

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[^{F1}CHAPTER 5

Temporary importation

Section 1

General provisions

Article 553

1 Animals, unless of negligible commercial value, born of animals placed under the arrangements are considered to be non-Community goods and placed themselves under those arrangements.

2 The customs authorities shall ensure that the total period for which the goods remain under the arrangements for the same purpose and under the responsibility of the same holder does not exceed 24 months, even where the arrangements were discharged by entry for another suspensive arrangement and subsequently entered again for temporary importation.

However, at the holder's request, they may extend this period for the time during which the goods are not used, in accordance with the conditions laid down by them.

3 For the purposes of Article 140(3) of the Code, exceptional circumstances means any event as a result of which the goods must be used for a further period in order to fulfil the purpose of the temporary importation operation.

4 Goods placed under the arrangements must remain in the same state.

Repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the arrangements are admissible.

Article 554

Temporary importation with total relief from import duties (hereinafter: 'total relief from import duties') shall only be granted in accordance with Articles 555 to 578.

Temporary importation with partial relief from import duties shall not be granted for consumable goods.

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Section 2

Conditions for total relief from import duties

Subsection 1

Means of transport

Article 555

- 1 For the purposes of this subsection:
- [^{F2}a ‘commercial use’ means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;]
 - b ‘private use’ means the use other than commercial of a means of transport;
 - c ‘internal traffic’ means the carriage of persons or goods picked up or loaded in the customs territory of the Community for setting down or unloading at a place within that territory.
- 2 Means of transport include normal spare parts, accessories and equipment accompanying them.

Textual Amendments

- F2** 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 \(Text with EEA relevance\).](#)

Article 556

Total relief from import duties shall be granted for pallets.

The arrangements shall also be discharged when pallets of the same type and substantially the same value are exported or re-exported.

Article 557

[^{F3}1 Total relief from import duties shall be granted for containers where they have been durably marked in an appropriate and clearly visible place with all of the following information:

- a the identification of the owner or operator, which may be shown either by its full name or by an established identification system, symbols such as emblems or flags being excluded;
- b the identification marks and numbers of the container, given by the owner or operator;
- c the tare weight of the container, including all its permanently fixed equipment.]

[^{F4}For freight containers considered for maritime use, or for any other container utilising an ISO standard prefix (i.e. four capital letters ending in U), the identification of the owner or principal operator and the container serial number and check digit of the container shall adhere to International Standard ISO 6346 and its annexes.]

Where the application for authorisation is made in accordance with the first subparagraph of Article 497(3)(c), the containers shall be monitored by a person

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represented in the customs territory of the Community being able to communicate at all times their location and particulars of entry and discharge.

2 Containers may be used in internal traffic before being re-exported. However, they may be used only once during each stay in a Member State, for transporting goods loaded and intended to be unloaded within the territory of the same Member State, where the containers would otherwise have to make a journey unloaded within that territory.

3 Under the conditions of the Convention of Geneva of 21 January 1994 on Customs Treatment of Pool Containers used in International Transport, as approved by Council Decision 95/137/EC⁽¹⁾, the customs authorities shall permit the arrangements to be discharged where containers of the same type or the same value are exported or re-exported.

Textual Amendments

- F3** Substituted by [Commission Implementing Regulation \(EU\) No 1272/2014 of 28 November 2014 amending Regulation \(EEC\) No 2454/93 as regards the marking of containers for the purpose of their temporary importation \(Text with EEA relevance\)](#).
- F4** Inserted by [Commission Implementing Regulation \(EU\) No 1272/2014 of 28 November 2014 amending Regulation \(EEC\) No 2454/93 as regards the marking of containers for the purpose of their temporary importation \(Text with EEA relevance\)](#).

Article 558

1 Total relief from import duties shall be granted for means of road, rail, air, sea and inland waterway transport where they:

- a are registered outside the customs territory of the Community in the name of a person established outside that territory; however, if the means of transport are not registered, the above condition may be deemed to be met where they are owned by a person established outside the customs territory of the Community;
- b are used by a person established outside that territory, without prejudice to Articles 559, 560 and 561; and
- c in the case of commercial use and with the exception of means of rail transport, are used exclusively for transport which begins or ends outside the customs territory of the Community; however, they may be used in internal traffic where the provisions in force in the field of transport, in particular those concerning admission and operations, so provide.

2 Where the means of transport referred to in paragraph 1 are rehired by a professional hire service established in the customs territory of the Community to a person established outside that territory, they must be re-exported within eight days of entry into force of the contract.

Article 559

Persons established in the customs territory of the Community shall benefit from total relief from import duties where:

- (a) means of rail transport are put at the disposal of such persons under an agreement whereby each network may use the rolling stock of the other networks as its own;
- (b) a trailer is coupled to a means of road transport registered in the customs territory of the Community;
- (c) means of transport are used in connection with an emergency situation and their use does not exceed five days; or

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- (d) means of transport are used by a professional hire firm for the purpose of re-exportation within a period not exceeding five days.

Article 560

1 Natural persons established in the customs territory of the Community shall benefit from total relief from import duties where they privately use means of transport occasionally, on the instructions of the registration holder, this holder being in the customs territory at the time of use.

Such persons shall also benefit from total relief, for the private use of means of transport hired under a written contract, occasionally:

- a to return to their place of residence in the Community;
- b to leave the Community; or
- c where this is permitted on a general level by the customs administrations concerned.

2 The means of transport shall be re-exported or returned to the hire service established in the customs territory of the Community within:

- a five days of the entry into force of the contract in the case mentioned in paragraph 1(a);
- b eight days of the entry into force of the contract in the case mentioned in paragraph 1(c).

The means of transport shall be re-exported within two days of the entry into force of the contract in the case mentioned under paragraph 1(b).

Article 561

1 Total relief from import duties shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Community, with a view to re-exportation in the name of one of the following persons:

- a in the name of a person established outside that territory;
- b in the name of a natural person established inside that territory where the person concerned is preparing to transfer normal residence to a place outside that territory.

In the case referred to in point (b), the means of transport must be exported within three months of the date of registration.

2 Total relief from import duties shall be granted where means of transport are used commercially or privately by a natural person established in the customs territory of the Community and employed by the owner of the means of transport established outside that territory or otherwise authorised by the owner.

Private use must have been provided for in the contract of employment.

Customs authorities may restrict the temporary importation of means of transport under this provision in the case of systematic use.

3 Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Community.

Article 562

Without prejudice to other special provisions, the periods for discharge are the following:

- (a) for means of rail transport: 12 months;

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- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
 - by students: the period the student stays in the customs territory of the Community for the sole purpose of pursuing their studies;
 - by persons fulfilling assignments of a specified duration: the period this person stays in the customs territory of the Community for the sole purpose of fulfilling their assignment;
 - in other cases, including saddle or draught animals and the vehicles drawn by them: six months;
- (d) for privately used means of air transport: six months;
- (e) for privately used means of sea and inland waterway transport: 18 months.

Subsection 2

Personal effects and goods for sports purposes imported by travellers; welfare material for seafarers

Article 563

Total relief from import duties shall be granted where personal effects reasonably required for the journey and goods for sports purposes are imported by a traveller as defined in Article 236(A)(1).

Article 564

Total relief from import duties shall be granted for welfare materials for seafarers in the following cases:

- (a) where they are used on a vessel engaged in international maritime traffic;
- (b) where they are unloaded from such a vessel and temporarily used ashore by the crew;
- (c) where they are used by the crew of such a vessel in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Subsection 3

Disaster relief material; medical, surgical and laboratory equipment; animals; goods for use in frontier zones

Article 565

Total relief from import duties shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Community and intended for state bodies or bodies approved by the competent authorities.

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Article 566

Total relief from import duties shall be granted where medical, surgical and laboratory equipment is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

Article 567

Total relief from import duties shall be granted for animals owned by a person established outside the customs territory of the Community.

It shall be granted for the following goods intended for activities in keeping with the particularities of the frontier zone as defined by the provisions in force:

- (a) equipment owned by a person established in the frontier zone adjacent to the frontier zone of temporary importation and used by a person established in that adjacent frontier zone;
- (b) goods used for the building, repair or maintenance of infrastructure in such a frontier zone under the responsibility of public authorities.

Subsection 4

**Sound, image or data carrying media, publicity material;
professional equipment; pedagogic material and scientific equipment**

Article 568

Total relief from import duties shall be granted for goods:

- (a) carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying; or
- (b) exclusively used for publicity purposes.

Article 569

- 1 Total relief from import duties shall be granted where professional equipment is:
 - a owned by a person established outside the customs territory of the Community;
 - b imported either by a person established outside the customs territory of the Community or by an employee of the owner, the employee may be established in the customs territory of the Community; and
 - c used by the importer or under their supervision, except in cases of audiovisual co-productions.

[^{F5}1a Total relief from import duties shall be granted for portable musical instruments temporarily imported by a traveller as defined in Article 236(A) with the intention of using them as professional equipment.]

- 2 Total relief shall not be granted where equipment is to be used for the industrial manufacture or packaging of goods or, except in the case of hand tools, for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects.

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Textual Amendments

- F5** Inserted by [Commission Implementing Regulation \(EU\) No 1076/2013 of 31 October 2013 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code as regards the temporary import, export and re-import of portable music instruments.](#)

Article 570

Total relief from import duties shall be granted where pedagogic material and scientific equipment are:

- (a) owned by a person established outside the customs territory of the Community;
- (b) imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;
- (c) imported in reasonable numbers, having regard to the purpose of the importation; and
- (d) not used for purely commercial purposes.

Subsection 5

Packings; moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles; special tools and instruments; goods to carry out tests or subject to tests; samples; replacement means of production

Article 571

Total relief from import duties shall be granted where packings:

- (a) if imported filled, are intended for re-exportation whether empty or filled;
- (b) if imported empty, are intended for re-exportation filled.

Packings are not to be used in internal traffic, except with a view to the export of goods. In the case of packings imported filled, this shall apply only from the time that they are emptied of their contents.

Article 572

1 Total relief from import duties shall be granted where moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles are:

- a owned by a person established outside the customs territory of the Community; and
- b used in manufacturing by a person established in the customs territory of the Community and at least 75 % of the production resulting from their use is exported.

2 Total relief from import duties shall be granted for special tools and instruments where the goods are:

- a owned by a person established outside the customs territory of the Community; and
- b made available free of charge to a person established in the customs territory of the Community for the manufacture of goods which are to be exported in their entirety.

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Article 573

Total relief from import duties shall be granted for the following goods:

- (a) goods subjected to tests, experiments or demonstrations;
- (b) goods imported, subject to satisfactory acceptance tests in connection with a sales contract containing the provisions of the satisfactory acceptance tests and subjected to those tests;
- (c) goods used to carry out tests, experiments or demonstrations without financial gain.

For the goods referred to in point (b), the period for discharge is six months.

Article 574

Total relief from import duties shall be granted where samples are imported in reasonable quantities and solely used for being shown or demonstrated in the customs territory of the Community.

Article 575

Total relief from import duties shall be granted where replacement means of production are temporarily made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

The period for discharge is six months.

Subsection 6

Goods for events or for sale

Article 576

1 Total relief from import duties shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the arrangements.

In exceptional cases, the competent customs authorities may authorise the arrangements for other events.

2 Total relief from import duties shall be granted for goods for approval where they cannot be imported as samples and the consignor for his part wishes to sell the goods and the consignee may decide to purchase them after inspection.

The period for discharge is two months.

- 3 Total relief from import duties shall be granted for the following:
- a works of art, collectors' items and antiques as defined in 'Annex I' of Directive 77/388/EEC, imported for the purposes of exhibition, with a view to possible sale;
 - b goods other than newly manufactured ones imported with a view to their sale by auction.

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

Subsection 7

Spare parts, accessories and equipment; other goods

Article 577

Total relief from import duties shall be granted where spare parts, accessories and equipment are used for repair and maintenance, including overhaul, adjustments and preservation of goods entered for the arrangements.

Article 578

Total relief from import duties may be granted where goods other than those listed in Articles 556 to 577 or not complying with the conditions of these Articles, are imported:

- (a) occasionally and for a period not exceeding three months; or
- (b) in particular situations having no economic effect.

Section 3

Provisions concerning the operation of the arrangements

Article 579

Where personal effects, goods imported for sports purposes or means of transport are declared orally or by any other act for entry of the arrangements, customs authorities may require a written declaration when a high amount of import duties is at stake or a serious risk of non-compliance with obligations of the arrangements exists.

Article 580

1 Declarations for entry for the arrangements using ATA/CPD carnets shall be accepted if they are issued in a participating country and endorsed and guaranteed by an association forming part of an international guarantee chain.

Unless otherwise provided for by bilateral or multilateral agreements, 'participating country' means a contracting party to the ATA Convention, or to the Istanbul Convention having accepted the Customs Cooperation Council recommendations of 25 June 1992 concerning acceptance of the ATA Carnet and the CPD Carnet for the temporary admission procedure.

- 2 Paragraph 1 shall apply only if the ATA/CPD carnets:
- a relate to goods and uses covered by those Conventions or agreements;
 - b are certified by the customs authorities in the appropriate section of the cover page; and
 - c are valid throughout the customs territory of the Community.

The ATA/CPD carnet shall be presented at the office of entry into the customs territory of the Community, except where this office is unable to check the fulfilment of the conditions for the procedure.

3 ^{[F6}Articles 457c, 457d] and 458 to 461 apply *mutatis mutandis* for goods placed under the arrangements and covered by ATA carnets.

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- F6** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 581

1 Without prejudice to the special guarantee systems for ATA/CPD carnets, entry for the arrangements by written declaration shall be subject to the provision of security, except in the cases referred to in Annex 77.

2 In order to facilitate control of the arrangements, the customs authorities may require records to be kept.

Article 582

1 Where goods placed under the arrangements in accordance with Article 576 are discharged by their entry for free circulation, the amount of the debt shall be determined on the basis of the elements of assessment appropriate to these goods at the moment of acceptance of the declaration for free circulation.

Where goods placed under the arrangements in accordance with Article 576 are put on the market, they shall be considered as presented to customs when they are declared for release for free circulation before the end of the period for discharge.

2 For the purposes of discharging the arrangements in respect of goods referred to in Article 576(1), their consumption, destruction or distribution free of charge to the public at the event shall be considered as re-exportation, provided their quantity corresponds to the nature of the event, the number of visitors and the extent of the holder's participation therein.

The first subparagraph shall not apply to alcoholic beverages, tobacco goods or fuels.

Article 583

Where the goods placed under the arrangements 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 temporary importation to be discharged, the documents other than ATA/CPD carnets or records used for the said customs-approved treatment or use or any document replacing them shall contain one of the following indications:

- Mercancías IT,
- MI-varer,
- VV-Waren,
- Εμπορεύματα ΠΕ,
- TA goods,
- Marchandises AT,
- Merci AT,
- TI-goederen,
- Mercadorias IT,
- VM-tavaroita,
- TI-varor^[F7],
- ^[F8]Zboží DP,

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- AI kaup,
- PI preces,
- LĶ prekēs,
- IB áruk,
- Oğgetti TA,
- Towary OCz,
- ZU blago,
- DP tovar^[F9],]]
- ^[F10]Стоки от ВВ,
- Mārfuri AT^[F11],]]
- ^[F12]PU roba.]

Textual Amendments

- F7** 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.
- F8** 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.
- F9** 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.
- 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** Substituted 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.
- F12** 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 584

For means of rail transport used jointly under an agreement, the arrangements shall also be discharged when means of rail transport of the same type or the same value as those which were put at the disposal of a person established in the customs territory of the Community are exported or re-exported.]

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

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 91, 22.4.1995, p. 45.]

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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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