

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[^{F1}TITLE III

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER 1

Basic provisions common to more than one of the arrangements

[^{F1}Section 5

The decision on authorisation

Article 505

The customs authorities competent to decide shall grant the authorisation as follows:

- (a) for an application under Article 497(1), using the model set out in Annex 67;
- (b) for an application under Article 497(3), by acceptance of the customs declaration;
- (c) for an application for renewal or modification, by any appropriate act.

Article 506

The applicant shall be informed of the decision to issue an authorisation, or the reasons why the application was rejected, within 30 days or 60 days in the case of the customs warehousing arrangements, of the date the application was lodged or the date any requested outstanding or additional information is received by the customs authorities.

These periods shall not apply in the case of a single authorisation unless it is issued under Article 501.

Article 507

1 Without prejudice to Article 508, an authorisation shall take effect on the date of issue or at any later date given in the authorisation. In the case of a private warehouse, the customs authorities may exceptionally communicate their agreement to use the arrangements prior to the actual issuing of the authorisation.

2 No limit on the period of validity shall be fixed for authorisations for the customs warehousing arrangements.

Status: Point in time view as at 01/01/2011.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 5. (See end of Document for details)

3 For inward processing, processing under customs control and outward processing, the period of validity shall not exceed three years from the date the authorisation takes effect, except where there are duly justified good reasons.

4 By way of derogation from paragraph 3, for goods under inward processing covered by Annex 73, Part A, the period of validity shall not exceed six months.

In the case of milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/1999⁽¹⁾, the period of validity shall not exceed three months.

Article 508

1 Except for the customs warehousing arrangements, the customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect at the earliest on the date on which 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 period of validity which would have been granted under Article 507 is not exceeded;
- c the applicant's accounts confirm that all the requirements of the arrangements can be deemed to be met and, where appropriate, the goods can be identified for the period involved, and such accounts allow the arrangements to be controlled; and
- d all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.]

Textual Amendments

- F1** 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 \(Text with EEA relevance\).](#)

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(1) [^{F1}OJ L 160, 26.6.1999, p. 48.]

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