

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

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

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<sup>(1)</sup>, as amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 249 thereof,

Whereas Article 19 of Regulation (EEC) No 2913/92 (hereinafter referred to as ‘the Code’) provides for the adoption of provisions dealing with the simplified application of customs legislation; whereas in this context it is appropriate to provide, in the field of customs valuation, for the simplified determination of certain elements whose inclusion or non-inclusion in the customs value is governed by Articles 32 and 33 of the Code;

Whereas a correction is required to Article 294 of Commission Regulation (EEC) No 2454/93<sup>(2)</sup>, as last amended by Regulation (EC) No 482/96<sup>(3)</sup>;

Whereas for reason of customs control, the designated area of a customs warehouse should always be clearly separated;

Whereas, in the framework of the inward processing procedure, in order to ensure that the legitimate interests of Community industry are not adversely affected by use of economic conditions code 6303, it is necessary to lay down more detailed provisions for the use of that code;

Whereas it is desirable to lay down special provisions to apply in certain circumstances to the discharge of the inward processing procedure in respect of certain secondary compensating products;

Whereas the provisions governing application of compensatory interest under the inward processing procedure should be supplemented;

Whereas the provisions governing entry for the inward processing procedure using the drawback system should be made clearer;

Whereas it is necessary to amend in part Annex 25 on air transport costs to be included in the value of goods for customs purposes following the creation of a Customs Union with Turkey;

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**Changes to legislation:** *Comission Regulation (EC) No 1676/96, Introductory Text is up to date with all changes known to be in force on or before 22 November 2023. 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)*

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Whereas Decisions 1/95 of 26 October 1995 of the EC-EFTA Joint Committee ‘Common Transit/Single Administrative Document’ invited the Czech Republic, Hungary, Poland and Slovakia to accede to the Convention of 20 May 1987 on a common transit procedure<sup>(4)</sup> and the Convention on the simplification of formalities in trade in goods<sup>(5)</sup>; whereas the accession of these countries has to have been completed by 1 July 1996;

Whereas the explanatory notes to the single administrative document must be amended to take account of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries<sup>(6)</sup>;

Whereas it is desirable to adapt the legislation on inward processing to take into account changes in tariff classification of goods;

Whereas the wording of Annex 78 should be aligned on the terminology used in the Code;

Whereas, for economic reasons connected to an erroneous transposition of the CN code, it appears appropriate to amend 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:

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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 70, 20. 3. 1996, p. 4.
- (4) OJ No L 226, 13. 8. 1987, p. 2.
- (5) OJ No L 134, 22. 5. 1987, p. 2.
- (6) OJ No L 118, 25. 5. 1995, p. 10.

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