

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

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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, and in particular Article 249 thereof,

Whereas, in order to ensure equality of treatment for the persons concerned, it is desirable to make it clear that under Commission Regulation (EEC) No 2454/93⁽²⁾, as last amended by Regulation (EC) No 1500/94⁽³⁾, goods may in some cases be released for free circulation, following temporary storage, using the local clearance procedure; whereas a clear distinction should be made between the various possible situations; whereas the obligations entailed by the local clearance procedure should be matched to those situations;

Whereas Regulation (EEC) No 2454/93 contains provisions concerning the stamp and the destination of the various sheets of the consignment note CIM for goods imported from third countries by rail;

Whereas it is desirable to amend these provisions to cover the case where such goods are placed under a customs procedure in the course of their journey and forwarded to the Member State of destination under the cover of the original consignment note CIM;

Whereas it is desirable to specify the means of identification provided for under the inward processing procedure and to provide expressly for a documentary check as a means of verifying that the compensating products have been obtained from the import goods;

Whereas Community inward processing rules have been conceived in such a way as to decentralize, as far as possible, the different aspects relating to the arrangements; whereas they provide *inter alia* that an authorization may be issued only where the essential interests of Community producers are not adversely affected (the economic conditions); whereas the rules further provide a number of specific situations where the economic conditions are considered to be satisfied; whereas, in certain circumstances, although the economic conditions may be considered by the customs authorities with which the application was lodged to be formally satisfied, use of the procedure could nevertheless in practice adversely affect the competitive position of Community producers;

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Whereas provisions should be adopted ensuring compliance with the economic conditions in cases where an application has been submitted for inward processing operations, in such a way that an equitable balance can be struck between the interests of the Community producers and those of the processors concerned; whereas a mandatory consultation procedure should be established for this purpose;

Whereas, in order to facilitate access to the procedure, it is desirable to raise the value limits under which the economic conditions can be considered to be satisfied; whereas it is also desirable to amend Annex 75 to Regulation (EEC) No 2454/93 by taking into account the degree of sensitivity of economic sectors;

Whereas, for economic reasons, it is desirable to insert specific provisions concerning inward processing operations in the sector of pasta products;

Whereas, in the interests of verification and in order to take full advantage of the Single Market for inward processing operations using a single authorization provided for in Article 556 (2) of Regulation (EEC) No 2454/93, provision should be made for a document to be used for operations in which the import goods are imported before export of the compensating products obtained from the equivalent goods;

Whereas it should be made clear, however, that use of such information sheet will be compulsory only where no other satisfactory verification arrangements have been jointly agreed by the authorities concerned prior to the issuing of the authorization;

Whereas it is desirable to specify the intervals at which the economic conditions must be reviewed;

Whereas the rules currently in force provide that import goods and compensating products which are subject to the inward processing procedure qualify for relief under the end-use arrangements;

Whereas the nature of the goods or products in the civil aviation sector placed under the inward processing procedure, the number of consignments involved, the substantial simplifications under other import procedures and economic reasons resulting from international competition in this sector make it necessary to reduce the administrative costs incurred by Community traders using the inward processing procedure, whilst ensuring that simplification does not give rise to abuses or irregularities;

Whereas, for practical reasons, discharge of the inward processing procedure should therefore be simplified, subject to certain conditions;

Whereas, in this respect, provision may be made for the inward processing procedure to be considered discharged once the goods or products concerned have been used for the first time, on condition that the records kept by the holder for commercial purposes permit reliable verification of the application and correct operation of the procedure;

Whereas account should be taken of the fact that traders in this sector generally keep commercial records which enable goods placed under the procedure to be matched with the products which discharge it;

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Whereas it is necessary that Community goods exported directly from the customs territory through a free zone are systematically presented and declared for export, in order to prevent the evasion of export verification measures on sensitive goods;

Whereas the provisions governing the export of Community goods should apply to goods exported through a free zone;

Whereas systematic declaration and presentation is not necessary for non-Community goods which are not unloaded or which are transhipped in a free zone;

Whereas the postponement of the mandatory use of box 26 of the Single Administrative Document (SAD) until 1 January 1996 would enable Member States to introduce that measure in a more satisfactory way, in particular taking into account the need to adapt customs data processing systems;

Whereas the use of box 26 should remain optional for transit purposes, for entry for the customs warehousing procedure and for re-exportation of goods from a customs warehouse;

Whereas it is desirable, for practical reasons, to change the models of the application for authorization and of the use of the inward processing procedure;

Whereas certain standard rates of yield should be adapted as a result of technical improvements in order to align them with the coefficients used to calculate export refunds when similar Community goods are processed;

Whereas Regulation (EEC) No 2454/93 establishes the list of goods which may be placed under the procedure for processing under customs control; whereas for economic reasons it appears appropriate to add a point 14 to the list contained in Annex 87;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

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;

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(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.

— 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:

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- 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⁽⁴⁾.

- 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:

- 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.

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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 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.

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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):

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.

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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.

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

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— 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
	Goods for which processing under customs control is authorized	Processing which may be carried out
‘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’

Article 2

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 September 1994.

For the Commission

Christiane SCRIVENER

Member of the Commission

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ANNEX 1

Annex 37 to Regulation (EEC) No 2454/93 is amended as follows:

1. In Title I, point B.2 (Particulars required — minimum list):

delete '26' in the list of boxes mentioned under:

- (c) Transit,
- (f) (aa) Entry for the customs warehousing procedure for type A, B, C, E and F warehouses,
- (f) (bb) Entry for the customs warehousing procedure for type D warehouses,
- (f) Entry for the customs warehousing procedure for pre-financed goods.

2. In Title II, point A, the text concerning box 26 is replaced by the following:

26.Mode of transport inland

Until 31 December 1995, box for optional use for the Member States. After this date, this box shall become compulsory for the Member States.

This box must not be completed where the export formalities are carried out at the point of exit from the Community.

Box for optional use by Member States in respect of Community transit and re-exportation of goods from a customs warehouse.

Using the appropriate Community codes, enter the mode of transport upon departure..

3. In Title II, point C, the text concerning box 26 is replaced by the following:

26.Mode of transport inland

Until 31 December 1995, box for optional use for the Member States. After this date, this box shall become compulsory for the Member States.

This box must not be completed where the import formalities are carried out at the point of entry into the Community.

Box for optional use by Member States in respect of entry of goods for the customs warehousing procedure.

Using the appropriate Community codes, enter the mode of transport upon arrival..

ANNEX 2

ANNEX MODEL APPLICATION FOR INWARD PROCESSING AUTHORIZATION

67/B

Notes concerning the application

1. *Name or business name and address:* where the application is submitted on the applicant firm's headed notepaper, Section 1 (a) need not be completed provided this information is shown on the letterhead. Section 1 (b) must be completed where the applicant and the operator are not the same person.

2. *System applied for:* indicate with a cross whichever is applicable, taking into account Article 551.

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2A. *Type of authorization applied for:* place a cross in the appropriate box or boxes.

Where the application is for the renewal or amendment of an existing authorization the holder needs to give the reference particulars of that authorization plus particulars of any changes to be made.

3. *Goods to be processed and grounds for application:*

- (a) trade and/or technical description: the description should be sufficiently clear and detailed to enable a decision to be taken on the application, and in particular to decide in the light of information supplied whether the economic conditions can be considered fulfilled;
- (b) indication of combined nomenclature classification: as this information is purely for indicative purposes, only the four-digit code need be given, unless the eight-digit classification is needed to enable an authorization to be issued and allow the processing operations to be properly administered. The eight-digit code must be given where the equivalent compensation system is to be used;
- (c) estimated quantity: this information need not be entered where the code used to refer to the economic conditions is one of the following: 6201, 6301, 6302, 6303, 7004, 7005, 7006 in so far it is not intended to use the equivalent compensation system;
- (d) estimated value: this information need not be given where the quantity is not required (see (c)). Where a value is stated it should be the customs value of the goods estimated on the basis of known particulars and documents which have been presented;
- (e) and (f) commercial quality and technical characteristics: this information must be given where it is planned to use the equivalent compensation system, with or without prior exportation (see Section 6).

This information is not obligatory if it concerns goods indicated in Annex 78;

- (g) origin: indicate the country of origin;
- (h) economic grounds: using the codes listed in the Annex to the application, indicate why the essential interests of Community producers are not affected.

4. *Compensating products and planned export operation:*

- (a) trade or technical description: complete as 3 (a) for each compensating product obtained;
- (b) indication of combined nomenclature classification: complete as 3 (b) for each compensating product obtained;
- (c) main compensating product: state which of the compensating products is/are the main one(s);
- (d) planned export operation: indicate and justify export opportunities for the compensating products.

5. *Special mode applied for:* place a cross in the appropriate box(es) and give the requisite particulars for each mode.

Where it is planned to use the equivalent compensation system, state the eight-digit CN code, commercial quality and technical characteristics of the equivalent goods to enable the customs

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authority to make the necessary comparison between import goods and equivalent goods and ascertain other particulars which may be needed if Article 570 (1) is applied.

Where it is planned to use the triangular traffic system or the prior exportation system if the goods are to be entered by a person other than the holder of the authorization, give:

- (1) The name or business name;
- (2) Address of the person authorized to enter the goods for the procedure.
6. *Rate of yield:* indicate the expected rate of yield or suggest how such rate should be established.
7. *Nature of processing operation:* describe the operations to be carried out on the import goods in order to produce the compensating products.
8. *Place where the processing operation is to be carried out:* give the address of the place where the processing operation will be carried out.
9. *Estimated time needed for:*
 - (a) carrying out the processing operations and disposing of the compensating products (period for re-exportation): indicate the average time likely to be needed to process a given batch (expressed e.g. by unit or quantity) of the goods, and indicate the time likely to elapse between completion of the processing operations and export of the compensating products;
 - (b) procurement and transport to the Community of non-Community goods: to be filled in only if it is planned to use the prior exportation system. Indicate the time required for procurement of the import goods and their transport to the Community.
10. *Suggested method of identification:* indicate the most suitable methods of identifying the import goods incorporated in the compensating products (see Article 551 (4)).
11. *Suggested customs offices:* state which of the possible customs offices would be suitable as:
 - (a) supervising customs office: supervision of procedure;
 - (b) customs office of entry for the procedure: acceptance of declarations entering goods for the procedure;
 - (c) customs office of discharge: acceptance of declarations assigning goods to a permitted customs-approved treatment or use.
12. *Special control arrangements:* describe the proposed transfer arrangements for control of the procedure (e.g. use of the commercial records).
13. *Special transfer arrangements:* describe the proposed transfer arrangements, referring where appropriate to the relevant Articles of the Regulation.
14. *Simplified procedures:* state any proposed simplified procedures, referring to the relevant Articles of the Regulation.
15. *Intended duration of authorization:* indicate the period during which it is planned to import goods for processing.
16. *Reference to authorizations issued:*

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- (a) in the three preceding years in the case of goods identical to those covered by this authorization: give particulars of any known authorizations. Where none is known, state “none”;
- (b) in respect of the goods to undergo processing: state whether the goods are compensating products obtained under one or more earlier authorizations and if so, give reference particulars of the authorization(s) in question (successive authorizations: Article 557).

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ANNEX 3

'(vi) processing of durum wheat of CN code 1001 10 90 to produce pasta of CN codes 1902 11 00 and 1902 19	<input type="checkbox"/> no	<input type="checkbox"/> yes	6203
(b) the goods are not produced in the Community	<input type="checkbox"/> no	<input type="checkbox"/> yes	6101
(c) the goods are not produced in the Community in sufficient quantity (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	6102
(d) Community producers cannot make the goods available to the applicant within a suitable time (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	6103
(e) goods of the same kind are produced in the Community but cannot be used because :			
(i) their price makes the proposed commercial operation un-economic (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	6104
(ii) they do not have the quality or characteristics needed to produce the required compensating products (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	6105
(iii) they do not conform to the stated requirements of the non-Community purchaser of the compensating products (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	6106
(iv) the compensating products must be obtained from the import goods to comply with industrial and commercial property requirements	<input type="checkbox"/> no	<input type="checkbox"/> yes	6107
(f) within the period specified, the applicant :			
(i) gets 80 % of his total supplies for the stated period in the form of Community-produced goods comparable to the import goods, procured in the customs territory Community (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	7001
(ii) is seeking to guard against real supply problems where Community-produced goods account for less than 80 % of supplies (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	7002
(iii) has attempted to procure goods for processing in the Community but not found a Community producer (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	7003
(iv) is building civil aircraft for delivery to airlines companies	<input type="checkbox"/> no	<input type="checkbox"/> yes	7004
(v) is carrying out repair, modification or conversion of civil aircraft	<input type="checkbox"/> no	<input type="checkbox"/> yes	7005
(vi) is building satellites or parts of satellites	<input type="checkbox"/> no	<input type="checkbox"/> yes	7006
(g) further authorizations	<input type="checkbox"/> no	<input type="checkbox"/> yes	6303
(h) other grounds (*)	<input type="checkbox"/> no	<input type="checkbox"/> yes	8000
5. Comments'			

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ANNEX 4

ANNEX 68/B

MODEL INWARD PROCESSING AUTHORIZATION

Reference to application

NB: The particulars should be supplied in the order indicated. The authorization must contain particulars of the application. Where information is supplied by reference to the application, the application shall constitute an integral part of the authorization. The same principle applies to any annexes, which shall also constitute an integral part of the authorization.

1. Name or business name and address :

(a) of the holder of the authorization :

(b) of the operator ⁽¹⁾ :

2. System authorized ⁽²⁾ :

suspension system

drawback system

3. Goods to be processed ⁽³⁾ :

(a) trade and/or technical description :

(b) indication or combined nomenclature classification :

(c) estimated quantity :

(d) estimated value :

(e) commercial quality ⁽⁴⁾ :

(f) technical characteristics ⁽⁴⁾ :

4. Compensating products ⁽³⁾ :

(a) Trade and/or technical description :

(b) Indication of combined nomenclature classification :

(c) Main compensating products :

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5. **Special mode (*) :**

Equivalent compensation :

Equivalent goods :

(1) trade and/or technical description :

.....

(2) indication of combined nomenclature classification :

.....

(3) commercial quality :

.....

(4) technical characteristics :

.....

prior exportation (without triangular traffic)

importer authorized to enter goods for the procedure :

.....

triangular traffic

importer authorized to enter goods for the procedure :

.....

.....

6. **Rate of yield or method by which it is to be established (?) :**.....

.....

.....

7. **Nature of processing :**

.....

.....

8. **Place where processing operation is to be carried out :**.....

.....

9.(a) **Time limit for re-exportation (6) :**.....

.....

9.(b) **Time allowed for entering non-Community goods for the procedure (7) :**

.....

10. **Approved method of identification :**.....

.....

11. **Customs offices :**

(a) supervising customs office :

(b) customs office of entry for the procedure :

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- 12. **Special control arrangements ⁽⁹⁾** :
-
-
-
-
-
- 13. **Special transfer arrangements ⁽⁹⁾** :
-
-
-
-
-
- 14. **Simplified procedures ⁽¹⁰⁾** :
-
-
- 15. **Period of validity ⁽¹¹⁾** :
-
- 16. **Date of review of economic conditions ⁽¹²⁾** :
-
-

Date :

Signature :

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Footnotes to the authorization

- (¹) To be completed where the holder of the authorization and the operator are not the same.
- (²) Place a cross in the appropriate box.
- (³) Particulars to be supplied as necessary to enable customs offices to check on use of the authorization, with particular reference to approved or expected rates of yield and having regard in respect of quantity and value to the economic conditions cited. Quantity and value may be stated by reference to imports over a given period. Where reference is made to compensating products, distinguish between main and secondary compensating products.
The information concerning commercial quality and technical characteristics are not obligatory if it concerns goods indicated in Annex 78.
- (⁴) Place a cross in the appropriate box(es) and give the requisite particulars.
The information concerning commercial quality and technical characteristics are not obligatory if it concerns goods indicated in Annex 78.
- (⁵) Indicate the rate of yield or the means by which the supervising customs office is to establish such rate. Where the yield is that shown in the stock records of the holder of the authorization, enter "inward processing records".
- (⁶) This refers to the time required to carry out the inward processing operations in respect of a given quantity of import goods and dispose of the compensating products.
- (⁷) To be completed if the prior exportation system is to be used.
- (⁸) Describe the special arrangements approved for supervision of the procedure, e.g. administrative cooperation, use of information sheets or other documents, routing of copies, etc.
- (⁹) Describe the transfer arrangements approved, referring where appropriate to the relevant Articles of the Regulation.
- (¹⁰) State any simplified procedures used, referring to the relevant Articles of the Regulation.
- (¹¹) Where the conditions justify the granting of an authorization for a period exceeding two years, the duration (or the words "unlimited duration"), to be entered in section 15, should be accompanied by the review clause provided for in section 16.
- (¹²) The review of the economic conditions must take place within two years of the date of issue of the authorization.

ANNEX 5

'ANNEX 75

Goods whose total value for the purpose of Article 552 (1) (a) (v) must not exceed ECU 150 000

Chapter or code of the combined nomenclature	Description of goods/products
Chapters 1 to 24	— Live animals; animal products
	— Vegetable products

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	—	Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes
	—	Prepared foodstuffs; beverages, spirits and vinegar; tobacco
Code 2814	—	Ammoniac, anhydrous or in aqueous solution
Code 2836 20 00	—	Disodium carbonate
Chapter 31	—	Fertilizers
Code 3817 10	—	Mixed alkylbenzenes
Chapters 50 to 63	—	Textiles and textile articles
Chapter 72	—	Articles of iron or steel
Code 8108 90	—	Titanium products’.

ANNEX 6

ANNEX

75A

PROVISIONS REGARDING INFORMATION SHEET INF 9

1. The form for the INF 9 information sheet shall be printed on white paper without mechanical pulp, dressed for writing purposes and weighing between 40 and 65 g/m².
2. The form shall measure 210 × 297 mm.
3. Member States shall be responsible for having the form printed. Each form shall bear an individual serial number.
4. The form shall be printed in an official language of the European Communities designated by the customs authorities of the Member State issuing the sheet. Boxes 1 to 8 shall be filled in an official language of the European Communities designated by the customs authority of the Member State issuing the sheet. The customs authorities of the Member State which is to supply the information or make use of it may request that the information contained in the form presented to them be translated into the official language, or one of the official languages, of that Member State.

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ANNEX 7

Annex 77 is hereby amended as follows:

— Order numbers 21 to 26 shall be replaced by the following:

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg)
CN code	Description		Code	Description	
(1)		(2)	(3)	(4)	(5)
‘1001 10 90	Durum wheat	21	1902 19 00	(a) Pasta, containing no eggs and no common wheat flour or meal, with an ash content in the dry matter not exceeding 0,95 % by weight	62,50
			1101 00 00	(b) Flour	13,70
			ex 2302 30 10	(c) Bran	18,70
		22	1902 19 00	(a) Pasta, containing no eggs and no common	66,67

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			wheat flour or meal, with an ash content in the dry matter of more than 0,95 % but not exceeding 1,10 % by weight
	1101 00 00	(b)	Flour 8,00
	ex 2302 30 10	(c)	Bran 20,00
23	1902 19 00	(a)	Pasta, containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of more than 1,10

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			% but not exceeding 1,30 % by weight	
		1101 00 00	(b) Flour	3,92
		ex 2302 30 10	(c) Bran	19,64
24		1902 19 00	(a) Pasta, containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of more than 1,30 % by weight	79,36
		ex 2302 30 10	(b) Bran	15,00
25		1902 11 00	(a) Pasta, ⁽⁵⁾ containing eggs but no common wheat flour or	

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				meal, with an ash content in the dry matter not exceeding 0,95 % by weight (⁵)
		1101 00 00	(b)	Flour 13,70
		ex 2302 30 10	(c)	Bran 18,70
25.1	1902 11 00	(a)	Pasta, ⁽⁵⁾ containing eggs but no common wheat flour or meal, with an ash content in the dry matter of more than 0,95 % but not exceeding 1,10 % by	

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			weight (⁵)
	1101 00 00	(b)	Flour 8,00
	ex 2302 30 10	(c)	Bran 20,00
25.2	1902 11 00	(a)	Pasta, ⁽⁵⁾ containing eggs but no common wheat flour or meal, with an ash content in the dry matter of more than 1,10 % but not exceeding 1,30 % by weight (⁵)
	1101 00 00	(b)	Flour 3,92
	ex 2302 30 10	(c)	Bran 19,64
26	1902 11 00	(a)	Pasta, ⁽⁵⁾ containing eggs but no common wheat

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				flour or meal, with an ash content in the dry matter of 1,30 % or more by weight 1,30 (⁵)
			ex 2302 30 10	(b) Bran 15,00'

Footnote (⁵) is replaced by the following:

(⁵) The standard rate of yield to be applied is based on the number of eggs used per kg of pasta produced, using the following formula:

— Numerical order 25: $T = \frac{100}{160 - (X \times 1,6)}$

× 100

— Numerical order 25.1: $T = \frac{100}{150 - (X \times 1,6)}$

× 100

— Numerical order 25.2: $T = \frac{100}{140 - (X \times 1,6)}$

× 100

— Numerical order 26: $T = \frac{100}{126 - (X \times 1,6)}$

× 100.

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- (1) OJ No L 302, 19. 10. 1992, p. 1.
- (2) OJ No L 253, 11. 10. 1993, p. 1.
- (3) OJ No L 162, 30. 6. 1994, p. 1.
- (4) OJ No L 76, 23. 3. 1992, p. 1.'

Changes to legislation:

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Changes and effects yet to be applied to :

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