

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

**IMPLEMENTING PROVISIONS RELATING TO EXPORT**

*CHAPTER 1*

***Permanent exportation***

*Article 788*

1 The exporter, within the meaning of Article 161 (5) of the Code, shall be considered to be the person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time when the declaration is accepted.

2 Where ownership or a similar right of disposal over the goods belongs to a person established outside the Community pursuant to the contract on which the export is based, the exporter shall be considered to be the contracting party established in the Community.

*Article 789*

In cases involving sub-contracting, the export declaration may also be lodged at the customs office responsible for the place where the sub-contractor is established.

*Article 790*

Where, for administrative reasons, the first sentence of Article 161 (5) of the Code cannot be applied, the declaration may be lodged with any customs office, in the Member State concerned, which is competent for the operation in question.

*Article 791*

1 Where there are duly justified good reasons, an export declaration may be accepted:  
— at a customs office other than that referred to in the first sentence of Article 161 (5) of the Code,

or

— at a customs office other than that referred to in Article 790.

In this case, controls relating to the application of prohibitions and restrictions shall take account of the special nature of the situation.

2 Where, in the cases referred to in paragraph 1, export formalities are not completed in the exporter's Member State, the customs office where the export declaration has been lodged

shall send a copy of the Single Administrative Document to a designated office in the exporter's Member State.

*Article 792*

Without prejudice to Article 207, where the export declaration is made on the basis of the Single Administrative Document, copies 1, 2 and 3 shall be used. The customs office where the export declaration has been lodged (customs office of export) shall stamp Box A and, where appropriate, complete box D. On granting release of the goods, it shall retain copy 1, send copy 2 to the statistical office of the Member State of the customs office of export and return copy 3 to the person concerned.

*Article 793*

1 Copy 3 of the Single Administrative Document and the goods released for export shall be presented to customs at the customs office of exit.

2 *Customs office of exit* means:

- a in the case of goods exported by rail, post, air or sea, the customs office competent for the place where the goods are taken over under a single transport contract for transport to a third country by the railway companies, the postal authorities, the airlines or the shipping companies;
- b in the case of goods exported by pipeline and of electrical energy, the office designated by the Member State where the exporter is established;
- c in the case of goods exported by other means or in circumstances not covered by (a) and (b), the last customs office before the goods leave the customs territory of the Community.

3 The customs office of exit shall satisfy itself that the goods presented correspond to those declared and shall supervise and certify their physical departure by an endorsement on the reverse of copy 3. The endorsement shall take the form of a stamp showing the name of the office and the date. The customs office of exit shall return copy 3 to the person presenting it, for return to the declarant.

In the case of split exportation, the endorsement shall be given only for those goods which are actually exported. In the case of split exportation via several different customs offices, the customs office of exit where the original of copy 3 was presented shall, upon receiving a duly substantiated request, certify a copy of copy 3 for each part of the goods in question, with a view to it being presented to another office of exit concerned. The original of copy 3 shall be noted accordingly.

When the entire operation is carried out on the territory of one Member State, that Member State may provide for the non-endorsement of copy 3, in which case this copy shall not be returned.

4 Where the customs office of exit establishes that goods are missing, it shall note the copy of the declaration presented and inform the customs office of export.

Where the customs office of exit establishes that there are goods in excess, it shall refuse exit to these goods until the export formalities have been completed.

When the customs office of exit establishes a discrepancy in the nature of the goods, it shall refuse exit until the export formalities have been completed, and shall also inform the customs office of export.

5 In the cases referred to in paragraph 2 (a), the customs office of exit shall endorse copy 3 of the export declaration in accordance with paragraph 3 after making the endorsement 'Export' in red on the transport document and affixing its stamp. Where, in the case of regular shipping lines or direct transport or flights to third country destinations, the operators are able to guarantee the regularity of operations by other means, the endorsement 'Export' shall not be required.

6 Where goods sent to a third country or a customs office of exit under a transit procedure are concerned, the office of departure shall endorse copy 3 in accordance with paragraph 3 and return it to the declarant after making the endorsement 'Export', in red, on all copies of the transit document or any other document replacing it. The customs office of exit shall control the physical exit of the goods.

The first subparagraph shall not apply where presentation at the office of departure as referred to in Article 419 (4) and (7) and Article 434 (6) and (9) is dispensed with.

7 The customs office of exit may ask the exporter to provide evidence that the goods have left the customs territory of the Community.

#### *Article 794*

1 Goods not subject to prohibition or restriction and not exceeding ECU 3 000 in value per consignment and per declarant may be declared at the customs office of exit.

Member States may provide that this provision shall not apply when the person making the export declaration is acting as a professional customs agent on behalf of others.

2 Oral declarations may be made only at the customs office of exit.

#### *Article 795*

Where goods leave the customs territory of the Community without an export declaration, such declaration shall be lodged retrospectively by the exporter at the customs office competent for the place where he is established. The provisions of Article 790 shall apply in these circumstances.

Acceptance of this declaration shall be subject to presentation by the exporter, to the satisfaction of the customs authorities of the customs office concerned, of evidence concerning the nature and quantity of the goods in question and the circumstances under which they left the customs territory of the Community. That office shall also endorse copy 3 of the Single Administrative Document.

Retrospective acceptance of the declaration shall not preclude application of the penalties in force nor the consequences which may arise as regards the common agricultural policy.

#### *Article 796*

1 Where goods released for export do not leave the customs territory of the Community, the exporter shall immediately inform the customs office of export. Copy 3 of the declaration in question shall be returned to that office.

2 Where, in the cases referred to in Article 793 (5) or (6), a change in the transport contract has the effect of terminating inside the customs territory of the Community a transport operation which should have finished outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the customs office referred to in

Article 793 (2) (a) or, in the case of a transit operation, the office of departure. In this case copy 3 should be returned.

## CHAPTER 2

### *Temporary exportation using an ATA carnet*

#### *Article 797*

- 1 An ATA carnet may be used for export where the following conditions are fulfilled:
- a the ATA carnet shall be issued in a Member State of the Community and endorsed and guaranteed by an association established in the Community forming part of an international guarantee chain.

The Commission shall publish a list of the associations;

- b the ATA carnet shall be applicable only to Community goods:
  - which have not been subject on export from the customs territory of the Community to customs export formalities with a view to the payment of refunds or other export amounts under the common agricultural policy,
  - in respect of which no other financial benefit has been granted under the common agricultural policy, coupled with an obligation to export the said goods,
  - in respect of which no request for repayment has been submitted;
- c the documents referred to in Article 221 must be presented. The customs authorities may require production of the transport document;
- d the goods must be intended for reimportation.

- 2 Where goods covered by an ATA carnet are entered for the purposes of temporary exportation, the customs office of export shall carry out the following formalities:

- a verify the information given in boxes A to G of the exportation voucher against the goods under cover of the carnet;
- b complete, where appropriate, the box on the cover page of the carnet headed 'Certificate by customs authorities';
- c complete the counterfoil and box H of the exportation voucher;
- d enter its name in box H (b) of the reimportation voucher;
- e retain the exportation voucher.

- 3 If the customs office of export is not the office of exit, the customs office of export shall carry out the formalities referred to in paragraph 2, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.

- 4 The time limit for reimportation of the goods laid down by the customs authorities in box H (b) of the exportation voucher may not exceed the validity of the carnet.

#### *Article 798*

Where goods which left the customs territory of the Community under cover of an ATA carnet are no longer intended to be reimported, an export declaration containing the particulars referred to in Annex 37 shall be presented to the customs office of export.

On presentation of the carnet in question, the latter shall endorse copy 3 of the export declaration and shall invalidate the reimportation voucher and counterfoil.