

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 3

Inward processing

[^{F1}Section 4

Provisions concerning the operation of the suspension system

Article 545

1 Use of equivalent goods for processing operations in accordance with Article 115 of the Code shall not be subject to the formalities for entry of goods for the arrangements.

2 The equivalent goods and compensating products made therefrom shall become non-Community goods and the import goods Community goods at the time of acceptance of the declaration discharging the arrangements.

However, where import goods are put on the market before the arrangements are discharged, they shall change their status at the time they are put on the market. In exceptional cases, where the equivalent goods are expected not to be present at that time, the customs authorities may allow, at the request of the holder, the equivalent goods to be present at a later time, to be determined by them and within a reasonable time.

3 In case of prior exportation:

- compensating products shall become non-Community goods on acceptance of the export declaration on condition that the goods to be imported are entered for the arrangements;
- import goods shall become Community goods at the time of their entry for the arrangements.

Article 546

The authorisation shall specify whether compensating products or goods in the unaltered state may be released for free circulation without customs declaration, without prejudice to prohibitive or restrictive measures. In this case they shall be considered to have been released for free circulation, if they have not been assigned a customs-approved treatment or use on expiry of the period for discharge.

*Status: Point in time view as at 01/01/2011.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 4. (See end of Document for details)*

For the purposes of the first subparagraph of Article 218(1) of the Code, the declaration for release for free circulation shall be considered to have been lodged and accepted and release granted at the time of presentation of the bill of discharge.

The products or goods shall become Community goods when they are put on the market.

Article 547

In case of release for free circulation of compensating products, boxes 15, 16, 34, 41 and 42 of the declaration shall refer to the import goods. Alternatively, relevant information may also be supplied by information sheet INF1 or any other document accompanying the declaration.

[^{F2}Article 547a

The import duties to be charged under Article 121(1) of the Code on import goods eligible, at the time when the declaration of entry for the arrangements was accepted, for favourable tariff treatment by reason of their end-use shall be calculated at the rate corresponding to such end-use. This shall be allowed only if an authorisation for such end-use could have been granted and if the conditions attaching to the granting of favourable tariff treatment would have been fulfilled.]

Textual Amendments

- F2** 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 548

1 The list of compensating products subject to the import duties appropriate to them in accordance with the first indent of Article 122(a) of the Code is in Annex 75.

2 Where compensating products other than those mentioned on the list referred to in paragraph 1 are destroyed, they shall be treated as if they were re-exported.

Article 549

1 Where the compensating products or goods in the unaltered state are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799 enabling the arrangements to be discharged, the documents or records used for the said customs-approved treatment or use or any documents replacing them, shall contain one of the following indications:

- Mercancías PA/S,
- AF/S-varer,
- AV/S-Waren,
- Εμπορεύματα ET/A,
- IP/S goods,
- Marchandises PA/S,
- Merci PA/S,
- AV/S-goederen,
- Mercadorias AA/S,

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 4. (See end of Document for details)

- SJ/S-tavaroita,
- AF/S-varor^[F3],
- ^[F4]Zboží AZS/P,
- ST/P kaup,
- IP/ATL preces,
- LP/S prekès,
- AF/F áruk,
- Oğgetti PI/S,
- Towary UCz/Z,
- AO/O blago,
- AZS/PS tovar^[F5],
- ^[F6]Стoки AY/OП,
- Märfuri PA/S.]

2 Where import goods entered for the arrangements are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, either in the unaltered state or in the form of compensating products, are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799, the indication referred to in paragraph 1 shall be supplemented by one of the following:

- Política comercial,
- Handelspolitik,
- Handelspolitik,
- Εμπορική πολιτική,
- Commercial policy,
- Politique commerciale,
- Política commerciale,
- Handelspolitiek,
- Política comercial,
- Kauppapolitiikka,
- Handelspolitik^[F3],
- ^[F4]Obchodní politika,
- Kaubanduspoliitika,
- Tirdzniecības politika,
- Prekybos politika,
- Kereskedelempolitika,
- Politika kummerčjali,
- Polityka handlowa,
- Trgovinska politika,
- Obchodná politika^[F5],
- ^[F6]Търговска политика,
- Politică comercială.]]

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 4. (See end of Document for details)

Textual Amendments

- F3** Substituted 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.
- F4** 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.
- F5** Substituted 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.
- F6** 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.

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).

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 4.