

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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

[^{F1}Privileged operations

TITLE I

RETURNED GOODS]

Article 844

1 In accordance with Article 185 (2) (b) of the Code, the following shall be exempt from import duties:

- goods previously exported from the customs territory of the Community, in respect of which the customs export formalities have been completed with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy,
- or
- goods in respect of which a financial advantage other than the said refunds or other amounts has been granted under the common agricultural policy, entailing an obligation to export the said goods,

provided it is established, as appropriate, that the refunds or other amounts paid have been repaid, or that the necessary steps have been taken by the competent authorities for such sums to be withheld, or that the other financial advantages granted have been cancelled, and that the goods:

- (i) could not be entered for home use in the country to which they were sent on account of laws in force in that country;
- (ii) were returned by the consignee as being defective or not in accordance with the provisions of the contract relating to them;
- (iii) were reimported into the customs territory of the Community because they could not be used for the purposes intended owing to other circumstances outside the exporter's control.

2 The circumstances referred to in paragraph 1 (iii) shall include the following:

- a goods returned to the customs territory of the Community following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried;
- b goods originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold;
- c goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported;

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- d goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract under which the goods were exported;
- e products covered by the common organization of the market in fruit and vegetables, exported and sent for sale on consignment, but which were not sold in the market of the third country of destination.

3 Goods exported under the common agricultural policy with an export licence or an advance fixing certificate shall not be exempt from import duties unless it is established that the relevant Community provisions have been complied with.

4 The goods referred to in paragraph 1 shall not be exempt from import duties unless they are entered for free circulation in the customs territory of the Community within twelve months of the date of completion of the customs formalities relating to their exportation.

[^{F2}However, where the goods are declared for free circulation after expiry of the period referred to in the first subparagraph, the customs authorities of the Member State of reimportation may allow the period to be exceeded where exceptional circumstances justify this. Where the customs authorities do allow the period to be exceeded, they shall send details of the case to the Commission.]

Textual Amendments

- F2** Inserted by [Commission Regulation \(EC\) No 1677/98 of 29 July 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

Article 845

Returned goods shall be exempt from import duties even where they represent only a proportion of the goods previously exported from the customs territory of the Community.

The same applies where the goods consist of parts or accessories belonging to machines, instruments, apparatus or other products previously exported from the customs territory of the Community.

Article 846

1 By way of derogation from Article 186 of the Code, returned goods in one of the following situations shall be exempt from import duties:

- a goods which, after having been exported from the customs territory of the Community, have received no treatment other than that necessary to maintain them in good condition or handling which alters their appearance only;
- b goods which, after having been exported from the customs territory of the Community, received treatment other than that necessary to maintain them in good condition or handling other than that altering their appearance, but which proved to be defective or unsuitable for their intended use, provided that one of the following conditions is fulfilled:
 - such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition,
 - their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

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2 Where returned goods have undergone treatment or handling permitted under paragraph 1 (b) and such treatment would have rendered them liable to import duties if they had come under outward processing arrangements, the rules in force for charging duty under the said arrangements shall apply.

However, if goods have undergone an operation consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Community, this being established to the satisfaction of the customs authorities, relief from import duties shall be granted provided that the value of the returned goods is not higher, as a result of such operation, than their value at the time of export from the customs territory of the Community.

- 3 For the purposes of the second subparagraph of paragraph 2:
- a repair or restoration to good condition which became necessary means: any operation to remedy operating defects or material damage suffered by goods while they were outside the customs territory of the Community, without which the goods could no longer be used in the normal way for the purposes for which they were intended;
 - b the value of returned goods shall be considered not to be higher, as a result of the operation which they have undergone, than their value at the time of export from the customs territory of the Community, when the operation does not exceed that which is strictly necessary to enable them to continue to be used in the same way as at that time.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable the goods to be used in the same way as at the time of export.

Article 847

When completing the customs export formalities, the customs authorities shall, at the request of the person concerned, issue a document containing the information necessary for identification of the goods in the event of their being returned to the customs territory of the Community.

Article 848

- 1 The following shall be accepted as returned goods:
- goods for which the following documents are produced in support of the declaration for release for free circulation:
 - (a) the copy of the export declaration returned to the exporter by the customs authorities, or a copy of such document certified true by the said authorities; or
 - (b) the information sheet provided for in Article 850.
- Where evidence available to the customs authorities at the customs office of reimportation or ascertainable by them from the person concerned indicates that the goods declared for free circulation were originally exported from the customs territory of the Community, and at that time satisfied the conditions for acceptance as returned goods, the documents referred to at (a) and (b) shall not be required.
- goods covered by an ATA carnet issued in the Community.

These goods may be accepted as returned goods, within the limits laid down by Article 185 of the Code, even when the validity of the ATA carnet has expired.

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In all cases, the formalities laid down in Article 290 (2) shall be carried out.

2 The first indent of paragraph 1 shall not apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements where autonomous or conventional provisions lay down that customs documents are not required in these circumstances.

Nor shall it apply in cases where goods may be declared for release for free circulation orally or by any other act.

3 Where they consider it necessary, the customs authorities at the customs office of reimportation may ask the person concerned ^[X1]to submit additional evidence, in particular for the purposes of identification of the returned goods.]

Editorial Information

- X1** Inserted by [Corrigendum to 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 \(Official Journal of the European Communities No L 253 of 11 October 1993\)](#).

Article 849

1 A declaration for release for free circulation relating to returned goods whose export may have given rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, shall be supported not only by the documents referred to in Article 848, but by a certificate issued by the authorities responsible for the grant of such refunds or amounts in the Member State of exportation. Such certificate shall contain the particulars necessary to allow the customs office where the goods concerned were declared for free circulation to verify that it relates to the said goods.

2 When the export of the goods did not give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following indications:

- Sin concesión de restituciones u otras cantidades a la exportación,
- Ingen restitutioner eller andre beløb ydet ved udførslen,
- Keine Ausfuhrerstattungen oder sonstige Ausfuhrvergünstigungen,
- Δεν έτυχαν επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή,
- No refunds or other amounts granted on exportation,
- Sans octroi de restitutions ou autres montants à l'exportation,
- Senza concessione di restituzioni o altri importi all'esportazione,
- Geen restituties of andere bij de uitvoer verleende bedragen,
- Sem concessão de restituições ou outros montantes na exportação,
- ^[F3]Vietäessä ei myönnetty vientitukea eikä muita määriä —Inga bidrag eller andra belopp har beviljats vid exporten,
- Inga bidrag eller andra belopp har beviljats vid exporten^[F4],]
- ^[F5]Bez vývozních náhrad nebo jiných částek poskytovaných při vývozu,
- Ekspordil ei makstud toetusi ega muid summamid,
- Bez kompensācijas vai citām summām, kas paredzētas par preču izvešanu,
- Eksportas teisės į gražinamosias išmokas arba kitas pinigų sumas nesuteikia,

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- Kivitel esetén visszatérítést vagy egyéb kedvezményt nem vettek igénybe,
 - L-ebda rifużjoni jew ammonti ohra mogħtija fuq esportazzjoni,
 - Nie przyznano dopłata lub innych kwot wynikających z wywozu,
 - Brez izvoznih nadomestil ali drugih izvoznih ugodnosti,
 - Pri vývoze sa neposkytujú žiadne náhrady alebo iné peňažné čiastky.]
- 3 When the export of the goods did give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following indications:
- Restituciones y otras cantidades a la exportación reintegradas por ... (cantidad),
 - De ved udførslen ydede restitutioner eller andre beløb er tilbagebetalt for ... (mængde),
 - Ausfuhrerstattungen und sonstige Ausfuhrvergünstigungen für ... (Menge) zurückbezahlt,
 - Επιδότησεις και άλλες χορηγήσεις κατά την εξαγωγή επεστράφησαν για ... (ποσότης),
 - Refunds and other amounts on exportation repaid for ... (quantity),
 - Restitutions et autres montants à l'exportation remboursés pour ... (quantité),
 - Restituzioni e altri importi all'esportazione rimborsati per ... (quantità),
 - Restituties en andere bedragen bij de uitvoer voor ... (hoeveelheid) terugbetaald,
 - Restituições e outros montantes na exportação reembolsados para ... (quantidade),
 - [^{F3}Vientituki ja muut vietäessä maksetut määrät maksettu takaisin ... (määrä) osalta —De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),
 - De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),]
- [^{F6}or]
- [^{F5}Vývozní náhrady nebo jiné částky poskytnané při vývozu vyplaceny za ... (množství),
 - Ekspordil makstud toetused ja muud summad tagastatud ... (kogus) eest,
 - Kompensācijas un citas par preču izvešanu paredzētas summas atmaksātas par ... (daudzums),
 - Gražinamosios išmokos ir kitos eksporto atveju mokamos pinigų sumos išmokėtos už ... (kiekis),
 - Kivitel esetén igénybevett visszatérítés vagy egyéb kedvezmény ... (mennyiség) után visszafizetve,
 - Rifużjoni jew ammonti ohra fuq esportazzjoni mogħtija lura għal ... (kwantita'),
 - Dopłaty i inne kwoty wynikające z wywozu wypłacono za ... (ilość),
 - Izvozna nadomestila ali zneski drugih izvoznih ugodnosti povrnjeni za ... (količina),
 - Náhrady a iné peňažné čiastky pri vývoze vyplatené za ... (množstvo),]
- [^{F5}or]
- Título de pago de restituciones u otras cantidades a la exportación anulado por ... (cantidad),
 - Ret til udbetaling af restitutioner eller andre beløb ved udførslen er annulleret for ... (mængde),
 - Auszahlungsanordnung über die Ausfuhrerstattungen und sonstigen Ausfuhrvergünstigungen für ... (Menge) ungültig gemacht,

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- Αποδεικτικό πληρωμής επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή ακυρωμένο για ... (ποσότητας),
- Entitlement to payment of refunds or other amounts on exportation cancelled for ... (quantity),
- Titre de paiement des restitutions ou autres montants à l'exportation annulé pour ... (quantité),
- Titolo di pagamento delle restituzioni o di altri importi all'esportazione annullato per ... (quantità),
- Aanspraak op restituties of andere bedragen bij uitvoer vervallen voor ... (hoeveelheid),
- Título de pagamento de restituições ou outros montantes à exportação anulado para ... (quantidade),
- [^{F3}Oikeus vientitukeen tai muihin vietäessä maksettuihin määriin peruutettu ... (määrä) osalta —Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),
- Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),]
- [^{F5}Nárok na vyplacení vývozních náhrad nebo jiných částek poskytovaných při vývozu za ... (množství) zanikl,
- Õigus saada toetusi või muid summasid ekspordil on ... (kogus) eest kehtetuks tunnistatud,
- Tiesības izmaksāt kompensācijas vai citas summas, kas paredzētas par preču izvešanu, atceltas attiecībā uz ... (daudzums),
- Teisė į gražinamųjų išmokų arba kitų eksporto atveju mokamų pinigų sumų mokėjimą už ... (kiekis) panaikinta,
- Kivitel eseten ... igénybevett visszatérítésre vagy egyéb kedvezményre való jogosultság ... (mennyiség) után megszünt,
- Mhux intitolati għal hlas ta'rifużjoni jew ammonti oħra fuq l-esportazzjoni għal ... (kwantita'),
- Uprawnienie do otrzymania dopłat lub innych kwot wynikających z wywozu anulowano dla ... (ilość),
- Upravičenost do izplačila izvoznih nadomestil ali zneskov drugih izvoznih ugodnosti razveljavljena za ... (količina),
- Nárok na vyplatenie náhrad alebo iných peňažných čiastok pri vývoze za ... (množstvo) zanikol,]

depending on whether the refunds or other amounts provided for on exportation have or have not already been paid by the competent authorities.

4 In the case referred to in subparagraph (b) of the first indent of Article 848 (1), the certificate referred to in paragraph 1 shall be made out on the information sheet INF 3 provided for in Article 850.

5 When the customs authorities at the customs office where the goods are declared for release for free circulation have the means to satisfy themselves that no refund or other amount provided for on exportation under the common agricultural policy has been granted, and cannot subsequently be granted, the certificate referred to in paragraph 1 shall not be required.

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

Textual Amendments

- F3** Inserted by Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (94/C 241/08).
- F4** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F6** Deleted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

Article 850

Information sheet INF 3 shall be drawn up in an original and two copies on forms which conform to the specimens appearing in Annex 110.

Article 851

1 Subject to paragraph 3, information sheet INF 3 shall be issued at the exporter's request by the customs authorities at the customs office of exportation at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned via a customs office other than the customs office of exportation.

2 Information sheet INF 3 may also be issued, at the exporter's request, by the customs authorities at the customs office of exportation after completion of the export formalities for the goods concerned, provided that these authorities can establish, on the basis of the information at their disposal, that the particulars in the exporter's request relate to the goods exported.

3 In the case of the goods referred to in Article 849 (1), information sheet INF 3 may be issued only after completion of the relevant customs export formalities, and subject to the proviso in paragraph 2.

In addition, it may be issued only on condition that:

- a box B has been completed and endorsed by the customs authorities beforehand; and
- b box A has been completed and endorsed by the customs authorities beforehand, where the information contained therein is required.

Article 852

1 Information sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

2 Where it is expected that the exported goods will be returned to the customs territory of the Community through several customs offices other than the customs office of exportation, the exporter may ask for several information sheets INF 3 to be issued to cover the total quantity of the goods exported.

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Similarly, the exporter may ask the customs authorities which issued an information sheet INF 3 to replace it by several information sheets INF 3 covering the total quantity of goods included in the information sheet INF 3 initially issued.

The exporter may also ask for an information sheet INF 3 to be issued in respect of a proportion only of the exported goods.

Article 853

The original and one copy of information sheet INF 3 shall be returned to the exporter for presentation at the customs office of reimportation. The second copy shall be kept in the official files of the customs authorities who issued it.

Article 854

The customs office of reimportation shall record on the original and on the copy of information sheet INF 3 the quantity of returned goods exempted from import duties, retaining the original and sending the copy, bearing the reference number and the date of declaration for free circulation, to the customs authorities who issued it.

The said customs authorities shall compare this copy with the one in their possession and retain it in their official files.

Article 855

In the event of theft, loss or destruction of the original information sheet INF 3, the person concerned may ask the customs authorities which issued it for a duplicate. They shall comply with this request if the circumstances warrant it. A duplicate so issued shall bear one of the following indications:

- Duplicado,
- Duplikat,
- Duplikat,
- Αντιγραφο,
- Dulicate,
- Duplicata,
- Duplicato,
- Duplicaat,
- Segunda Via,
- [^{F3}KAKSOISKAPPALE —DUPLIKAT,
- DUPLIKAT[^{F4},]]
- [^{F5}DUPLIKÁT,
- DUPLIKAAT,
- DUBLIKĀTS,
- DUBLIKATAS,
- MÁSODLAT,
- DUPLIKAT,
- DUPLIKAT,
- DVOJNIK,
- DUPLIKÁT.]

The customs authorities shall record on the copy of information sheet INF 3 in their possession that a duplicate has been issued.

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Textual Amendments

- F3** Inserted by Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (94/C 241/08).
- F4** Substituted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.

Article 856

1 At the request of the customs authorities at the customs office of reimportation, the customs authorities at the customs office of exportation shall communicate to the former all the information at their disposal to enable them to determine whether the goods meet the conditions necessary to benefit from the provisions of this part.

2 Information sheet INF 3 may be used for the request and the transmission of the information referred to in paragraph 1.

[^{F1}TITLE II

PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE TERRITORIAL SEA OF A THIRD COUNTRY BY COMMUNITY FISHING VESSELS

Article 856a

1 Exemption from import duties for the products referred to in Article 188 of the Code shall be subject to the presentation of a certificate in support of the declaration for release for free circulation relating to those products.

2 For products to be released for free circulation in the Community, in the situations referred to in Article 329(a) to (d), the master of the Community vessel making the catch shall complete boxes 3, 4 and 5 and, if need be, box 9, of the certificate. If the catch has been processed on board, the master of the vessel shall also complete boxes 6, 7 and 8.

Articles 330, 331 and 332 shall apply to completion of the corresponding boxes on the certificate.

When the declaration is made for release for free circulation of these products, the declarant shall complete boxes 1 and 2 of the certificate.

3 The certificate must conform to the model set out in Annex 110a and be drawn up in accordance with paragraph 2.

4 Where the products are declared for release for free circulation at the port where they were unloaded from the Community fishing vessel which made the catch, the derogation referred to in Article 326(2) shall apply *mutatis mutandis*.

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5 For the purposes of paragraphs 1 to 4, the meaning of ‘Community fishing vessel’ and ‘Community factory vessel’ shall be as defined in Article 325(1) while ‘products’ shall be taken to mean those products and goods referred to in Articles 326 to 332, where reference is made to those provisions.

6 In order to ensure that paragraphs 1 to 5 are complied with, the Member State administrations shall accord each other mutual assistance in checking that certificates are authentic and the particulars in them accurate.]

Textual Amendments

- F1** Inserted by [Commission Regulation \(EC\) No 75/98 of 12 January 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

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