

Commission Regulation (EC) No 1676/96 of 30 July 1996 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. the following Article 156a is inserted:

Article 156a

1. The customs authorities may, at the request of the person concerned, authorize:
 - by derogation from Article 32 (2) of the Code, certain elements which are to be added to the price actually paid or payable, although not quantifiable at the time of incurrence of the customs debt,
 - by derogation from Article 33 of the Code, certain charges which are not to be included in the customs value, in cases where the amounts relating to such elements are not shown separately at the time of incurrence of the customs debt,

to be determined on the basis of appropriate and specific criteria.

In such cases, the declared customs value is not to be considered as provisional within the meaning of the second indent of Article 254.

2. The authorization shall be granted under the following conditions:
 - a the carrying out of the procedures provided for by Article 259 would, in the circumstances, represent disproportionate administrative costs;
 - b recourse to an application of Articles 30 and 31 of the Code appears to be inappropriate in the particular circumstances;
 - c there are valid reasons for considering that the amount of import duties to be charged in the period covered by the authorization will not be lower than that which would be levied in the absence of an authorization;
 - d competitive conditions amongst operators are not distorted.;
2. Article 294 (2) is replaced by the following:
 2. In the case of goods listed in Annex 40, the period referred to in paragraph 1 shall be five years.;
3. Article 504 (4) is replaced by the following:
4. A location cannot be approved as more than one customs warehouse at the same time.;
4. In point (a) of the first paragraph of Article 552, the following point (vii) is added:
 - (vii) further processing operations referred to in Article 557, other than those listed in points (i) to (vi) (code 6303).;
5. the second sentence of Article 557 is deleted;
6. the following point (f) is added to Article 577 (2):

Changes to legislation: Commission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 04 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (f) assignment of a permitted customs-approved treatment or use to secondary compensating products whose destruction under customs supervision is prohibited on environmental grounds.

For these purposes, it shall be necessary to prove that discharge of the procedure in accordance with the normal rules is either impossible or uneconomic.;

7. Article 589 is amended as follows:

- (a) in paragraph 2, the first indent is replaced by the following text:
 — where a customs debt is incurred in order to allow the application of preferential tariff treatment under an agreement between the Community and a third country on imports into that country,;

- (b) in paragraph 4, point (b) is amended as follows:
 — the first indent is replaced by the following:

Interest shall be applied per month for the period running from the first day of the month following the month in which the import goods in respect of which the procedure is discharged were first entered for the procedure to the last day of the month in which the customs debt is incurred. Where release for free circulation is requested under Article 128 (4) of the Code the period to be taken into account shall be that running from the first day of the month following the month in which the relevant duties were repaid or remitted to the last day of the month in which the customs debt was incurred.;

- the fifth indent is replaced by the following:

The simplification mentioned above, which shall be accorded by the customs authorities only on condition that the stock turnover period can be verified, may also be based, where applicable, on the length of time for which the compensating products in question are warehoused.;

8. Article 624 is replaced by the following:

Article 624

The procedures laid down for release for free circulation under the drawback system shall apply to import goods irrespective of whether or not the equivalent compensation system is used.;

9. the following point (d) is added to Article 648 (1):

- (d) particulars of cases in which point (f) of Article 577 is applied, describing the special circumstances preventing normal discharge and the conditions imposed on the products concerned.;

10. Annex 25 is amended in accordance with Annex I hereto;

11. Annex 37 is amended in accordance with Annex II hereto;

12. Annex 38 is amended in accordance with Annex III hereto;

13. Annex 77 is replaced by Annex IV hereto;

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14. Annex 78 is amended in accordance with Annex V hereto;
15. Annex 79 is replaced by Annex VI hereto;
16. Annex 87 is amended in accordance with Annex VII hereto.

Article 2

This Regulation shall enter into force on the seventh day following 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, 30 July 1996.

For the Commission

Mario MONTI

Member of the Commission

Changes to legislation:

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Changes and effects yet to be applied to :

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