

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 5

Temporary importation procedure

Section 1

General provisions

Article 670

For the purposes of this Chapter:

- (a) *office of entry* means: the customs office via which goods accompanied by an ATA carnet enter the customs territory of the Community;
- (b) *office of exit* means: the customs office via which goods accompanied by an ATA carnet leave the customs territory of the Community;
- (c) *means of transport* means: any means used for the transport of persons or goods. The term covers spare parts and normal accessories and equipment, including the gear used to stow, secure or protect goods which is imported with the means of transport;
- (d) *person established outside the customs territory of the Community* means: a natural person normally resident outside the customs territory of the community or a legal person having a registered place of business outside that territory;
- (e) *commercial use* means: the use of a means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;
- (f) *private use* means: the use of a means of transport exclusively for personal purposes by the person concerned, excluding commercial use;
- (g) *container* means: an article of transport equipment (lift-van, movable tank, demountable body or other similar structure):
 - fully or partially enclosed to constitute a compartment intended for containing goods,

- of a permanent character and accordingly strong enough to be suitable for repeated use,
- specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
- designed for ready handling, particularly when being transferred from one mode of transport to another,
- designed to be easy to fill and to empty, and having an internal volume of one cubic metre or more.

Platform flats shall be treated as containers.

The term container shall include the accessories and equipment of the container, appropriate for the type concerned, provided they are transported with the container. The term container shall not include vehicles, accessories or spare parts of vehicles, packaging or pallets.

By way of derogation from the final indent, the term container shall apply to containers used for air transport having an internal volume of less than one cubic metre;

- (h) *transport under customs seal* means: the use of a container to transport goods which are identified by the sealing of the container;
- (i) *demountable body* means: a loading compartment which has no independent means of movement and is specifically designed to be transported on a road vehicle, the chassis of such vehicle and the lower bodywork frame being specially designed for that purpose. This definition also covers movable cases which form loading compartments specifically designed for combined transport;
- (j) *partially enclosed containers* means: equipment generally consisting of a floor and a superstructure marking off a loading space equivalent to that of a closed container; the superstructure is generally made up of metal members forming the frame of a container; containers of this type may also comprise one or more lateral or frontal walls; in some cases there is only a roof attached to the floor by uprights; this type of container is used in particular for the carriage of bulky goods (motor cars, for example);
- (k) *platform flats* means: loading platforms without a superstructure, or with partial superstructure only, of the same length and width as containers and possessing top and bottom corner fittings located on the side of the platform to enable the same anchoring and lifting devices to be used as for containers;
- (l) *accessories and equipment of the container* means: in particular the following devices, even if they are removable:
 - (i) equipment for controlling, modifying or maintaining the temperature inside the container;
 - (ii) small appliances, such as temperature or impact recorders, designed to indicate or record variations in environmental conditions and impact;
 - (iii) internal partitions, pallets, shelves, supports, hooks and similar devices used for stowing goods.
- (m) *pallet* means: a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated

by bearers, or of a single deck supported by feet, or of a special deck designed for air transport; its overall height is reduced to the minimum compatible with handling by means of fork lift trucks or pallet trucks; it may or may not have a superstructure;

- (n) *operator of a container or pallet* means: the person who, whether or not its owner, has effective control of its movements;
- (o) *user of the procedure for a container or pallet* means: the operator of a container or pallet or his representative;
- (p) *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.

Section 2

Temporary importation of goods other than means of transport

Subsection 1

Temporary importation with total relief: scope and conditions

(a)

Professional equipment

Article 671

1 The temporary importation procedure with total relief from import duties shall be granted for professional equipment.

2 Professional equipment means:

- a equipment for the press or for sound or television broadcasting which is necessary for representatives of the press or of broadcasting or television organizations established outside the customs territory of the Community and visiting that territory for purposes of reporting or in order to transmit or record material for specified programmes;
- b cinematographic equipment necessary for a person established outside the customs territory of the Community and visiting that territory in order to make a specified film or films;
- c any other equipment necessary for the exercise of the calling, trade or profession of a person established outside the customs territory of the Community and visiting that territory to perform a specified task. It does not include equipment which 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;
- d ancillary apparatus for the equipment mentioned in subparagraphs (a), (b) and (c) of this paragraph, and accessories thereof.

An illustrative list of goods to be considered as professional equipment is given in Annex 90.

3 The temporary importation procedure referred to in paragraph 1 shall be granted provided that the professional equipment is:

- a owned by a person established outside the customs territory of the Community;
- b imported by a person established outside the said territory;
- c used solely by or under the personal supervision of the person visiting the said territory.

However, the condition referred to in (c) shall not apply to cinematographic equipment imported for the production of films, television programmes or audiovisual works, under a coproduction contract concluded with a person established in the customs territory of the Community.

In the case of joint radio or television programme productions, professional equipment may be the subject of a hire contract or similar arrangement to which a person established in the customs territory of the Community is a party.

Article 672

Spare parts subsequently imported for the repair of professional equipment which has been temporarily imported shall be entitled to temporary importation facilities on the same conditions as the equipment itself.

(b)

Goods for display or use at exhibitions, fairs, meetings or similar events

Article 673

1 The temporary importation procedure with total relief from import duties shall be granted for:

- a goods intended for display or demonstration at an event;
- b goods intended for use in connection with the display of imported products at an event, including:
 - goods necessary for the purpose of demonstrating imported machinery or apparatus to be displayed,
 - construction and decoration material, including electrical fittings, for the temporary stands of persons established outside the Community,
 - advertising and demonstration material and other equipment which is publicity material for the imported goods displayed, such as sound and image recordings, films and transparencies, together with apparatus necessary for their use;
- c equipment, including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character, intended for use at international meetings, conferences or congresses;
- d live animals intended for exhibition at or participation in an event;
- e products obtained during an event from goods, machinery, apparatus or animals imported temporarily.

2 Event means:

- a a trade, industrial, agricultural or craft exhibition, fair, or similar show or display;
- b an exhibition or meeting which is primarily organized for a charitable purpose;
- c an exhibition or meeting which is primarily organized to promote any branch of learning, art, craft, sport or scientific, technical educational, cultural, trade union or tourist activity, to promote religious knowledge or worship or to promote friendship between peoples;

- d a meeting of representatives of international organizations or international groups of organizations;
- e a representative meeting of an official or commemorative character,

except exhibitions organized for private purposes in shops or business premises with a view to sale of the imported goods.

(c)

Teaching aids and scientific equipment

Article 674

1 The temporary importation procedure with total relief from import duties shall be granted for:

- a teaching aids;
- b spare parts and accessories for such aids;
- c tools especially designed for the maintenance, checking, calibration or repair of such aids.

2 Teaching aid means any aid intended for the sole purpose of teaching or vocational training, and in particular models, instruments, apparatus and machines.

The list of goods to be considered as teaching aids is given in Annex 91.

3 The temporary importation procedure referred to in paragraph 1 shall be granted provided that the teaching aids, spare parts, accessories or tools:

- a are imported by approved establishments and are used under the supervision and responsibility of such establishments;
- b are used for non-commercial purposes;
- c are imported in reasonable quantities, having regard to the intended purpose of the importation;
- d remain throughout their stay in the customs territory of the Community the property of a person established outside that territory.

4 The period during which such teaching aids may remain under the temporary importation procedure shall be twelve months.

Article 675

1 The temporary importation procedure with total relief from import duties shall be granted for:

- a scientific equipment;
- b spare parts and accessories for such equipment;
- c tools specially designed for the maintenance, checking, calibration or repair of scientific equipment used in the customs territory of the Community exclusively for purposes of scientific research or teaching.

2 Scientific equipment means instruments, apparatus and machines used for the purpose of scientific research or teaching.

3 The temporary importation procedure referred to in paragraph 1 shall be granted provided that the scientific equipment, accessories, spare parts and tools:

- a are imported by approved establishments and are used under the supervision and responsibility of such establishments;
 - b are used for non-commercial purposes;
 - c are imported in reasonable numbers having regard to the intended purpose of the importation;
 - d remain throughout their stay in the customs territory of the Community the property of a person established outside that territory.
- 4 The period during which such scientific equipment may remain under the temporary importation procedure shall be twelve months.

Article 676

1 For the purposes of Article 674 (3) (a), approved establishments means public or private teaching or vocational training establishments which are essentially non-profit making and have been approved by the designated authorities of the Member State which issued the authorization as recipients of teaching aids under the temporary importation procedure.

2 For the purposes of Article 675 (3) (a), approved establishments means public or private scientific or teaching establishments which are essentially non-profit making and have been approved by the designated authorities of the Member State which issued the authorization as recipients of scientific equipment under the temporary importation procedure.

(d)

Medical, surgical and laboratory equipment

Article 677

1 The temporary importation procedure with total relief from import duties shall be granted for medical, surgical and laboratory equipment intended for hospitals and other medical institutions.

2 The temporary importation procedure referred to in paragraph 1 shall be granted provided that the said equipment:

- a has been dispatched on an occasional basis, on loan free of charge;
- b is intended for diagnostic or therapeutic purposes.

3 Equipment dispatched on an occasional basis means any medical, surgical or laboratory equipment dispatched at the request of a hospital or other medical institution which is facing exceptional circumstances and has urgent need of such equipment to make up for the inadequacy of its own facilities.

(e)

Disaster relief materials

Article 678

1 The temporary importation procedure with total relief from import duties shall be granted for materials to be used in connection with measures taken to counter the effects of disasters affecting the customs territory of the Community.

2 The temporary importation procedure referred to in paragraph 1 shall be granted provided that such materials:

- are imported on loan free of charge,
- are intended for state bodies or bodies approved by the competent authorities.

(f)

Packings

Article 679

1 The temporary importation procedure with total relief from import duties shall be granted for packings.

2 Packings means:

- a containers used, or to be used, in the state in which they are imported, for external or internal packing of goods;
- b supports on which goods are, or are to be, rolled, wound or attached,

but excluding packing materials such as straw, paper, glass wool and shavings when imported in bulk.

3 The temporary importation procedure referred to in paragraph 1 shall be granted provided that:

- a if the packings are imported filled, they are declared as being for re-exportation empty or filled;
- b if the packings are imported empty, they are declared as being for re-exportation filled.

4 Packings admitted under the temporary importation procedure may not be used even occasionally in internal traffic, except with a view to the export of goods from the customs territory of the Community. In the case of packings imported filled, this ban shall apply only from the time that they are emptied of their contents.

5 The period during which such packings may remain under the temporary importation procedure shall be six months.

(g)

Other goods qualifying for temporary importation with total relief

Article 680

The temporary importation procedure with total relief from import duties shall be granted for:

- (a) moulds, dies, blocks, drawings, sketches and other similar articles intended for a person established in the customs territory of the Community, where at least 75 % of the production resulting from their use is exported from that territory;
- (b) measuring, checking and testing instruments and other similar articles intended for a person established in the customs territory of the Community for use in a manufacturing process, where at least 75 % of the production resulting from their use is exported from that territory;
- (c) special tools and instruments made available to a person established in the customs territory of the Community for use in the manufacture of goods which are to be exported in their entirety, on condition that such special tools and instruments remain the property of a person established outside the customs territory of the Community;

- (d) goods of any kind which are to be subjected to tests, experiments or demonstrations, including the tests and experiments required for type-approval procedures, but excluding any tests, experiments or demonstrations constituting a gainful activity;
- (e) goods of any kind to be used to carry out tests, experiments or demonstrations, but excluding any tests, experiments or demonstrations constituting a gainful activity;
- (f) samples representative of a particular category of goods which are intended for demonstration purposes with a view to obtaining orders for similar goods.

Article 681

1 The temporary importation procedure with total relief from import duties shall be granted for replacement means of production.

2 The period during which replacement means of production may remain under the temporary importation procedure shall be six months.

3 Replacement means of production means instruments, apparatus and machines made temporarily available to a customer free of charge by a supplier or repairer, pending the delivery or repair of similar goods.

Article 682

1 The temporary importation procedure with total relief from import duties shall be granted for:

- a second-hand goods imported with a view to their sale by auction;
- b goods imported under a contract of sale subject to satisfactory acceptance tests;
- c works of art imported for the purposes of exhibition, with a view to possible sale;
- d consignments on approval of made-up articles of fur, precious stones, carpets and articles of jewellery, provided that their particular characteristics prevent their being imported as samples.

2 The period during which the goods referred to in paragraph 1 may remain under the temporary importation procedure shall be six months in the case of (a), (b) and (c) and four weeks in that of (d).

3 For these purposes:

- second-hand goods means goods other than newly manufactured goods,
- consignments on approval means consignments of goods which the consignor for his part wishes to sell and which the consignee may decide to purchase after inspection.

Article 683

The temporary importation procedure with total relief from import duties shall be granted for:

- (a) positive cinematograph films, printed and developed and other recorded image-bearing media intended for viewing prior to commercial use;
- (b) films, magnetic tapes and wires and other sound- or image-bearing media which are intended to be provided with a sound track, dubbed or copied;
- (c) films demonstrating the nature or the operation of foreign products or equipment, provided that they are not intended for public showing for charge;
- (d) data-carrying media, sent free of charge for use in automatic data-processing.

Article 684

1 The temporary importation procedure with total relief from import duties shall be granted for personal effects and goods imported for sports purposes.

2 For these purposes:

- a personal effects means all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes;
- b goods imported for sports purposes means sports requisites and other articles for use by travellers in sports contests or demonstrations or for training taking place in the customs territory of the Community.

3 The illustrative list of such goods is given in Annex 92.

Article 685

The temporary importation procedure with total relief from import duties shall be granted for:

- (a) live animals of any species imported for dressage, training or breeding purposes or in order to be given veterinary treatment;
- (b) live animals of any species imported for transhumance or grazing purposes;
- (c) draught animals and equipment belonging to persons established outside but in close proximity to the customs territory of the Community, provided that they are imported by such persons for working land located inside the customs territory of the Community, involving the performance of agricultural work or forestry work including the clearing or transport of timber, or for pisciculture;
- (d) tourist publicity material. The list of goods to be considered as tourist publicity material is given in Annex 93.

Article 686

1 The temporary importation procedure with total relief from import duties shall be granted for welfare materials for seafarers.

2 For these purposes:

- welfare material means material for the pursuit of cultural, education, recreational, religious or sporting activities by seafarers,
- seafarers means all persons transported on board a vessel responsible for tasks relating to the operating or service of the vessel at sea.

3 The list of goods to be considered as welfare material for seafarers is given in Annex 94.

4 The temporary importation procedure referred to in paragraph 1 shall be granted on condition that the material is:

- a unloaded from a vessel engaged in international maritime traffic to be temporarily used ashore by the crew for a period not exceeding the vessel's stay in port;
- b imported for temporary use in cultural or social establishments for a period of twelve months. Cultural or social establishments means hostels, clubs or recreation centres for

seafarers, managed either by official bodies or by religious or other non-profit making organizations, and places of worship where services for seafarers are regularly held.

Article 687

The temporary importation procedure with total relief from import duties shall be granted for miscellaneous equipment used under the supervision and responsibility of a public authorities for the building, repair or maintenance of infrastructure of general importance in frontier zones.

Article 688

1 The temporary importation procedure with total relief from import duties shall be granted for goods temporarily imported into the customs territory of the Community in a particular situation having no economic effect.

2 Temporary importation into the customs territory of the Community on an occasional basis, for a period not exceeding three months, of goods whose value is less than ECU 4 000 shall be considered a particular situation having no economic effect.

Article 689

1 Any Member State may decide to grant total relief instead of the partial relief referred to in Article 142 of the Code for goods imported into its territory on an occasional basis for a period not exceeding three months.

2 Following examination by the Committee of the communications referred to in Article 746 (1) (c), provisions shall be adopted to exclude from the scope of paragraph 1 operations which have been found to affect adversely the conditions of competition in the Community or to damage the interests of operators established there.

Subsection 2

Special provisions relating to goods qualifying for partial relief

Article 690

Pursuant to Article 142 (2) of the Code, the list of goods in respect of which the temporary importation procedure with partial relief from import duties may not be used is given in Annex 95.

Subsection 3

Authorizing use of the procedure

(a)

Normal procedure

Article 691

1 The application shall be made in conformity with Article 497 and in accordance with the specimen in Annex 67/D, and presented by the person to whom the authorization may be granted under Articles 86 and 138 of the Code.

2

- a The application shall be presented to the customs authorities designated by the Member State where the goods are to be used.
- b Where it is expected that the goods will be used in several Member States, application for a single authorization may be made. This application shall be lodged with the customs authorities designated by the Member State where the goods are to be used first.

In that case, the application shall include particulars of the sequence of uses and the expected places where the goods temporarily imported will be used.

Article 692

1 Without prejudice to Article 695, the authorization shall be issued by the authorities to which the application was presented under Article 691 (2) and shall be made out in conformity with Article 500 and in accordance with the specimen in Annex 68/D.

2 Where Article 691 (2) (b) applies, the authorization may not be issued without the agreement of the customs authorities designated by the Member States in which the places indicated in the application are located. The following procedure shall apply:

- a the customs authority to which the application was presented shall communicate the application and the draft authorization to the other customs authorities concerned; the said draft shall include, at least, the places of use, the trade and/or technical description of goods, the expected quantity and value, the article under which authorization is sought, the proposed methods of identification, the customs offices referred to at point 8 of the specimen authorization in Annex 68/D, and where appropriate, the rules to be observed *inter alia* as regards notification to the supervising office;
- b the other customs authorities concerned shall notify the existence of any objections as soon as possible, and in any case within two months of the date of communication of the application and draft authorization;
- c the customs authority referred to in subparagraph (a) may issue the authorization if it has received no information concerning the existence of objections to the draft authorization within the period referred to in subparagraph (b);
- d the Member State issuing the authorization shall send a copy thereof to all the Member States referred to above.

Authorizations issued in this way shall be valid only in the Member States referred to above.

The Member States shall communicate to the Commission the names and addresses of the customs authorities designated to receive the application and the draft authorization mentioned in subparagraph (a). The Commission shall inform the other Member States accordingly.

Article 693

The period of validity of the authorization shall be set by the customs authorities on a case-by-case basis, having regard to the specific needs of the applicant.

Article 694

1 When issuing the authorization the designated customs authorities shall specify the period within which the import goods must be assigned a permitted customs-approved treatment or use, taking into account the periods provided for in Article 140 (2) of the Code and Articles 674, 675, 677, 679, 681, 682 and 688 and the time required to achieve the object of the temporary importation.

2 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.

3 Where an extension is granted which exceeds the period provided for, it shall be set having regard to the circumstances which prevented the holder of the authorization from fulfilling his obligation to re-export within that period.

(b)

Simplified procedures

Article 695

1 This article may be applied where the goods are to be used in a single Member State or in several Member States. It shall apply whenever application of Article 142 (1) of the Code or Articles 688 and 689 is not requested.

2 Where the simplified procedures for entry for the procedure laid down in Article 76 of the Code are not applied, a customs office empowered by the customs authorities to grant authorizations using the simplified procedure shall allow the declaration of entry for the procedure to constitute an application for authorization.

In this case acceptance of the declaration shall constitute the authorization, the said acceptance remaining in any event subject to the conditions governing the granting of the authorization, including the decision of the control office, indicated in the box 44 of the form.

3 A declaration presented under paragraph 2 shall be accompanied by a document made out by the declarant containing the following information, in so far as this information is necessary and cannot be entered in box 44 of the form used for the declaration itself:

- a where the person applying to use the procedure is not the same as the declarant, the name or business name and address of the applicant, and, where appropriate, of the owner of the goods;
- b where the user is not the same as the applicant or declarant, the name or business name and address of the user of the goods;
- c the article under which the application is being made;
- d the period for which the goods are expected to remain under the procedure;
- e the place where the goods are to be used;
- f whether the procedures laid down in Articles 713 and 714 are being used.

Article 498 shall apply *mutatis mutandis*.

4 Article 502 shall apply *mutatis mutandis*.

Article 696

1 The cases provided for in Article 229 (1) (a) and (c) shall apply on condition that the declarant produces, in support of his oral declaration, an inventory setting out:

- a his name and address;
- b the trade description of the goods;
- c the value of the goods;
- d the intended length of stay of those goods in the Member State concerned;
- e precise information about the number of items of each type of goods;

f the place of use in the cases specified in the fourth indent of Article 229 (1) (a).

2 The inventory, dated and signed by the applicant, shall be lodged in duplicate at the customs office; one copy shall be endorsed by the customs office and given to the person concerned and the other copy shall be retained by the said office.

Endorsement of the inventory by the customs office shall be equivalent to authorization.

3 Inventories relating to the animals and equipment referred to in the first indent of Article 229 (1) may be used for one year for all entries into the customs territory of the Community.

They shall be lodged each year at the competent customs office before the first temporary importation operation is carried out.

Article 697

1 Presentation of an ATA carnet to a customs office duly empowered by the customs authorities in order to use the temporary importation procedure shall be equivalent to presentation of the application for authorization and acceptance of the carnet (temporary importation voucher) shall be equivalent to authorization to use the procedure.

2 Goods which can be temporarily imported in accordance with the procedure described in paragraph 1 are listed in Annex 96.

3 ATA carnets shall be accepted by the customs offices only if they are:

- a issued in a country which is a contracting party to the ATA Convention and endorsed and guaranteed by an association forming part of an international guarantee chain.

The Commission shall communicate a list of the countries and associations concerned to the Member States;

- b certified by the customs authorities in the appropriate section of the cover page, and
- c valid throughout the customs territory of the Community.

Article 698

Save at the express request of the customs authorities, travellers' personal effects and goods imported for sports purposes referred to in Article 684 shall be authorized for the temporary importation procedure without a written application or authorization.

In that case the act provided for in Article 223 shall be considered to be an application for temporary importation and the absence of intervention by the customs authorities to be an authorization.

Subsection 4

Entry of goods for the procedure

Article 699

1 Except where Articles 695 to 697 apply, the declaration entering goods for the temporary importation procedure shall be lodged at one of the customs offices of entry for the procedure specified in the authorization.

2 Where Article 695 or Article 696 applies, the declaration referred to in Article 701 or the inventory shall be lodged at a duly empowered customs office.

3 Where Article 697 applies, the ATA carnet shall be presented in order to enter goods for the temporary importation procedure at the following customs offices:

- a in the case of goods referred to at points 2 to 9, 11 and 20 of Annex 95, at an office of entry for the procedure with territorial jurisdiction for the place where the goods are to be used;
- b in other cases, at any office of entry empowered to act as office of entry for the procedure. In that case, the office of entry shall act as office of entry for the procedure.

Exceptionally, where the office of entry empowered to act as office of entry for the procedure is unable to check the fulfilment of all conditions to which the use of the temporary importation procedure is subject, it shall permit the goods to be carried to the office of destination able to carry out such checks under cover of the ATA carnet used as a transit document.

4 The customs authorities of the Member States shall empower customs offices to act as offices of entry for the procedure or offices of entry acting as offices of entry for the procedure.

Article 700

For the purposes of Article 88 of the Code, cases in which a security shall not be required for the entry of goods for the temporary importation procedure are listed in Annex 97.

(a)

Normal procedure

Article 701

1 The declaration referred to in Article 699 (1) and (2) shall be made in accordance with Articles 198 to 252.

2 Without prejudice to the application of Article 695, the description of the goods in the declaration referred to in paragraph 1 shall correspond to the specifications in the authorization.

3 Where Article 699 (3) applies, the office of entry for the procedure shall proceed as follows:

- a verify the information given in boxes A to G of the importation voucher;
- b complete the counterfoil and box H of the importation voucher; the final date for re-exportation of the goods, to be entered in box H (b), must not be later than the date on which the carnet's validity expires, without prejudice to the special periods referred to in Article 140 (2) of the Code;
- c enter the name and address of the office of entry for the procedure in box H (e) of the re-exportation voucher; and
- d retain the importation voucher.

(b)

Simplified procedures

Article 702

The simplified procedures provided for in Article 76 of the Code shall apply in accordance with Articles 275 and 276.

Subsection 5

Discharge of the procedure

(a)

General provisions relating to customs-approved treatments or uses provided for in Article 89 of the Code

Article 703

The entry for a customs-approved treatment or use of goods under the temporary importation procedure with partial relief shall be subject to payment of any amount due under Article 143 of the Code.

Article 704

1 The temporary importation procedure shall be considered discharged in respect of goods imported under Article 673 which have been consumed, destroyed or distributed free of charge to the public at an event.

However, the nature of such goods and the products referred to in Article 673 (1) (e) must correspond to the nature of the event, the number of visitors and the extent of the exhibitor's participation therein.

2 Paragraph 1 shall not apply to alcoholic beverages, tobacco goods or fuels.

(b)

Normal procedures

Article 705

1 Except where Articles 695 to 697 are applied, the declaration discharging the temporary importation procedure shall be lodged at one of the customs offices of discharge specified in the authorization.

2 Where Article 695 is applied, either the declaration referred to in paragraph 1 or the inventory, as the case may be, shall be lodged at the customs office which issued the authorization.

3 Where Article 697 applies the ATA carnet shall be presented at a duly empowered customs office of discharge.

4 However, the supervising customs office may allow the declaration referred to in paragraphs 1 and 2 to be presented at a customs office other than those referred to in the said paragraphs.

Article 706

1 The declaration referred to in Article 705 (1) and (2) shall be made in accordance with the provisions laid down for the customs-approved treatment or use concerned.

2 The description of the import goods in the declaration referred to in paragraph 1 shall correspond to the specifications in the authorization.

3 Where Article 705 (3) is applied, the office of discharge shall:

- a complete the counterfoil and box H of the re-exportation voucher;

- b retain the re-exportation voucher and return it without delay to the office referred to in box H (e).

(c)

Simplified procedures

Article 707

The simplified procedures provided for in Article 76 of the Code shall apply in accordance with Article 278.

Subsection 6

Provisions concerning application of charges

Article 708

Pursuant to Article 144 (1) of the Code, in the case of the goods referred to in Article 673 and Article 682 (1) (a), (c) and (d), the material time for the purposes of determining the customs debt shall be the time of acceptance of the declaration for release for free circulation.

Article 709

1 Where import goods previously entered for the procedure of temporary importation are released for free circulation, compensatory interest shall be paid on the total import duty applicable.

2 Paragraph 1 shall not apply to the release for free circulation of goods which were entered for the temporary importation procedure under Article 673, Article 678, Article 682, Article 684 and Article 685 (d).

3

- a The annual interest rates shall be those set pursuant to Article 589 (4) (a).
- b Interest shall be applied per calendar month for the period running from the first day of the month following the month in which the import goods in respect of which the procedure is discharged were first entered for the procedure to the last day of the month in which they were released for free circulation. The material period for the application of compensatory interest shall not be less than one month.
- c The amount of interest shall be calculated on the basis of the import duties, the interest rate referred to in (a) above and the period referred to in (b) above.

Article 710

In the case of an offence or irregularity committed in the course of or in connection with a temporary import operation under cover of an ATA carnet, the provisions in Articles 630 and 631 and Articles 634 to 637 relating to use of the ATA carnet as a transit document shall apply *mutatis mutandis* to recovery of the import duties payable.

Subsection 7

Administrative cooperation

Article 711

Where the import goods are placed in a free zone or free warehouse or entered for one of the permitted conditional relief procedures, enabling the temporary importation procedure to be discharged, the box reserved for the description of goods on the document concerning the said customs-approved treatment or use or, where simplified procedures are used, on the commercial documents or records used, shall, in addition to the information laid down for the procedure in question, contain one of the following indications:

- Mercancías IT,
- MI-varer,
- V.V.-Waren,
- Εμπορεύματα ΠΕ,
- T.A. goods,
- Marchandises AT,
- Merci A.T.
- TI-goederen,
- Mercadorias I.T.

Subsection 8

Transfer of goods

Article 712

1 Without prejudice to Articles 713 and 714, when goods are to be moved within the customs territory of the Community, either under a transfer of authorization or under a single authorization, the goods concerned shall be transported in accordance with the external transport provisions.

2 The external transit document or the document treated as the external transit document shall carry the final date of re-exportation and one of the endorsements referred to in Article 711.

Article 713

1 At the request of the person concerned, the goods referred to in Article 712 (1) may also be transported under a single authorization in accordance with the transfer procedures set out in paragraph 3 and 4 of this Article.

2 If permission is given for the use of such transfer procedures, they must be set out in the authorization. They shall then replace the movement procedures of the external transit procedure.

3 The customs authorities shall permit goods to be transferred from the office of entry for the procedure to the office of discharge without other customs formalities than those provided for in Article 715 (3) and without terminating the temporary importation procedure.

4 The holder of the authorization shall retain responsibility for transferred goods.

5 The holder of the authorization shall provide the customs authority with advance notification of the transfers to be carried out in the form and manner which the said authorities shall determine.

Article 714

1 Provided the proper conduct of operations is not thereby affected, the customs authorities, on other conditions it shall lay down, shall permit the carriage of import goods, without customs formalities, from the office of entry to the place of use, and from a place of use to the office of discharge.

2 The person concerned shall inform the supervising office of the re-exportation of the goods entered under the temporary importation procedure by sending the copy of the export declaration given to him.

Article 715

1 Where Article 712 is applied when the goods are placed under the external transit procedure, the competent authorities shall endorse the Information Sheet provided for in paragraph 3, at the request of the holder of the authorization.

2 Where Article 713 is applied, the information sheet provided for in paragraph 3 shall be endorsed either at the entry of the goods for the procedure or at the beginning of the transfer operation.

3 The information sheet, hereinafter referred to as 'INF 6 sheet', shall consist of an original and two copies. It shall be set out on a form conforming to the model in Annex 98.

Article 716

1 The INF 6 sheet shall comprise all the information needed to show the customs authorities:

- the date on which the import goods were entered for the temporary importation procedure,
- the items of charge ascertained on that date,
- the amount of any import duties already levied under partial relief arrangements and the period taken into account for that purpose.

2 The original and one copy of the INF 6 sheet shall be returned to the person concerned; one copy shall be retained by the customs office which endorsed it; the other copy shall be given by the person concerned to the office of discharge and, after endorsement, shall be returned by the person concerned to the customs office which initially endorsed it.

Section 3

Temporary importation of means of transport

Subsection 1

Temporary importation with total relief: scope and conditions

Article 717

Without prejudice to Articles 718 (7), 719 (10) (b) and (11), 721 (5), 722 (3) and 723 (3) and (7), the means of transport referred to in (a) to (d) below shall not be lent, hired, pledged, transferred or put at the disposal of any person established in the Community.

(a)

Means of road transport

Article 718

1 The temporary importation procedure shall apply to road vehicles for commercial use.

2 For the purposes of this Article, vehicles shall mean all road vehicles and all trailers which can be coupled to such vehicles.

3 Without prejudice to paragraph 4, admission under the temporary importation procedure referred to in paragraph 1 shall be subject to the condition that the vehicles are:

- a imported by a person established outside the customs territory of the community or on his behalf;
- b used for commercial purposes by such a person or on his behalf; and
- c registered outside the customs territory of the Community in the name of a person established outside that territory. However, if the vehicles are not registered, the above condition shall be deemed to be met where the vehicles in question belong to a person established outside the customs territory of the Community;
- d used exclusively for transport which begins or ends outside the customs territory of the Community.

4 Where a trailer is coupled to a motor vehicle registered in the customs territory of the Community, the temporary importation procedure may be granted even if the conditions set out in subparagraphs 3 (a) and (b) are not satisfied.

5 The vehicles referred to in paragraph 1 may remain in the customs territory of the Community subject to the conditions laid down in paragraph 3 during the time required for carrying out the operations for which temporary importation is requested, e.g. the carriage, picking up and setting down of passengers, loading and unloading goods, transport and maintenance.

6 For the purposes of subparagraphs 3 (a) and (b), persons acting on behalf of a person established outside the customs territory of the Community must be duly authorized by the person concerned.

7 By way of derogation from paragraph 3:

- a subject to the requirements of paragraph 6, vehicles for commercial use may be driven by natural persons established in the Customs territory of the Community;

- b the customs authorities may:
 - in exceptional cases, allow a person established in the customs territory of the Community to import and use vehicles for commercial use under the temporary importation procedure for a limited period fixed by the said authorities according to the circumstances of the case under consideration,
 - allow a natural person established in the customs territory of the Community and employed by a person established outside that territory to import and use in that territory, for commercial use, a vehicle belonging to the latter. The vehicle admitted under the temporary importation procedure may also be used for private purposes where such use is occasional, subsidiary to the commercial use and provided for in the contract of employment;
- c vehicles for commercial use 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.

Article 719

- 1 The temporary importation procedure shall apply to road vehicles for private use.
- 2 For the purposes of this Article, vehicles means all road vehicles, including caravans and trailers which can be coupled to motor vehicles.
- 3 The temporary importation procedure referred to in paragraph 1 shall be subject to the condition that the vehicles are:
 - a imported by persons established outside the customs territory of the Community;
 - b used for private purposes by the persons concerned;
 - c registered outside the customs territory of the Community in the name of a person established outside that territory. However, if the vehicles are not registered, the above condition shall be deemed to be met where the vehicles in question belong to a person established outside the customs territory of the Community.
- 4 By way of derogation from paragraph 3:
 - a the procedure shall also be granted in the case of non-Community vehicles which are registered in the customs territory of the Community under a temporary series with a view to re-exportation and carry a registration number plate issued to a person established outside that territory;
 - b the customs authorities may allow a natural person established in the customs territory of the Community and employed by a person established outside that territory to import and use a vehicle belonging to the latter for private purposes or in the exercise of an activity carried out for consideration, other than those defined as commercial use, on condition that this is provided for in the contract of employment.
- 5 The temporary importation procedure shall also apply in the following cases:
 - a where a private vehicle registered in the country of normal residence of the user is used regularly in the customs territory of the Community for the journey from his residence to his place of work and vice versa. Authorization to use the procedure shall not be subject to any other time limit;
 - b where a student uses a private vehicle registered in the country of his normal residence in the customs territory of the Community in which the student is staying for the sole purpose of pursuing his studies.
- 6 Without prejudice to paragraph 5 (a), the vehicles referred to in paragraph 1 may remain in the customs territory of the Community for:

- a a period of six months, whether continuous or not, in any 12 months;
- b the period the student stays in the customs territory of the Community in the cases referred to in paragraph 5 (b).

7 Paragraphs 5 (b) and 6 (b) shall apply *mutatis mutandis* to persons fulfilling assignments of a specified duration.

8 For the purposes of subparagraphs 3 (a) and (b), vehicles for private use shall not be hired, lent or made available following their importation or, if they were on hire, on loan or made available at the time of their importation, they shall not be re-hired or sub-hired or lent or made available to another person in the customs territory of the Community for any purpose other than immediate re-exportation.

9 Pursuant to paragraph 8, vehicles for private use belonging to a hire firm whose registered place of business is outside the customs territory of the Community may be re-hired to a natural person established outside that territory with a view to their re-exportation within a period to be set at the discretion of the customs authorities, where they are within the customs territory of the Community following performance of a contract of hire.

10 Notwithstanding paragraph 8:

- a the spouse and the relatives in the direct ascending and descending lines of a natural person established outside the customs territory of the Community who have their normal residence outside that territory may use a private vehicle already admitted under the temporary importation procedure;
- b a vehicle for private use may be used occasionally by a natural person established in the customs territory of the Community where such person is acting on behalf of and on the instructions of the user of the procedure, who is himself in that territory;

11 By way of derogation from Article 717:

- a the temporary importation procedure provided for in paragraph 9 shall be available to natural persons established in the customs territory of the Community; vehicles may also be brought back from the customs territory of the Community by an employee of the hire firm resident in that territory;
- b a natural person established in the customs territory of the Community may, for the purpose of returning to the Member State where he has his residence, hire or borrow outside that territory a vehicle for private use meeting the conditions laid down in subparagraph 3 (c). The period within which the vehicle must be re-exported shall be fixed by the customs authorities according to the circumstances of the case under consideration;
- c the customs authorities may allow the temporary importation procedure referred to in paragraph 4 to be used by natural persons established in the customs territory of the Community preparing to transfer their normal residence out of that territory on the following conditions:
 - the person concerned shall provide evidence of the transfer of residence by any means acceptable to those authorities,
 - the vehicle must be exported within three months of the date of registration.

12 For the purposes of subparagraph 6 (a), in order to interrupt the period in which a vehicle imported under the procedure remains in the customs territory of the Community, the user of the temporary importation procedure shall so inform the customs authorities and shall comply with the measures considered appropriate by those authorities to prevent use of the vehicle on a temporary basis.

Article 720

1 Article 719, excluding paragraph 12 thereof, shall apply *mutatis mutandis* to saddle or draught animals and the vehicles drawn by them entering the customs territory of the Community.

2 The animals and the vehicles drawn by them referred to in paragraph 1 may remain in the customs territory of the Community for a period of three months.

(b)

Means of rail transport*Article 721*

1 The temporary importation procedure shall apply to means of rail transport.

2 For the purposes of this Article, means of rail transport means all prime movers, railcars and multiple sets, and rolling stock of any description used for the transport of persons or goods.

3 The temporary importation procedure referred to in paragraph 1 shall be subject to the condition that the means of rail transport:

- a belong to a person established outside the customs territory of the Community;
- b are registered on a railway network outside the customs territory of the Community.

4 Means of rail transport may remain in the customs territory of the Community for 12 months.

5 By way of derogation from Article 717:

- a means of rail transport may be placed at the disposal of a person established in the customs territory of the Community on condition that they are used jointly under an agreement whereby each network may use the rolling stock of the other networks as its own rolling stock;
- b in exceptional cases, the customs authorities may allow a person established in the customs territory of the Community to import and use wagons intended for the carriage of goods which have been placed under the temporary importation procedure for a limited period fixed by the said authorities according to the circumstances of the case under consideration.

(c)

Means of air transport*Article 722*

1 The temporary importation procedure shall apply to means of air transport.

2 The means of transport referred to in paragraph 1 may remain in the customs territory of the Community during the time required for carrying out the operations for which temporary importation is requested, e.g. the carriage, picking up and setting down of passengers, loading and unloading goods, transport and maintenance.

3 Article 718 (6), (7) and (8) shall apply *mutatis mutandis* to aircraft for commercial use. In particular, the customs authorities may, in exceptional cases, allow a person established in the customs territory of the Community to import and use aircraft placed under the temporary

importation procedure for a limited period fixed by the said authorities according to the circumstances of the case under consideration.

4 Where the means of transport referred to in paragraph 1 are used for private air transport, the conditions laid down in Article 719 (3) shall apply.

5 The means of transport referred to in paragraph 4 may remain in the customs territory of the Community for a period of six months, whether continuous or not, in any 12 months.

6 Article 719 (8) to (12) shall apply *mutatis mutandis* to aircraft for private use.

(d)

Means of sea or inland waterway transport

Article 723

1 The temporary importation procedure shall apply to means of sea and inland waterway transport.

2 The means of transport referred to in paragraph 1 may remain in the customs territory of the Community for the time required for carrying out the operations for which temporary admission is requested, e.g. the carriage, picking up and setting down of passengers, loading and unloading goods, transport and maintenance.

3 Article 718 (6) and (7) shall apply *mutatis mutandis* to vessels for commercial use in sea or inland waterway transport. In particular, the customs authorities may, in exceptional cases, allow a person established in the customs territory of the Community to import and use vessels placed under the temporary importation procedure for a limited period fixed by the said authorities according to the circumstances of the case under consideration.

4 Where the means of transport referred to in paragraph 1 are used for private sea or inland waterway transport, the conditions laid down in Article 719 (3) shall apply.

5 The means of transport referred to in paragraph 4 may remain in the customs territory of the Community for a period of six months, whether continuous or not, in any 12 months.

6 Article 719 (8) to (12) shall apply *mutatis mutandis* to vessels for private use in sea or inland waterway transport.

7 By way of derogation from Article 717, in exceptional cases where lake harbour infrastructure outside the customs territory of the Community is not adequate to allow the mooring of means of inland waterway transport for private use, the customs authorities may allow a natural person established in the customs territory of the Community to import a vessel placed under the temporary importation procedure and used on the Community part of a lake situated both within the said territory and in the country in which the vessel is registered. The person concerned shall provide evidence of the inadequacy of lake harbour infrastructure by any means acceptable to the customs authorities.

(e)

Pallets

Article 724

1 The temporary importation procedure shall apply to pallets.

2 Pallets which can be identified may remain in the customs territory of the Community for a period of 12 months, which may be reduced at the request of the person concerned.

3 Pallets other than those referred to in paragraph 2 may remain in the customs territory of the Community for a period of six months, which may be reduced at the request of the person concerned.

(f)

Containers

Article 725

1 The temporary importation procedure shall apply to containers approved for transport under customs seal or simply bearing marks when they are brought into the customs territory of the Community on behalf of their owners, their operators or the representatives of either of those.

2 Containers other than those referred to in paragraph 1 shall be admitted under the temporary importation procedure where this is authorized by the customs authorities of the Member State where entry for the procedure is requested.

3 Containers placed under the temporary importation procedure may remain in the customs territory of the Community for a period of 12 months.

4 Containers placed under the temporary importation procedure may be used in internal traffic before being re-exported from the customs territory of the Community. However, the containers may be used only once during each stay in a Member State, for transporting goods which are loaded within the territory of that Member State and are intended to be unloaded within the territory of the same Member State, where the containers would otherwise have to make a journey unladen within that territory.

5 Without prejudice to Article 729 (1), container accessories and normal container equipment may be imported either with a container for subsequent re-export separately or with another container, or separately for subsequent re-export with a container.

Article 726

1 Article 725 (1) shall apply to containers, whether or not they have been approved for transport under customs seal, on which the following information has been durably marked in an appropriate and clearly visible place:

- a the identity of the owner or operator;
- 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; and
- d the country to which the container belongs.

However, the information referred to in subparagraph (c) shall not be marked on swap bodies used for combined rail-road transport and the information referred to in subparagraph (d) shall not be marked on containers used for transport by air.

2 The country to which the container belongs may be shown either in full or by means of the ISO alpha-2 country code provided for in International Standard ISO 3166 or by the distinguishing initials used to indicate the country of registration of motor vehicles in international road traffic, or in numbers, in the case of swap bodies used for combined rail-road transport. The identity of the owner or operator may be shown by either his full name or an established identification, symbols such as emblems or flags being excluded.

3 Where a container marked in accordance with paragraphs 1 and 2 is shown as belonging to a Member State, it shall be deemed to satisfy the conditions laid down in Articles 9 and 10 of the Treaty.

However, the user of the procedure shall, at the request of the customs authorities of the Member State where the container is kept, provide information concerning the customs status of the container.

Article 727

- 1 Containers which:
- a bear, in addition to the information provided for in Article 726 (1), the following details, which shall be put on the approval plate in accordance with the rules referred to in paragraph 2:
 - the manufacturer's serial number (manufacturer's number), and
 - if they are covered by type approval, the identification numbers or letters of the type;
 - b comply with the technical conditions referred to in paragraph 2; and
 - c have been approved by a Member State or by one of the countries listed in Annex 99 in accordance with the procedures provided for in paragraph 2,
- shall be recognized as approved for transport under customs seal.

2 The technical rules applying to containers which may be approved for transport under customs seal and the procedures concerning such approval shall be in accordance with those contained respectively in Part I and Part II of Annex 7 to the TIR Convention annexed to Council Regulation (EEC) No 2112/78⁽¹⁾. Any amendment which has entered into force relating to Annex 7 to the TIR Convention shall also apply for the purposes of this Regulation.

These rules shall be applied in accordance with the Explanatory Notes in Part III of the said Annex 7.

3 Where it is found that containers which have been approved do not comply with the technical rules referred to in paragraph 2, or where a container has a major defect and so no longer complies with the standards under which it was approved for transport under customs seal, the customs office shall act in accordance with Annex 100.

Article 728

Article 725 (4) shall apply in accordance with the explanatory note in Annex 101.

(g)

Spare parts, accessories and normal equipment

Article 729

1 The temporary importation procedure shall be granted for normal spare parts, accessories and equipment, including the gear used to stow, secure or protect goods, imported with or separately from the means of transport for which they are intended.

2 Spare parts imported together with or separately from the means of transport for which they are intended shall be used solely to carry out minor repairs and routine maintenance of those means of transport.

3 Routine maintenance operations and repairs to means of transport which have become necessary during the journey to or within the customs territory of the Community shall not

constitute a change for the purposes of Article 137 of the Code and may be carried out during the period of temporary importation.

Subsection 2

Authorizing use of the procedures

(a)

General

Article 730

Except where Articles 724 (3) and 725 (2) apply, and without prejudice to Article 728, admission of means of transport under the procedure shall be authorized without written application or authorization.

In that case the act provided for in Article 233 shall be considered to be an application for temporary importation and the absence of intervention by the customs authorities to be an authorization.

Article 731

Use of the procedure may be authorized for the pallets referred to in Article 724 (2) and the containers referred to in Article 725 (1) in accordance with the procedure referred to in Article 730 provided the user of the procedure:

- (a) is represented in the customs territory of the Community and provides the designated customs authorities of each Member State in which pallets or containers are to be kept with particulars allowing identification of his representative and the extent of that person's powers;
- (b) at the request of the designated customs authorities of the Member State in which pallets or containers are kept, provides information concerning the place and date of entry of the pallets and containers into the customs territory of the Community, the place and date of their exit from that territory and the movements of the pallets or containers within that territory.

(b)

Special cases

Article 732

1 Where Articles 724 (3) and 725 (2) apply, in order to use the temporary importation procedure the operator or his representative shall apply to the competent customs office of the Member State where the containers or the pallets to be placed under the procedure are brought into the customs territory of the Community.

2 The application shall be made in writing in any form acceptable to the customs authorities. It shall contain the following information:

- a the name, business name and address of the operator or his representative;
- b an undertaking to comply with Article 731 (b);
- c where Article 724 (3) applies, the number and description of the pallets.

3 The application may be of a general nature and cover more than one temporary importation operation.

4 For a single temporary importation operation the application shall be replaced by presentation of the list provided for in Article 736 (1) (b).

Article 733

1 The customs office to which application is made shall take a decision thereon and shall where appropriate issue 'a temporary' importation authorization, hereinafter referred to as the authorization.

2 Authorization shall be granted only for containers which can be identified when they are re-exported.

3 The authorization shall be signed by the competent customs office, which shall retain a copy. It shall indicate *inter alia* the method by which the operator shall supply the information provided for in Article 731 (b).

4 The authorization may be of a general nature and cover more than one temporary importation operation.

5 For a single temporary importation operation, acceptance by the customs authorities of the list provided for in Article 736 (1) (b) shall be equivalent to authorization.

(c)

Periods referred to in Article 140 of the Code

Article 734

For the purposes of Article 140 (3) of the Code, Article 694 (2) shall apply to means of transport. Where the user of the procedure can show that the pallets referred to in Article 724 (3) and (4) or the containers referred to in Article 725 (1) and (2) have not been used for some time, such non-use shall be considered to be an exceptional circumstance justifying an extension of the period.

Subsection 3

Entry of goods for the procedure

Article 735

1 Means of transport shall be entered for the temporary importation procedure as provided for in Article 232 (1).

2 Pursuant to Article 88 of the Code, the entry for the temporary importation procedure of means of transport which are not declared shall not be subject to the provision of a security.

Article 736

1 By way of derogation from Article 735 (1), where the supervising customs office considers at the time of entry for the procedure or when carrying out controls that there is a serious risk of non-compliance with the obligation to re-export a means of transport, the temporary importation procedure shall apply subject to:

- a production of a declaration made out in accordance with Article 205 (1) or of a document provided for by an international convention as referred to in Article 205 (3);
- b in the case of containers, an oral declaration as referred to in Article 229 (1), accompanied by a list.

The list shall indicate:

- (i) the name, business name and address of the operator or his representative;
- (ii) the means of identifying the containers;
- (iii) the number of containers and the quantity and type of normal spare parts, accessories and equipment.

2 By way of derogation from Article 735 (1), items referred to in Article 729 (1) which are imported separately from the means of transport for which they are intended shall be subject to the formalities laid down in paragraph 1 (a), without prejudice to more extensive facilities provided for by agreements in force.

3 By way of derogation from Article 735 (2), where the supervising customs office considers that paragraph 1 applies and that the payment of the customs debt which may be incurred is not certain, the provision of a security shall be required.

Article 737

1 Means of transport entered for the temporary importation procedure upon discharge of the inward processing procedure shall be treated as means of transport which have been brought into the customs territory of the Community.

2 The date of entry for the temporary importation procedure of the means of transport referred to in paragraph 1 shall be the date on which they are first used under the procedure.

3 For the purposes of drawing up the bill of discharge provided for under the inward processing procedure, the user of the temporary importation procedure shall issue the holder of the inward processing authorization with a certificate replacing the documents provided for in Article 595 (3).

Subsection 4

Discharge of the procedure

Article 738

Parts replaced following repairs or maintenance and new spare parts which are damaged or defective shall be assigned to a customs approved treatment or use permitted for the import goods.

Article 739

In the case of means of rail transport referred to in Article 721 and pallets referred to in Article 724 used jointly under an agreement, the procedure shall also be discharged when means of rail transport of the same type or pallets of the same type as or equivalent value to those which were put at the disposal of a person established in the customs territory of the Community are assigned to a permitted customs-approved treatment or use.

Article 740

1 Where means of transport are entered for the temporary importation procedure as provided for in Article 735, the procedure shall be discharged:

- a in the case of re-exportation, in the manner referred to in Article 232 (2);
- b in the case of declaration for any other customs-approved treatment or use, in the manner specified for declarations for the treatment or use in question.

2 Where Article 736 has been applied, the temporary importation procedure shall be discharged in respect of the means of transport concerned by presenting the means of transport for a permitted customs-approved treatment or use together with the declaration or the document referred to in Article 736 by the time limit laid down by the customs office where the said document was produced or the declaration was lodged.

Subsection 5

Final provisions

Article 741

This section shall not affect provisions in force in the field of transport, in particular those governing conditions of access and operation.

Article 742

The customs authorities may revoke a temporary importation authorization in respect of means of transport where, without prejudice to derogations provided for by this Chapter or to any more extensive facilities provided for by agreements in force, it finds *inter alia*:

- that means of road transport for commercial use have been used in internal traffic,
- that means of transport for private use have been used for commercial purposes in internal traffic,
- that means of transport have been hired, lent or made available subsequent to their importation or, if they were on hire, on loan or made available at the time of importation, have been re-hired or sub-hired or lent or made available to another person in the customs territory of the Community for any purpose other than immediate re-exportation.

Section 4

Special arrangements for discharge

Article 743

For the purposes of this Chapter, it shall always be possible with the agreement of the customs authorities to abandon goods to the Exchequer in exceptional substantiated cases.

Section 5

Commercial policy measures*Article 744*

Where Community acts provide for commercial policy measures on:

- (a) release of goods for free circulation, the said measures shall not apply on entry of the goods for the temporary importation procedure nor for such time as they remain under the procedure;
- (b) goods brought into the customs territory of the Community, the said measures shall apply when the goods are entered for the temporary importation procedure;
- (c) exports, the said measures shall not apply when non-Community goods are re-exported from the customs territory of the Community after being placed under the temporary importation procedure.

Article 745

The release of import goods for free circulation shall be subject to the application by the customs authorities of any commercial policy measures in force for those goods at the time when the declaration for release for free circulation was accepted.

Section 6

Exchange of information*Article 746*

- 1 The Member States shall communicate to the Commission:
 - a cases in which Article 696 is applied pursuant to Article 229 (1) (c);
 - b the information referred to in Annex 102 in respect of each authorization where the value of the import goods exceeds ECU 4 000 and temporary importation was authorized pursuant to Article 688;
 - c the information referred to in Annex 103 in respect of each authorization where temporary importation was authorized pursuant to Article 689.
- 2 The information referred to in paragraph 1 (b) and (c) shall be communicated by 15 March and 15 September each year in respect of authorizations issued during the preceding six-month period. It shall be circulated by the Commission to the other Member States and shall be examined by the Committee in cases where this is judged necessary.

Article 747

- 1 The Member States shall communicate to the Commission:
 - a the list of customs authorities to which applications must be presented, other than under Articles 695, 696 and 697;
 - b the list of customs offices empowered to accept declarations for the procedure pursuant to Articles 695, 696 and 697.
- 2 The provisions of Article 649 (2) and (3) shall apply.

Status: This is the original version (as it was originally adopted).

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(1) OJ No L 252, 28. 9. 1978, p. 1.