

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

### CUSTOMS-APPROVED TREATMENT OR USE

#### TITLE I

#### RELEASE FOR FREE CIRCULATION

##### CHAPTER 1

##### **General provisions**

###### *Article 290*

1 Where Community goods are exported under an ATA carnet in conformity with Article 797, those goods may be released for free circulation on the basis of the ATA carnet.

2 In this case, the office where the goods are released for free circulation shall carry out the following formalities:

- a verify the information given in boxes A to G of the reimportation voucher;
- b complete the counterfoil and box H of the reimportation sheet;
- c retain the reimportation voucher.

3 Where the formalities discharging a temporary export operation in respect of Community goods are carried out at a customs office other than the office where the goods enter the customs territory of the Community, conveyance of the goods from that office to the office where the said formalities are carried out shall require no formality.

##### [<sup>F1</sup>CHAPTER 1a

##### **Provisions concerning bananas]**

###### [<sup>F2</sup>Article 290a

For the purposes of this Chapter, and of Annexes 38b and 38c, the following definitions shall apply:

- (a) ‘authorised weigher’ means any economic operator authorised by a customs office for the purpose of weighing fresh bananas;
- (b) ‘applicant's records’ means any documents related to the weighing of fresh bananas;
- (c) ‘net weight of fresh bananas’ means the weight of the bananas themselves without packing materials and packing containers of any kind;

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- (d) ‘consignment of fresh bananas’ means the consignment comprising the total quantity of fresh bananas loaded on a single means of transport and shipped by a single exporter to one or more consignees;
- (e) ‘place of unloading’ means any place where a consignment of fresh bananas can be unloaded or removed to under a customs procedure, or in the case of containerised traffic, where the container is offloaded from the ship, or aircraft, or other principal means of transport or where the container is unpacked.]

**Textual Amendments**

- F2** Substituted by [Commission Regulation \(EC\) No 402/2006 of 8 March 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 \(Text with EEA relevance\).](#)

*[<sup>F1</sup>Article 290b*

1 Any customs office shall grant the status of authorised weigher, on application, to an economic operator involved in the importation, carriage, storage or handling of fresh bananas, provided that the following conditions are fulfilled:

- a the applicant offers all the necessary guarantees for the proper conduct of the weighing;
- b the applicant has at his disposal appropriate weighing equipment;
- c the applicant’s records enable the customs authorities to carry out effective checks.

The customs office shall refuse the status of authorised weigher if the applicant has seriously or repeatedly infringed the customs legislation.

The authorisation shall be limited to the weighing of fresh bananas carried out at the place supervised by the authorising customs office.

2 The authorising customs office shall withdraw the status of authorised weigher if the holder no longer fulfils the conditions set out in paragraph 1.]

*[<sup>F1</sup>Article 290c*

1 For the purposes of checking the net weight of fresh bananas imported into the Community falling within CN code 0803 00 19, declarations for release for free circulation shall be accompanied by a banana weighing certificate stating the net weight of the consignment of the fresh bananas concerned, by type of packaging and origin.

The banana weighing certificates shall be drawn up by authorised weighers, in accordance with the procedure set out in Annex 38b and in the form corresponding to the specimen provided in Annex 38c.

Under conditions to be laid down by the customs authorities such certificates may be provided to the customs authorities in electronic form.

2 The authorised weigher shall give the customs authorities advance notice of the weighing of a consignment of fresh bananas for the purpose of drawing up a banana weighing certificate, giving details of the type of packaging, the origin and the time and place of weighing.

3 Customs offices shall verify the net weight of fresh bananas entered on banana weighing certificates, on the basis of risk analysis, by checking at least 5 % of the total number of banana weighing certificates presented each year, either by being present at the weighing

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of the representative samples of the bananas by the authorised weigher or by weighing those samples themselves, in accordance with the procedure set out in points 1, 2 and 3 of Annex 38b.]

*[<sup>F1</sup>Article 290d*

The Member States shall communicate to the Commission the list of authorised weighers and any subsequent changes thereto.

The Commission shall forward such information to the other Member States.]

**Textual Amendments**

- F1** Inserted by [Commission Regulation \(EC\) No 402/2006 of 8 March 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 \(Text with EEA relevance\).](#)

*[<sup>F3</sup>CHAPTER 2*

**End-use**

*Article 291*

1 This chapter applies where it is provided that goods released for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of their end-use are subject to end-use customs supervision.

2 For the purposes of this chapter:

- [<sup>F4</sup>(a)]** <sup>F4</sup>.....
- b 'accounts' means: the holder's commercial, tax or other accounting material, or such data held on their behalf;
  - c 'records' means: the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control operations.

**Textual Amendments**

- F4** 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.](#)

*Article 292*

1 The granting of a favourable tariff treatment in accordance with Article 21 of the Code shall, where it is provided that goods are subject to end-use customs supervisions, be subject to a written authorisation.

Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use and the provisions in force require that the goods remain under customs supervision in accordance with Article 82 of the Code, a written authorisation for the purposes of end-use customs supervisions shall be necessary.

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2 Applications shall be made in writing using the model set out in Annex 67. The customs authorities may permit renewal or modification to be applied for by simple written request.

3 In particular circumstances the customs authorities may allow the declaration for free circulation in writing or by means of a data-processing technique using the normal procedure to constitute an application for authorisation, provided that:

- [<sup>X1</sup>the application only involves one customs administration,]
- the applicant wholly assigns the goods to the prescribed end-use, and
- the proper conduct of operations is safeguarded.

4 Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, in cases where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 218, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or is entered on the customs declaration:

- a name and address of the applicant, the declarant and the operator;
- b nature of the end-use;
- c technical description of the goods, products resulting from their end-use and means of identifying them;
- d estimated rate of yield or method by which that rate is to be determined;
- e estimated period for assigning the goods to their end-use;
- f the place where the goods are put to the end-use.

5 Where a single authorisation is applied for, the prior agreement of the authorities shall be necessary according to the following procedure.

The application shall be submitted to the customs authorities designated for the place

- where the applicant's main accounts are kept facilitating audit-based controls, and where at least part of the operations to be covered by the authorisation are carried out; or
- [<sup>F5</sup>otherwise, where the applicant's main accounts are held facilitating audit-based controls of the arrangements.]

These customs authorities shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within the above period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

The customs authorities issuing the authorisation shall send a copy to all customs authorities concerned.

6 Where the criteria and conditions for the granting of a single authorisation are generally agreed on between two or more customs administrations, the said administrations may

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also agree to replace prior consultation by simple notification. Such notification shall always be sufficient where a single authorisation is renewed or revoked.

[<sup>F67</sup> The applicant shall be informed of the decision to issue an authorisation, or of the reasons why the application was rejected, within thirty days of the date on which the application was lodged or of the date on which any outstanding or additional information requested was received by the customs authorities.

That period shall not apply in the case of a single authorisation unless it is issued under paragraph 6.]

#### **Editorial Information**

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

#### **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 \(Text with EEA relevance\)](#).
- F6** Inserted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\)](#).

### *Article 293*

1 An authorisation using the model set out in Annex 67 shall be granted to persons established in the customs territory of the Community, provided that the following conditions are met:

- a the activities envisaged are consistent with the prescribed end-use and with the provisions for the transfer of goods in accordance with Article 296 and the proper conduct of operations is ensured;
- b the applicant offers every guarantee necessary for the proper conduct of operations to be carried out and will undertake the obligations:
  - to whole or partly assign the goods to the prescribed end-use or to transfer them and to provide evidence of their assignment or transfer in accordance with the provisions in force,
  - not to take actions incompatible with the intended purpose of the prescribed end-use,
  - to notify all factors which may affect the authorisation to the competent customs authorities;
- c efficient customs supervision is ensured and the administrative arrangements to be taken by the customs authorities are not disproportionate to the economic needs involved;
- d adequate records are kept and retained;
- e security is provided where the customs authorities consider this necessary.

2 For an application under Article 292(3), the authorisation shall be granted to persons established in the customs territory of the Community by acceptance of the customs declaration, under the other conditions set out in paragraph 1.

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3 The authorisation shall include the following items, unless such information is deemed unnecessary:

- a identification of the authorisation holder;
- b where necessary Combined Nomenclature or TARIC code, type and description of the goods and of the end-use operations and provisions concerning rates of yield;
- [<sup>F7</sup>c means and methods of identification and of customs supervision, including arrangements for:
  - common storage, for which Article 534(2) and (3) shall apply *mutatis mutandis*,
  - mixed storage of products subject to end-use supervision falling within Chapters 27 and 29 of the Combined Nomenclature or of such products with crude petroleum oils falling within CN code 2709 00;]
- d the period within which the goods have to be assigned to the prescribed end-use;
- e the customs offices where the goods are declared for free circulation and the offices to supervise the arrangements;
- f the places where the goods have to be assigned to the prescribed end-use;
- g the security to be provided, where appropriate;
- h the period of validity of the authorisation;
- i where applicable, the possibility of transfer of the goods in accordance with Article 296(1);
- j where applicable, the simplified arrangements for the transfer of goods under Article 296(2), second subparagraph, and (3);
- k where applicable, simplified procedures authorised in accordance with Article 76 of the Code;
- l methods of communication.

[<sup>F6</sup>Where the goods referred to in the second indent of point (c) of the first subparagraph do not share the same eight-digit CN code, the same commercial quality and the same technical and physical characteristics, mixed storage may be allowed only where the whole mixture is to undergo one of the treatments referred to in Additional Notes 4 and 5 to Chapter 27 of the Combined Nomenclature.]

4 Without prejudice to Article 294 the authorisation shall take effect on the date of issue or at any later date given in the authorisation.

[<sup>F6</sup>The period of validity shall not exceed three years from the date on which the authorisation takes effect, except where there are duly substantiated good reasons.]

#### Textual Amendments

- F6** Inserted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).
- F7** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).

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#### Article 294

1 The customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect on the date the application was submitted.

2 If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3 In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- a the application is not related to attempted deception or to obvious negligence;
- b the applicant's accounts confirm that all the requirements of the arrangements can be regarded as having been met and, where appropriate, in order to avoid substitution the goods can be identified for the period involved, and such accounts allow the arrangements to be verified;
- c all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

#### Article 295

The expiry of an authorisation shall not affect goods which were in free circulation by virtue of that authorisation before it expired.

#### Article 296

1 The transfer of goods between different places designated in the same authorisation may be undertaken without any customs formalities.

2 Where a transfer of goods is carried out between two authorisation holders established in different Member States and the customs authorities concerned have not agreed simplified procedures in accordance with paragraph 3, the T5 control copy provided for in Annex 63 shall be used in accordance with the following procedure:

- a the transferor shall complete the T5 control copy in triplicate (one original and two copies)<sup>[F7]</sup>; <sup>[F8]</sup>The copies shall be numbered in an appropriate manner;
- b the T5 control copy shall include:
  - in box A ('Office of departure'), the address of the competent customs office specified in the transferor's authorisation,
  - in box 2, the name or trading name, full address and authorisation number of the transferor,
  - in box 8, the name or trading name, full address and authorisation number of the transferee,
  - in the box 'Important note' and in box B the text shall be crossed out,
  - in boxes 31 and 33, respectively, the description of the goods as at the [<sup>X1</sup>time of transfer], including the number of items, and the relevant CN code,
  - in box 38, the net mass of the goods,
  - in box 103, the net quantity of the goods in words,
  - in box 104, a tick in the box 'Other (specify)', and in block capitals one of the following:

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- DESTINO ESPECIAL: MERCANCÍAS RESPECTO DE LAS CUALES, LAS OBLIGACIONES SE CEDEN AL CESIONARIO (REGLAMENTO (CEE) N° 2454/93, ARTÍCULO 296)
- SÆRLIGT ANVENDELSESFØRMÅL: VARER, FOR HVILKE FORPLIGTELSENE OVERDRAGES TIL ERHVERVEREN (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 296)
- BESONDERE VERWENDUNG: WAREN MIT DENEN DIE PFLICHTEN AUF DEN ÜBERNEHMER ÜBERTRAGEN WERDEN (ARTIKEL 296 DER VERORDNUNG (EWG) Nr. 2454/93)
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΓΙΑ ΤΑ ΟΠΟΙΑ ΟΙ ΥΠΟΧΡΕΩΣΕΙΣ ΕΚΧΩΡΟΥΝΤΑΙ ΣΤΟΝ ΕΚΔΟΧΕΑ (ΑΡΘΡΟ 296 ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 2454/93)
- END-USE: GOODS FOR WHICH THE OBLIGATIONS ARE TRANSFERRED TO THE TRANSFEREE (REGULATION (EEC) No 2454/93, ARTICLE 296)
- DESTINATION PARTICULIÈRE: MARCHANDISES POUR LESQUELLES LES OBLIGATIONS SONT TRANSFÉRÉES AU CESSIONNAIRE [RÈGLEMENT (CEE) N° 2454/93, ARTICLE 296]
- DESTINAZIONE PARTICOLARE: MERCI PER LE QUALI GLI OBBLIGHI SONO TRASFERITI AL CESSIONARIO (REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 296)
- BIJZONDERE BESTEMMING: GOEDEREN WAARVOOR DE VERPLICHTINGEN AAN DE OVERNEMER WORDEN OVERGEDRAGEN (VERORDENING (EEG) Nr. 2454/93, ARTIKEL 296)
- DESTINO ESPECIAL: MERCADORIAS RELATIVAMENTE ÀS QUAIS AS OBRIGAÇÕES SÃO TRANSFERIDAS PARA O CESSIONÁRIO [REGULAMENTO (CEE) N° 2454/93, ARTIGO 296°]
- TIETTY KÄYTTÖTARKOITUS: TAVARAT, JOIHIN LIITTYVÄT VELVOITTEET SIIRRETÄÄN SIIRRONSAAJALLE (ASETUS (ETY) N:o 2454/93, 296 ARTIKLA)
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR FÖR VILKA SKYLDIGHETERNA ÖVERFÖRS TILL DEN MOTTAGANDE PARTEN (ARTIKEL 296 I FÖRORDNING (EEG) nr 2454/93)
- [F<sup>9</sup>KONEČNÉ POUŽITÍ: ZBOŽÍ, U KTERÉHO PŘECHÁZEJÍ POVINNOSTI NA PŘÍJEMCE (ČLÁNEK 296 NAŘÍZENÍ (EHS) č. 2454/93)
- EESMÄRGIPÄRANE KASUTAMINE: KAUP, MILLE KORRAL KOHUSTUSED LÄHEVAD ÜLE KAUBA SAAJALE (MÄÄRUSE ((EMÜ) NR 2454/93 ARTIKKEL 296)
- IZMANTOŠANAS MĒRĶIS: PREČU SAŅĒMĒJS ATBILDĪGS PAR PREČU IZMANTOŠANU (REGULA (EEK) NR.2454/93, 296.PANTS)



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

- GALUTINIS VARTOJIMAS: PREKĖS, SU KURIOMIS SUSIJUSIOS PRIEVOLĖS PERDUOTOS JŲ PERĖMĖJUI (REGLAMENTAS (EEB) NR. 2454/93, 296 STRAIPSNIS)
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS: AZ ÁRUKKAL KAPCSOLATOS KÖTELEZETTSÉGEK AZ ÁRUK ÁTVEVŐJÉRE SZÁLLTAK ÁT (A 2454/93/EGK RENDELET 296.CIKKE)
- UŽU AĤĤARI: OĖĖETTI LI ĖĥALIHOM L-OBBLIGI HUMA TRASFERITI LIL MIN ISIR IT-TRASFERIMENT (REGOLAMENT (KEE) 2454/93, ARTIKOLU 296)
- PRZEZNACZENIE SZCZEGÓLNE: TOWARY, W ODNIESIENIU DO KTÓRYCH ZOBOWIĄZANIA SĄ PRZENOSZONE NA OSOBEŃ PRZEJMUJĄCĄ (ROZPORZĄDZENIE (EWG) NR 2454/93, ART. 296)
- POSEBEN NAMEN: BLAGO, ZA KATERO SE OBVEZNOSTI PRENESEJO NA PREJEMNIKA (UREDBA (EGS) ŠT. 2454/93, ČLEN 296)
- KONEČNÉ POUŽITIE: TOVAR, S KTORÝM PRECHÁDZAJÚ POVINNOSTI NA PRÍJEMCU (NARIADENIE (EHS) Č. 2454/93, ČLÁNOK 296)]
- [F<sup>10</sup>СПЕЦИФИЧНО ПРЕДНАЗНАЧЕНИЕ: СТОКИ, ЗА КОИТО ЗАДЪЛЖЕНИЯТА СА ПРЕХВЪРЛЕНИ НА ЛИЦЕТО, КОЕТО ГИ ПОЛУЧАВА (РЕГЛАМЕНТ (ЕИО) № 2454/93, ЧЛЕН 296)
- DESTINAȚIE FINALĂ: MĂRFURI PENTRU CARE OBLIGAȚIILE SUNT TRANSFERATE CESIONARULUI (REGULAMENTUL (CEE) Nr. 2454/93, ARTICOLUL 296)]
- [F<sup>11</sup>POSEBNA UPORABA: ROBA ZA KOJU SU OBVEZE PRENESENE NA PRIMATELJA (UREDBA (EEZ) BR. 2454/93, ČLANAK 296)]
- in box 106:
  - [F<sup>7</sup>the taxation elements of the goods, save where that requirement is waived by the customs authorities,]
  - the registered number and date of the declaration for release for free circulation and the name and address of the customs office where the declaration was made;
- c the transferor shall send the complete set of T5 control copies to the transferee;
- d the transferee shall attach the original of the commercial document showing the date of receipt of the goods to the set of T5 control copies and submit all documents to the customs office determined in his authorisation. He shall also immediately notify this customs office of any excess, shortfall, substitution or other irregularity;
- e the customs office specified in the transferee's authorisation shall fill in box J, including the date of receipt by the transferee, in the original T5 after having verified the corresponding commercial documents and date and stamp the original in box J and the two copies in box E. The customs office shall retain the second copy in its records and return the original and the first copy to the transferee;
- f the transferee shall retain the first T5 copy in his records and forward the original to the transferor;
- g the transferor shall retain the original in his records.

*Status: Point in time view as at 01/01/2014.*

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

The customs authorities concerned may agree simplified procedures in accordance with the provisions for the use of the T5 control copy.

3 Where the customs authorities concerned consider that the proper conduct of operations is safeguarded, they may agree a transfer of goods between two authorisation holders established in two different Member States to be made without using the T5 control copy.

4 Where a transfer is carried out between two authorisation holders established in the same Member States, this shall be done in accordance with national rules.

5 With the receipt of the goods the transferee shall become the holder of obligations under this chapter in respect of the transferred goods.

6 The transferor shall be discharged from his obligations where the following conditions are fulfilled:

- the transferee has received the goods and was informed that the goods for which the obligations are transferred, are subject to end-use customs supervision;
- customs control has been taken over by the transferee's customs authority; unless otherwise provided by the customs authorities, this shall be when the transferee has entered the goods in his records.

#### **Editorial Information**

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

#### **Textual Amendments**

- F7** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\)](#).
- F8** Deleted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\)](#).
- F9** Inserted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).
- F10** Inserted by [Commission Regulation \(EC\) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture \(veterinary and phytosanitary legislation\), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania](#).
- F11** Inserted by [Commission Regulation \(EU\) No 519/2013 of 21 February 2013 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement for persons, right of establishment and freedom to provide services, company law, competition policy, agriculture, food safety, veterinary and phytosanitary policy, fisheries, transport policy, energy, taxation, statistics, social policy and employment, environment, customs union, external relations, and foreign, security and defence policy, by reason of the accession of Croatia](#).

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

### Article 297

1 In the case of the transfer of materials for the maintenance or repair of aircraft either under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic, an air waybill or equivalent document may be used instead of the T5 control copy.

2 The air waybill or equivalent document shall contain at least the following particulars:

- a the name of the consigning airline;
- b the name of the airport of departure;
- c the name of the receiving airline;
- d the name of the airport of destination;
- e the description of the materials;
- f the number of articles.

The particulars referred to in the first subparagraph may be given in coded form or by reference to an attached document.

3 The air waybill or equivalent document must bear on its face one of the following indications in block capitals:

- DESTINO ESPECIAL
- SÆRLIGT ANVENDELSESFORMÅL
- BESONDERE VERWENDUNG
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ
- END-USE
- DESTINATION PARTICULIÈRE
- DESTINAZIONE PARTICOLARE
- BIJZONDERE BESTEMMING
- DESTINO ESPECIAL
- TIETTY KÄYTTÖTARKOITUS
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL
- [F<sup>9</sup>]KONEČNÉ POUŽITÍ
- EESMÄRGIPÄRANE KASUTAMINE
- IZMANTOŠANAS MĒRĶIS
- GALUTINIS VARTOJIMAS
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS
- UŽU AĥĥARI
- PRZEZNACZENIE SZCZEGÓLNE
- POSEBEN NAMEN
- KONEČNÉ POUŽITIE]
- [F<sup>10</sup>]СПЕЦИФИЧНО ПРЕДНАЗНАЧЕНИЕ
- DESTINAȚIE FINALĂ]
- [F<sup>11</sup>]POSEBNA UPORABA]

4 The consigning airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of departure, make a further copy available to the competent customs office.

The receiving airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the

*Status: Point in time view as at 01/01/2014.*

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

Member State of destination, make a further copy available to the competent customs office.

5 The intact materials and the copies of the air waybill or equivalent document shall be delivered to the receiving airline in the places specified by the customs authorities in the airline's Member State residence. The receiving airline shall enter the materials in its records.

6 The obligations arising under paragraphs 1 to 5 shall pass from the consigning airline to the receiving airline at the time when the intact materials and copies of the air waybill or equivalent document are delivered to the latter.

#### Textual Amendments

- F9** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F10** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F11** Inserted by Commission Regulation (EU) No 519/2013 of 21 February 2013 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement for persons, right of establishment and freedom to provide services, company law, competition policy, agriculture, food safety, veterinary and phytosanitary policy, fisheries, transport policy, energy, taxation, statistics, social policy and employment, environment, customs union, external relations, and foreign, security and defence policy, by reason of the accession of Croatia.

#### Article 298

1 The customs authorities may, subject to conditions they shall lay down, approve the exportation of the goods or destruction of the goods.

2 Where agricultural products are exported, box 44 of the Single Administrative Document or any other document used shall bear one of the following indications in block capitals:

- ARTÍCULO 298, REGLAMENTO (CEE) N° 2454/93, DESTINO ESPECIAL: MERCANCÍAS DESTINADAS A LA EXPORTACIÓN — NO SE APLICAN RESTITUCIONES AGRÍCOLAS
- ART. 298 I FORORDNING (EØF) Nr. 2454/93 SÆRLIGT ANVENDELSESFØRMÅL: VARER BESTEMT TIL UDFØRSEL — INGEN RESTITUTION
- ARTIKEL 298 DER VERORDNUNG (EWG) Nr. 2454/93 BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN — ANWENDUNG DER LANDWIRTSCHAFTLICHEN AUSFUHRERSTATTUNGEN AUSGESCHLOSSEN
- ΑΡΘΡΟ 298 ΤΟΥ ΚΑΝ. (ΕΕΕ) αριθ. 2454/93 ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΡΟΟΡΙΖΟΜΕΝΑ ΓΙΑ ΕΞΑΓΩΓΗ — ΑΠΟΚΛΕΙΟΝΤΑΙ ΟΙ ΓΕΩΡΓΙΚΕΣ ΕΠΙΣΤΡΟΦΕΣ
- ARTICLE 298 REGULATION (EEC) No 2454/93 END-USE: GOODS DESTINED FOR EXPORTATION — AGRICULTURAL REFUNDS NOT APPLICABLE

*Status: Point in time view as at 01/01/2014.*

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

- ARTICLE 298, RÈGLEMENT (CEE) N° 2454/93 DESTINATION PARTICULIÈRE: MARCHANDISES PRÉVUES POUR L'EXPORTATION — APPLICATION DES RESTITUTIONS AGRICOLES EXCLUE
- ARTICOLO 298 (CEE) N° 2454/93 DESTINAZIONE PARTICOLARE: MERCI PREVISTE PER L'ESPORTAZIONE — APPLICAZIONE DELLE RESTITUZIONI AGRICOLE ESCLUSA
- ARTIKEL 298, VERORDENING (EEG) Nr. 2454/93 BIJZONDERE BESTEMMING: VOOR UITVOER BESTEMDE GOEDEREN — LANDBOUWRESTITUTIES NIET VAN TOEPASSING
- ARTIGO 298º REG. (CEE) N° 2454/93 DESTINO ESPECIAL: MERCADORIAS DESTINADAS À EXPORTAÇÃO — APLICAÇÃO DE RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA
- 298 ART, AS. 2454/93 TIETTY KÄYTTÖTARKOITUS: VIETÄVIKSI TARKOITETTUJA TAVAROITA — MAATALOUSTUKEA EI SOVELLETA
- ARTIKEL 298 I FÖRORDNING (EEG) nr 2454/93 AVSEENDE ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR AVSEDDA FÖR EXPORT — JORDBRUKSBIDRAG EJ TILLÄMPLIGA
- [F9]ČLÁNEK 298 NAŘÍZENÍ (EHS) č. 2454/93 KONEČNÉ POUŽITÍ: ZBOŽÍ URČENO K VÝVOZU — ZEMĚDĚLSKÉ NÁHRADY NELZE UPLATNIT
- MÄÄRUSE (EMÜ) NR 2454/93 ARTIKKEL 298 'EESMÄRGIPÄRANE KASUTAMINE': KAUBALE, MIS LÄHEB EKSPORDIKS, PÕLLUMAJANDUSTOETUSI EI RAKENDATA
- REGULAS (EEK) NR. 2454/93, 298.PANTS: IZMANTOŠANAS MĒRĶIS: PRECES PAREDZĒTAS IZVEŠANAI — LAUKSAIMNIECĪBAS KOMPENSĀCIJU NEPIEMĒRO
- REGLAMENTAS (EEB) NR. 2454/93, 298 STRAIPSNIS, GALUTINIS VARTOJIMAS: EKSPORTUOJAMOS PREKĖS — ŽEMĖS ŪKIO GRAŽINAMOSIOS IŠMOKOS NETAIKOMOS
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS A 2454/93/EGK RENDELET 298.CIKKE SZERINT: KIVITELI RENDELTETÉSŰ ÁRUK — MEZŐGAZDASÁGI VISSZATÉRÍTÉS NEM ALKALMAZHATÓ
- ARTIKOLU 298 REGOLAMENT (KEE) 2454/93 UŽU AĤĤARI: OĖGETTI DESTINATI ĖHALL-ESPORTAZZJONI RIFUŽJONIJIET AGRIKOLI MHUX APPLIKABBLI
- ARTYKUŁ 298 ROZPORZĄDZENIA (EWG) NR 2454/93 PRZEZNACZENIE SZCZEGÓLNE: TOWARY PRZEZNACZONE DO WYWOZU — NIE STOSUJE SIĘ DOPŁAT ROLNYCH
- ČLEN 298 UREDBE (EGS) ŠT. 2454/93 POSEBEN NAMEN: BLAGO DEKLARIRANO ZA IZVOZ — UPORABA KMETIJSKIH IZVOZNIH NADOMESTIL IZKLJUČENA
- ČLÁNOK 298 NARIADENIA (EHS) Č. 2454/93 KONEČNÉ POUŽITIE: TOVAR URČENÝ NA VÝVOZ — POĽNOHOSPODÁRSKE NÁHRADY NEMOŽNO UPLATNIŤ]
- [F10]ЧЛЕН 298 НА РЕГЛАМЕНТ (ЕИО) № 2454/93 СПЕЦИФИЧНО ПРЕДНАЗНАЧЕНИЕ: СТОКИ, НАСОЧЕНИ ЗА ИЗНАСЯНЕ — СЕЛСКОСТОПАНСКИ ВЪЗСТАНОВЯВАНИЯ СА НЕПРИЛОЖИМИ
- ARTICOLUL 298 REGULAMENTUL (CEE) Nr. 2454/93 DESTINAȚIE FINALĂ: MĂRFURI DESTINATE PENTRU EXPORT — NU SE APLICĂ RESTITUIRI RESTITUȚII AGRICOLE]

*Status: Point in time view as at 01/01/2014.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE I. (See end of Document for details)*

— [F11] ČLANAK 298. UREDBE (EEZ) BR. 2454/93, POSEBNA UPORABA: ROBA NAMIJENJENA IZVOZU – POLJOPRIVREDNE NAKNADE SE NE PRIMJENJUJU]

3 Where goods are exported, they shall be considered as non-Community goods from the time of acceptance of the export declaration.

4 In the case of destruction Article 182(5) of the Code shall apply.

#### Textual Amendments

- F9** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F10** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F11** Inserted by Commission Regulation (EU) No 519/2013 of 21 February 2013 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement for persons, right of establishment and freedom to provide services, company law, competition policy, agriculture, food safety, veterinary and phytosanitary policy, fisheries, transport policy, energy, taxation, statistics, social policy and employment, environment, customs union, external relations, and foreign, security and defence policy, by reason of the accession of Croatia.

#### Article 299

Where the customs authorities agree that the use of the goods otherwise than as provided for in the authorisation is justified, such use, other than export or destruction, shall entail the incurrance of a customs debt. Article 208 of the Code shall apply *mutatis mutandis*.

#### Article 300

1 The goods referred to in Article 291(1) shall remain under customs supervision and liable to import duties until the are:

- a first assigned to the prescribed end-use;
- b exported, destroyed or used otherwise in accordance with Articles 298 and 299.

However, where the goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of first assignment.

2 Waste and scrap which result from the working or processing of goods and losses due to natural wastage shall be considered as goods having been assigned to the prescribed end-use.

3 For waste and scrap which result from the destruction of goods, customs supervision shall end when they have been assigned a permitted customs-approved treatment or use.]

*Status: Point in time view as at 01/01/2014.*

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

### Textual Amendments

- F3** 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).

## [<sup>F12</sup>CHAPTER 3

### Management of tariff measures

#### Section 1

#### Management of tariff quotas designed to be used following the chronological order of dates of customs declarations

##### *Article 308a*

- 1 Save as otherwise provided, where tariff quotas are opened by a Community provision, those tariff quotas shall be managed in accordance with the chronological order of dates of acceptance of declarations for release for free circulation.
- 2 Where a declaration for release for free circulation incorporating a valid request by the declarant to benefit from a tariff quota is accepted, the Member State concerned shall draw from the tariff quota, through the Commission, a quantity corresponding to its needs.
- 3 Member States shall not present any request for drawing until the conditions laid down in Article 256 (2) and (3) are satisfied.
- 4 Subject to paragraph 8, allocations shall be granted by the Commission on the basis of the date of acceptance of the relevant declaration for release for free circulation, and to the extent that the balance of the relevant tariff quota so permits. Priority shall be established in accordance with the chronological order of these dates.
- 5 The Member States shall communicate to the Commission all valid requests for drawing without delay. Those communications shall include the date referred to in paragraph 4, and the exact amount applied for on the relevant customs declaration.
- 6 For the purposes of paragraphs 4 and 5, the Commission shall fix order numbers where none are provided by the Community provision opening the tariff quota.
- 7 If the quantities requested for drawing from a tariff quota are greater than the balance available, allocation shall be made on a pro rata basis with respect to the requested quantities.
- 8 For the purposes of this Article, acceptance of a declaration by the customs authorities on 1, 2 or 3 January shall be regarded as acceptance on 3 January. However, if one of those days falls on a Saturday or a Sunday, such acceptance shall be regarded as having taken place on 4 January.
- 9 Where a new tariff quota is opened, drawings shall not be granted by the Commission before the 11th working day following the date of publication of the provision which created that tariff quota.

*Status: Point in time view as at 01/01/2014.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), TITLE I. (See end of Document for details)*

10 Member States shall immediately return to the Commission the amount of drawings which they do not use. However, where an erroneous drawing representing a customs debt of [<sup>F13</sup>10 euro] or less is discovered after the first month following the end of the period of validity of the tariff quota concerned, Member States needs not make a return.

11 If the customs authorities invalidate a declaration for release for free circulation in respect of goods which are the subject of a request for benefit of a tariff quota, the complete request shall be cancelled in respect of those goods. The Member States concerned shall immediately return to the Commission any quantity drawn, in respect of those goods, from the tariff quota.

12 Details of drawings requested by individual Member States shall be treated by the Commission and other Member States as confidential.

#### Textual Amendments

**F13** Substituted by [Commission Regulation \(EC\) No 214/2007 of 28 February 2007 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 308b

- 1 The Commission shall make an allocation each working day, except:
  - days which are holidays for the Community institutions in Brussels, or
  - in exceptional circumstances, any other day, provided that the competent authorities of the Member States have been informed in advance.
- 2 Subject to Article 308a (8), any allocation shall take into account all unanswered requests which relate to declarations for release for free circulation accepted up to and including the second previous day, and which have been communicated to the Commission.

#### [<sup>F14</sup>Article 308c

- 1 A tariff quota shall be considered as critical as soon as [<sup>F13</sup>90 %] of the initial volume has been used, or at the discretion of the competent authorities.
- 2 By way of derogation from paragraph 1, a tariff quota shall be considered from the date of its opening as critical in any of the following cases:
  - a it is opened for less than three months;
  - b tariff quotas having the same product coverage and origin and an equivalent quota period as the tariff quota in question (equivalent tariff quotas) have not been opened in the previous two years;
  - c an equivalent tariff quota opened in the previous two years had been exhausted on or before the last day of the third month of its quota period or had a higher initial volume than the tariff quota in question.
- 3 A tariff quota whose sole purpose is the application, under the rules of the WTO, of either a safeguard measure or a retaliatory measure shall be considered as critical as soon as [<sup>F13</sup>90 %] of the initial volume has been used irrespective of whether or not equivalent tariff quotas were opened in the previous two years.]



*Status: Point in time view as at 01/01/2014.*

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

#### Textual Amendments

- F13** Substituted by [Commission Regulation \(EC\) No 214/2007 of 28 February 2007 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)
- F14** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 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 \(Text with EEA relevance\).](#)

## Section 2

### [<sup>F5</sup>Surveillance of goods]

#### [<sup>F13</sup>Article 308d

1 Where Community surveillance is to be carried out, the Member States shall provide to the Commission at least once every week data on customs declarations for release for free circulation or on export declarations.

The Member States shall cooperate with the Commission to determine which data are required from customs declarations for release for free circulation or from export declarations.

2 The data provided under paragraph 1 by individual Member States shall be treated as confidential.

However, aggregate data for each Member State shall be available for authorised users in all Member States.

The Member States shall cooperate with the Commission to set up the practical rules on authorised access to the aggregate data.

3 In respect of certain goods surveillance shall be carried out on a confidential basis.

4 Where under the simplified procedures referred to in Articles 253 to 267 and Articles 280 to 289, the data referred to in paragraph 1 of this Article are not available, the Member States shall provide to the Commission the data available at the date of acceptance of the complete or supplementary declaration.]]

#### Textual Amendments

- F13** Substituted by [Commission Regulation \(EC\) No 214/2007 of 28 February 2007 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

#### Textual Amendments

- F12** Inserted by [Commission Regulation \(EC\) No 1427/97 of 23 July 1997 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

**Status:**

Point in time view as at 01/01/2014.

**Changes to legislation:**

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