

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 2

Customs warehousing

Section 7

Use of a customs warehouse without entry of goods for the procedure

Subsection 2

Non-Community goods

Article 538

1 This subsection shall apply to inward processing operations (suspension system) or processing under customs control carried out on the premises of customs warehouses of types A, C and D in which use of the local clearance procedure is authorized for entry for the procedure, re-export or release for free circulation.

2 Where not otherwise provided in this subsection, the provisions laid down for inward processing and processing under customs control shall apply to:

- inward processing operations using the drawback system,
- inward processing operations (suspension or drawback system) or processing under customs control carried out on the premises of warehouses of types B or F, or on premises used for the storage of goods placed under the customs warehousing procedure in a type E warehouse,
- operations to be carried out on the premises of type A, C or D warehouses not fulfilling the conditions laid down in paragraph 1.

Article 539

The customs authorities shall withhold authorization to use the simplified procedures referred to in this subsection where the necessary guarantees for the proper conduct of the operations are not afforded. The customs authorities may withhold authorization

Status: Point in time view as at 02/07/1993.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Subsection 2. (See end of Document for details)

from persons who do not frequently carry out inward processing operations or processing under customs control, without prejudice to Article 510.

Article 540

Processing operations carried out under the inward processing procedure or the procedure for processing under customs control on the premises of a customs warehouse referred to in Article 538 (1) shall not take place until the authorization referred to in Article 556 or 651 has been granted.

The authorization must specify the customs warehouse (indicating type) where the operations will be carried out.

Article 541

1 To use the procedures provided for in this subsection, the holder of the authorization shall keep either 'inward processing records' or 'records of processing under customs control' as appropriate, as referred to in Articles 556 (3) and 651 (3), which shall also contain the reference particulars of the authorization.

2 For the purpose of drawing up the bill of discharge referred to in Article 595 or Article 664, a reference to the entries specified in paragraph 1 shall replace the reference to the declarations and documents referred to in Article 595 (3) or Article 664 (3).

3 Entries in the 'inward processing records' or 'records of processing under customs control' shall allow the customs authorities to monitor the precise situation of all goods or products under one of these procedures at any time.

Article 542

1 Where goods are placed under the inward processing procedure or the procedure for processing under customs control at the time when they are brought onto the premises of the customs warehouse, the local clearance procedure referred to in Article 276 shall apply.

2 The entry in the inward processing records or records of processing under customs control shall refer to the document under which the goods were carried.

Article 543

1 Where goods already on the premises of a customs warehouse are placed under the inward processing procedure or the procedure for processing under customs control, the local clearance procedure referred to in Article 276 shall apply.

2 The customs warehousing procedure shall be discharged by entry in the inward processing records or records of processing under control, as the case may be. The reference particulars of such entry shall be recorded in the stock records of the customs warehouse.

Article 544

1 Where compensating products or goods in the unaltered state which have been placed under the inward processing procedure on the premises of a customs warehouse or processed products or goods in the unaltered state which have been placed under the procedure for processing under customs control on the premises of a customs warehouse are placed under the customs warehousing procedure, the local clearance procedure referred to in Article 272 shall apply.

2 The inward processing procedure and procedure for processing under customs control shall be discharged by entry in the stock records of the customs warehouse. Reference particulars

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of such entry shall be recorded in the inward processing records or records of processing under customs control, as the case may be.

3 The indications provided for in Article 610 shall be entered in the stock records of the customs warehouse.

Article 545

1 Where the inward processing procedure or the procedure for processing under customs control is discharged at the time when the compensating products, processed products or goods in the unaltered state are removed from the premises of the customs warehouse by the re-export of those products or goods, the local clearance procedure referred to in Article 283 shall apply.

2 Where the inward processing procedure or the procedure for processing under customs control is discharged at the time when the compensating products, processed products or goods in the unaltered state are removed from the premises of the customs warehouse by the release for free circulation of those products or goods, the local clearance procedure referred to in Articles 263 to 267 shall apply.

3 Where the inward processing procedure or the procedure for processing under customs control is discharged at the time when the compensating products, processed products or goods in the unaltered state are removed from the premises of the customs warehouse by their entry for a procedure other than release for free circulation or re-export, the normal or simplified procedures laid down for that purpose shall apply.

4 The removal of compensating products, processed products or goods in the unaltered state from the premises of a customs warehouse need not be entered in the stock records of the customs warehouse.

Article 546

Articles 544 (2) and 545 (2) and (4) shall be without prejudice to the application of Articles 122, 135 and 136 of the Code concerning the application of charges to goods or products placed under the inward processing procedure or the procedure for processing under customs control.

Article 547

1 Provided the proper conduct of operations is not affected, the customs authorities shall allow non-Community goods placed under the customs warehousing procedure and import goods or compensating products placed under the inward processing procedure to be stored together in the same storage facilities.

2 Where the status of goods placed under the customs warehousing procedure or of compensating products or goods in the unaltered state placed under the inward processing procedure is assigned to goods, those goods shall be subject to all provisions governing the procedure in question, including in particular those concerning charges and the collection of compensatory interest.

3 Articles 524 (2) and 528 (1) and (2) shall apply *mutatis mutandis*.

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