

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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