

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER I

Common provisions

Section 1

Definitions

Article 496

For the purposes of this Title:

- (a) *supervising customs office* means: the customs office empowered by the customs authorities of each Member State issuing an authorization to supervise the procedure, as indicated in the authorization;
- (b) *office of entry for the procedure* means: the customs office or offices empowered by the customs authorities of the Member State which issued the authorization to accept declarations entering goods for the procedure or procedures, as indicated in the authorization;
- (c) *office of discharge* means: the customs office or offices empowered by the customs authorities of the Member State which issued the authorization to accept declarations assigning goods, following entry for a customs procedure with economic impact, to an accepted customs-approved treatment or use, as indicated in the authorization.

Section 2

Authorizing use of the procedure — normal procedure

Article 497

1 Without prejudice to paragraph 3 and Articles 568, 656, 695 and 760, an application for authorization to use a customs procedure with economic impact (including applications for authorization to operate a customs warehouse or use the customs warehousing procedure), hereinafter referred to as the ‘application’, shall be made out in writing.

It shall conform to the appropriate model in Annex 67. The applicant shall provide in the application all the information required under the various headings listed in that model by heading number, as shown in Annexes 67/A to 67/E, including the notes. The text of the notes need not, however, be reproduced in the application. Applications shall be signed and dated.

Where the designated customs authorities consider that the information given in the application is inadequate, nothing in this paragraph shall preclude its requiring the applicant to furnish additional information, nor its requiring other particulars needed for the application of provisions in fields other than those governed by this Title.

2 The application shall refer to and be accompanied by originals or copies of all supporting evidence or documents relating to particulars to be given in the application whose presentation is necessary for its appraisal. It may be accompanied by additional sheets where more extensive information is to be provided. All such documents, evidence or additional sheets shall constitute an integral part of the application they accompany. The number of annexes shall be indicated on the application.

3 On a case-by-case basis, the customs authorities may allow the holder of an authorization to apply for its renewal or modification by written request, giving particulars of the earlier authorization and indicating any changes which need to be made.

4 Without prejudice to the simplified procedures provided for in Articles 568, 656, 695 and 760, an application which does not fulfil the requirements laid down by this Article and which is not presented in accordance with Article 509, 555, 651, 691 and 750 shall be inadmissible.

Article 498

The lodging of an application signed by the applicant shall indicate that the person concerned wishes to use the customs procedure applied for and, without prejudice to the possible application of penal provisions, shall be responsible, under the provisions in force in the Member States, for:

- the accuracy of the information given in the declaration,
- the authenticity of the documents accompanying it, and
- compliance with all the obligations relating to the customs procedure applied for.

Article 499

1 Before issuing an authorization, the customs authorities competent to grant it shall satisfy themselves that all the conditions for granting the authorization are fulfilled.

2 An authorization shall not be granted where the application is inadmissible within the meaning of Article 497 (4).

Article 500

1 Without prejudice to Articles 568, 656, 695 and 760, an authorization to use a customs procedure with economic impact as provided for in Article 85 of the Code (including authorizations to operate a customs warehouse or use the customs warehousing procedure), shall be made out on a model conforming to the relevant provisions in Annexes 68/A to 68/E. It shall be signed and dated.

2 The applicant shall be notified that the authorization has been issued.

3 Without prejudice to the derogations provided for in Articles 556 (1) and 751 (1), authorizations shall take effect on the date of issue.

4 Authorizations may cover one or more entries for the procedure concerned, as appropriate.

5 By way of derogation from paragraph 1, in the case of renewal or modification of an authorization previously issued following an application presented in accordance with Article 497 (3), the customs authorities, on a case-by-case basis, may either adopt a decision indicating the boxes to be changed by reference to the authorization being modified, or issue a new authorization.

Article 501

1 Where one of the conditions for granting the authorization is not fulfilled, the customs authorities shall reject the application.

2 The decision rejecting the application shall be set out in writing and shall be communicated to the applicant, in conformity with Article 6 (3) of the Code.

Article 502

1 The customs authorities shall keep applications and their annexes, together with any authorization issued.

2 Where an authorization is granted, the application, annexes and authorization shall be kept for at least three years from the end of the calendar year in which the authorization expires or, in the case of an authorization to operate a customs warehouse or use the customs warehousing procedure, for at least three years from the end of the calendar year in which the authorization is cancelled or withdrawn.

3 Where an application is rejected or an authorization is annulled or revoked, the application and either the decision rejecting the application or the authorization, as the case may be, and all annexes shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorization was annulled or revoked.