

Commission Regulation (EC) No 2193/94 of 8 September 1994 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

*Article 1*

Regulation (EEC) No 2454/93 is amended as follows:

1. Article 266 is amended as follows:

— Paragraph 1 is replaced by the following:

1. To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the holder of the authorization referred to in Article 263 shall:

a in the cases referred to in the first and third indents of Article 263:

(i) where the goods are released for free circulation upon their arrival at the place designated for that purpose:

— duly notify the customs authorities of such arrival in the form and the manner specified by them, for the purpose of obtaining release of the goods, and

— enter the goods in his records;

(ii) where release for free circulation is preceded by temporary storage of the goods within the meaning of Article 50 of the Code at the same place, before expiry of the time-limit set under Article 49 of the Code:

— duly notify the customs authorities, in the form and the manner specified by them, of his desire to have the goods released for free circulation, for the purpose of obtaining release of the goods, and

— enter the goods in his records;

b in the cases referred to in the second indent of Article 263:

— duly notify the customs authorities, in the form and the manner specified by them, of his desire to have the goods released for free circulation, for the purpose of obtaining release of the goods, and

— enter the goods in his records.

The notification referred to in the first indent shall not be required where the goods to be released for free circulation have already been placed under the customs warehousing procedure in a type D warehouse;

c in the cases referred to in the fourth indent of Article 263, upon arrival of the goods at the place designated for that purpose:

— enter the goods in his records;

d make available to the customs authorities, from the time of the entry in the records referred to in points (a), (b) and (c), all documents, the production of which is required for the application of the provisions governing release for free circulation.

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- Paragraph 2 (a) is replaced by the following:
  - (a) permit the notification referred to in points (a) and (b) of paragraph 1 to be effected as soon as the arrival of the goods becomes imminent;
- The following paragraph 3 is added:

3. The entry in the records referred to in points (a), (b) and (c) of paragraph 1 may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars necessary for identification of the goods.

2. In Article 423, paragraph 2 is replaced by the following:
2. The customs office for the station of destination shall act as the office of destination. The formalities referred to in Article 421 shall be carried out at the office of destination.
3. Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 2 and 3 and the supplementary copy of sheet 3 forwarded by the railway company and endorse them with one of the following indications:
  - Cleared
  - Dédouané
  - Verzollt
  - Sdoganato
  - Vrijgemaakt
  - Toldbehandlet
  - Εκτελωνισμένο
  - Despachado de aduana
  - Desalfandegado

This office shall return sheets 2 and 3, without delay, to the railway company after having stamped them and retained the supplementary copy of sheet 3.

4. The procedure referred to in paragraph 3 shall not apply to products subject to exise duty as defined in Article 3 (1) and Article 5 (1) of Council Directive 92/12/EEC<sup>(1)</sup>.
5. In the case referred to in paragraph 3 the competent customs authorities for the office of destination may request *a posteriori* verification of the endorsements made by the competent customs authorities for the intermediate station on sheets 2 and 3.
3. The following paragraph 4 is added to Article 551:
4. For the purposes of Article 117 (b) of the Code, the customs authorities shall stipulate the means of identifying the import goods in the compensating products or shall take the necessary measures to verify that the conditions laid down for the proper conduct of operations under the equivalent compensation system are satisfied.

The customs authorities shall make use in particular of following means, as appropriate:

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- a the indication or description of special marks or manufacturers' numbers;
  - b the affixing of plumbs, seals, clip-marks or other distinctive marks;
  - c the taking of samples, illustrations or technical descriptions;
  - d the carrying out of analyses;
  - e the examination of stock records or other supporting documents relating to the transaction under consideration which show clearly that the compensating products have been manufactured from the import goods.
4. Article 552 (1) is amended as follows:
- The introductory phrase is replaced by the following:

Without prejudice to Article 553 (4), the economic conditions laid down in Article 117 (c) of the Code shall be considered satisfied *inter alia* where:
  - Point (a) (v) is replaced by the following:
    - (v) operations in which the value of each type of goods, by eight-digit CN code, imported under the authorization does not exceed ECU 300 000 per applicant and per calendar year, irrespective of the number of operators carrying out the processing operations.

However, the value limit for goods and products listed in Annex 75 shall be ECU 150 000.

The said value shall be the customs value of the goods estimated on the basis of the particulars known and the documents presented at the time when the application is lodged.

This sub-point may be waived in respect of particular import goods in accordance with the Committee procedure (code 6400);
  - The following sub-point (vi) is added to point (a):
    - (vi) processing of durum wheat falling within CN code 1001 10 90 to produce pasta falling within CN codes 1902 11 00 and 1902 19 (code 6203).
5. The following paragraph 4 is added to Article 553:
4. Where the facts lead the customs authorities or the Commission to consider that, even in one of the situations referred to in Article 552 (1), use of the procedure might adversely affect the essential interests of Community producers, the following procedure shall apply.
- The customs authorities shall send the application and supporting documents to the Commission without delay.
- When the Commission receives the consultation file it shall send an immediate acknowledgement to the Member State concerned and shall inform the other Member States.
- Where a new authorization is issued or an existing authorization is renewed in respect of goods of the kind involved in the consultation, the customs authorities shall inform the applicant that a consultation procedure has been initiated and notify him of the possible consequences.
- Where the Commission, having examined a case submitted to it for its appraisal, considers that use of the procedure might adversely affect the essential interests of

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Community producers, it shall submit a draft Decision to the Committee without delay. The Committee shall adopt its Decision in accordance with the procedure referred to in Article 249 of the Code.

The said Decision shall be notified to the Member States, which shall take account of it in the issuing of new authorizations. If the Commission's decision is likely to affect authorizations issued previously and for which the economic conditions are considered not to be satisfied, or to be no longer satisfied, Articles 8, 9 and 10 of the Code shall apply.

6. In Article 556, the following paragraphs 4 to 8 are added:

4. Except when other satisfactory verification arrangements have been jointly agreed by the customs authorities by means of the consultation procedure which must take place prior to the single authorization referred to in paragraph 2, information sheet INF 9, consisting a form corresponding to the specimen and indications set out in Annex 75 A, shall be used where import goods are imported before export of the compensating products obtained from the equivalent goods.

5. Information sheet INF 9 shall comprise an original and three copies which shall be presented together at the customs office where the entry formalities are carried out.

Information sheet INF 9 shall be made out in respect of the quantity of compensating products corresponding to the quantity of import goods entered for the procedure. Where it is planned to export the goods in successive consignments, more than one INF 9 sheet may be made out.

6. Article 601 (3) shall apply *mutatis mutandis*.

7. Where the declaration entering the import goods for the procedure is presented at the office of entry for the procedure an INF 9 sheet shall be presented.

Where the office of entry for the procedure accepts the declaration entering the goods, it shall endorse box 9 of the INF 9 sheet, send copy 1 to the supervising customs office and return the original and the other copies to the declarant.

8. The export declaration in respect of the compensating products obtained from the equivalent goods shall be accompanied by the original copies 2 and 3 of the INF 9 sheet.

Where the customs office of discharge accepts the export declaration it shall indicate the quantity of compensating products exported and the date of acceptance. It shall send copy 3 to the supervising customs office without delay, return the original to the declarant and retain copy 2.

7. Article 558 (1) is replaced by the following:

1. The period of validity of the authorization shall be set by the customs authorities, having regard to the economic conditions and the specific needs of the applicant.

Where the period of validity exceeds two years, the conditions on the basis of which the authorization was issued shall be reviewed periodically at intervals specified in the authorization. The said intervals shall not exceed 24 months.

8. The following is added to Article 577 (2) (d):

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The supervising customs office shall allow the inward processing procedure to be discharged once goods or products in the civil aviation sector have been used for the first time in the prescribed manner, on condition that the inward processing records of the holder are such as to make it possible to verify reliably that the procedure is being correctly applied and operated.

9. Article 580 (1) is replaced by the following:

1. Without prejudice to Article 609, the release for free circulation of goods in the unaltered state or main compensating products shall be allowed where the person concerned is unable to assign those goods or products to a customs-approved treatment or use under which import duties would not be payable, subject to payment of compensatory interest in accordance with Article 589 (1).

10. Article 603 is replaced by the following:

*Article 603*

1 The import goods may be entered for the procedure at a customs office of entry other than that originally specified, where the change is allowed by the supervising customs office or by the customs office where the entry formalities are actually carried out, which in that event shall notify the change to the supervising customs office.

2 For operations carried out under Article 552 (1) (a) (vi), the name of the importer authorized to enter the import goods, to be given in box 2 of information sheet INF 5, may be filled in after the INF 5 sheet has been presented to the customs office where the export declaration is lodged. The information shall be given on the original and copies 2 and 3 of the INF 5 sheet before the declaration entering the import goods for the procedure is lodged.

11. The first subparagraph of point (a) of Article 648 (1) is replaced by the following:

(a) in respect of each authorization where the value of the import goods per operator and per calendar year exceeds the limits set in Article 552 (1) (a) (v), the particulars indicated in Annex 85; such particulars need not be communicated where the inward processing authorization has been issued on the basis of one of the economic conditions referred to by the following codes: 6106, 6107, 6201, 6202, 6203, 6301, 6302, 6303, 7004, 7005 and 7006.

12. Article 820 is replaced by the following:

*Article 820*

Particulars of the removal of goods from the places used for the activity shall be entered immediately in the stock records referred to in Article 807.

13. Article 821 is replaced by the following:

*Article 821*

In the case of the re-exportation of non-Community goods, which are not unloaded or which are transhipped within the meaning of Article 176 (2) of the Code, the notification referred to in Article 182 (3) of the Code shall not be required.

14. Article 822 is deleted.

15. The second subparagraph of Article 835 (1) is deleted.

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16. Annex 37 is amended in accordance with Annex 1 hereto.
17. In Annex 67/B, the specimen application for an authorization is replaced by Annex 2 hereto and the second page (economic grounds) is replaced by Annex 3 hereto.
18. In Annex 68/B, the specimen authorization is replaced by Annex 4 hereto.
19. Annex 75 is replaced by Annex 5 hereto.
20. Annex 75A which is set out in Annex 6 hereto is inserted.
21. Annex 77 is amended in accordance with Annex 7 hereto.
22. Point 2 of Annex 78 is replaced by the following:

**2. Wheat**

Equivalent compensation may not be used between common wheat falling within CN code 1001 90 99 harvested in the Community or durum wheat falling within CN code 1001 10 90 harvested in the Community and imported wheat falling within the same codes harvested in a third country.

However:

- after consulting a group of experts composed of representatives of the Member States meeting as the Customs Code Committee (Section for Customs Procedures with Economic Impact) the Commission may approve derogations from the ban on equivalent compensation for the above products,
- equivalent compensation may be used between durum wheat falling within CN code 1001 10 90 meeting the conditions laid down in Article 9 of the Treaty and imported wheat falling within the same CN code, provided the equivalent compensation system is being used for the manufacture of pasta falling within CN codes 1902 11 00 or 1902 19.

23. The following point 14 is added to Annex 87:

Order No	Column 1	Column 2
	<b>Goods for which processing under customs control is authorized</b>	<b>Processing which may be carried out</b>
‘14	Gas oils with a sulphur content exceeding 0,2 % falling within CN code 2710 00 69  Kerosene falling within CN code 2710 00 55	Mixture of the products in column 1 or a mixture of one and/or other of the products in column 1 with gas oil with a sulphur content not exceeding 0,2 % falling within CN code 2710 00 69 to obtain a gas oil with a sulphur content not exceeding 0,2 % falling within CN code 2710 00 69’

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(1) OJ No L 76, 23. 3. 1992, p. 1.’

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**Changes and effects yet to be applied to :**

- Regulation implicit repeal by [EUR 2016/481](#) Regulation