

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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