJ No L 105, 23.4.1983, p. 1.](#)

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