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(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 993/2001

of 4 May 2001

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)

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⁾, as last amended by European Parliament and Council Regulation (EC) No 2700/2000 ⁽²⁾, and in particular Article 247 thereof,

Whereas:

- (1) Legal provisions serving to develop, complete and where appropriate to update the existing legal framework for the computerised transit system, to ensure the homogenous and reliable operation of the full computerised transit procedure, should be introduced into Commission Regulation (EEC) No 2454/93 ⁽³⁾, as last amended by Regulation (EC) No 2787/2000 ⁽⁴⁾.
- (2) The exchange of information between the customs authorities at offices of departure and offices of transit using information technology and computer networks will follow a more effective control on the transit operations, while at the same time relieving carriers from the formality of presenting the transit advice note to each office of transit.
- (3) For the monitoring of the use of the comprehensive guarantee and guarantee waiver it is necessary to establish a presumed amount of duties and other charges involved in each transit operation in the cases where the data needed for this calculation is not available. However the customs authorities should be empowered to assess a different figure on the basis of other information that may be known to them.

- (4) For guarantees monitored by the computerised transit system it should be possible to dispense with the presentation of paper guarantee documents to the office of departure.
- (5) For the computerised control of the individual guarantee by means of vouchers it is appropriate oblige the guarantor to provide the office of guarantee with any required information on vouchers issued.
- (6) To maximise the benefits attainable from the computerised transit system by the customs authorities and economic operators it is appropriate to extend also to the authorised consignee the obligation to exchange information with the office of destination using a data-processing technique.
- (7) The computerised environment will allow a considerable shortening of the current time-limits for launching the enquiry procedure.
- (8) Access to the electronic transit data will be facilitated by printing the Movement Reference Number (MRN) as a standard bar code on the Transit Accompanying Document, making the procedure quicker and more efficient.
- (9) Title III of Part II of Regulation (EEC) No 2454/93, concerning customs warehousing, inward processing, processing under customs control, temporary importation and outward processing, should be simplified and rationalised. Chapter I of Title V, which covers free zones and free warehouses, should be replaced.
- (10) Regulation (EEC) No 2913/92 (hereinafter: 'the Code'), as amended by Regulation (EC) No 2700/2000, provides the basis for making the conditions for access to certain procedures more flexible, by replacing the positive list by an examination of the economic conditions in the case of processing under customs control, by concentrating the examination of economic conditions prior to issuing inward processing authorisations on

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 311, 12.12.2000, p. 17.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 330, 27.12.2000, p. 1.

sensitive goods and, in outward processing, increasing the application of the taxation method based on the cost of the process.

- (11) The interaction between the inward processing arrangements and the export refund system in the agricultural products and goods sector requires more detailed rules following the reduction in export subsidies agreed within the World Trade Organisation.
- (12) The whole body of rules on the customs procedures with economic impact should be rationalised taking into account the fact that in each of the five customs procedures with economic impact a number of identical provisions apply. In order to avoid repetition in the rules, provisions common to two or more procedures should be contained in a single chapter. This part concerns in particular authorisations — including those involving several administrations — and simplified authorisation arrangements, stock records, rates of yield, compensatory interest, methods of discharge, transfers and administrative cooperation as well as a harmonised structure for the application and authorisation forms. In order to introduce more flexibility into procedural rules, the possibility of granting a retroactive authorisation for a period of one year under certain conditions should be provided for.
- (13) The Code, as amended by Regulation (EC) No 2700/2000, also provides the basis for allowing the Member States to designate free zones in which customs checks and formalities shall be carried out and the provisions concerning customs debt applied in accordance with the requirements of the customs warehousing procedure. Free zones should therefore be distinguished according to the type of control to which they are submitted.
- (14) The transparency of all the rules should be improved by a more rigorous structure and greater concision in the provisions and by avoiding as far as possible overlapping of customs and agricultural rules.
- (15) The number of annexes should be significantly reduced. Some should be incorporated in the text itself (Nos 69a, 74, 95); others should be combined (67 and 68; 70, 75a, 81, 82, 84, 98 and 106; 71, 72 and 83; 85, 86, 88, 89 and 107); finally, another group should be deleted, the content of these annexes having rather an explanatory, illustrative or exemplary nature. Two new annexes should be created (70 and 73).
- (16) The international trade in worn and packed clothing is experiencing a rapid growth. In order to facilitate such trade, it is opportune to specify the origin rule applicable for worn clothing and other worn articles which have been collected and packed. The rule adopted

by the WTO Committee on Rules of Origin in the context of the international harmonization of non-preferential rules of origin (WTO Agreement on Rules of Origin) bases the determination of the origin of worn clothing and other worn articles on the concept of last substantial transformation.

- (17) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (18) The measures provided for by 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 220(1) is amended as follows:
 - (a) in point (b), the words 'the second subparagraph of Article 556(1)' are replaced by 'Article 508(1)';
 - (b) in points (c) and (d), after 'the written authorisation for the customs procedure in question', the words 'or a copy of the application for authorisation where Article 508(1) applies.' are added;
 - (c) in point (e), the words 'the second subparagraph of Article 751(1)' are replaced by 'Article 508(1)'.
2. Article 229(1) is amended as follows:
 - (a) in the introductory phrase, 'Article 696' is replaced by 'Article 497(3), second subparagraph'.
 - (b) in point (a), the first and second indents are replaced by the following:
 - animals for transhumance or grazing or for the performance of work or transport and other goods satisfying the conditions laid down in Article 567(b), second subparagraph, point (a),
 - packings referred to in Article 571(a), bearing the permanent, indelible markings of a person established outside the customs territory of the Community,;
 - (c) in point (a), in the fourth indent, the words 'Article 671(2)(c)' are replaced by 'Article 569'.

3. Article 232(1) is replaced by the following:

'1. The following, where not declared to customs in writing or orally, shall be considered to have been declared for temporary importation by the act referred to in Article 233, subject to Article 579:

- (a) personal effects and goods for sports purposes imported by travellers in accordance with Article 563;
- (b) the means of transport referred to in Articles 556 to 561;
- (c) welfare materials for seafarers used on a vessel engaged in international maritime traffic pursuant to Article 564(a).'

4. The following point 1c is inserted in Article 251:

'1c. Where a retroactive authorisation is granted in accordance with:

- Article 294 for release for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of the end-use of the goods, or
- Article 508 for a customs procedure with economic impact.'

5. In Articles 268(3) and 269(3), the words 'Articles 529 to 534' are replaced by 'Article 524'.

6. In Article 270(1), third subparagraph, the words 'Articles 497 to 502' are replaced by 'Articles 497, 498 and 499'.

7. In Article 272(2), the words 'Articles 529 to 534' are replaced by 'Article 524'.

8. In Article 275(1), the words 'the second subparagraph of Article 556(1)' are replaced by 'Article 508(1)'.

9. In Part 1 Title IX Chapter 3, the following subsection is inserted after Article 277:

'Subsection 4

Common provisions

Article 277a

Where two or more authorisations concerning customs procedures with economic impact are granted to the same

person, and one procedure is discharged by the entry for another procedure using the local clearance procedure, a supplementary declaration need not be required.'

10. Article 278(3)(d) is replaced by the following:

'(d) no simplified procedure shall apply for Community agricultural goods referred to in Article 524 entered for the customs warehousing procedure.'

11. In Article 313(2), points (b) and (c) are replaced by the following:

'(b) goods in temporary storage or in a free zone of control type I within the meaning of Article 799 or in a free warehouse;

(c) goods placed under a suspensive procedure or in a free zone of control type II within the meaning of Article 799.'

12. Article 313a(1) is replaced by the following:

'1. A regular shipping service means a regular service which carries goods in vessels that ply only between ports situated in the customs territory of the Community and may not come from, go to or call at any points outside this territory or in a free zone of control type I in the meaning of Article 799 of a port in this territory.'

13. Article 313b is amended as follows:

(a) The first indent of paragraph 3(d) is replaced by the following:

'— on the routes for which authorisation is requested, no calls will be made at any port in a third country or at any free zone of control type I in the meaning of Article 799 in a port in the customs territory of the Community, and that no transshipments will be made on the high seas, and that;'

(b) Paragraph 7 is replaced by the following:

'7. When a vessel of the type referred to in Article 313a(1) is forced by circumstances beyond its control to tranship at sea or temporarily put into a third-country port or a free zone of control type I in the meaning of Article 799 of a port in the customs territory of the Community, the shipping company shall immediately inform the customs authorities of the subsequent ports of call along the vessel's scheduled route.'

14. In Article 322(2), the words 'within the meaning of Article 670' are deleted.

15. In Article 346(1), the following third subparagraph is added:

'However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, the original of the guarantee instrument shall be retained at the office of departure.'

16. In Article 347, a paragraph 3a is inserted:

'3a. Where the office of guarantee exchanges guarantee data with the offices of departure using information technology and computer networks, the guarantor shall furnish this office with any required details about the individual guarantee vouchers that he has issued according to the modalities decided by the customs authorities.'

17. Article 359(2) is replaced by the following:

'2. The carrier shall present a transit advice note made out on a form corresponding to the specimen in Annex 46 to each office of transit, where the note shall be kept. However, when the transit data is exchanged between the office of departure and the office of transit using information technology and computer networks the transit advice note shall not be presented.'

18. In Article 365, a paragraph 1a is inserted:

'1a. Where the provisions of Section 2 subsection 7 apply and the customs authorities of the Member States of departure have not received the "Arrival Advice" message by the time limit within which the goods must be presented at the office of destination those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.'

19. In Article 366(1), the following third subparagraph is added:

'Where the provisions of Section 2 subsection 7 apply the customs authorities shall also initiate the enquiry procedure forthwith each time they have not received the "Arrival Advice" message by the time limit within which the goods must be presented at the office of destination or the "Control Results" message within six days after having received the "Arrival Advice" message.'

20. The following Article 368a is inserted:

'Article 368a

Where the office of guarantee and the office of departure are located in different Member States the messages to be used for the exchange of guarantee data shall conform to the structure and particulars defined by the customs authorities in agreement with each other.'

21. Article 369 is replaced by the following:

'On release of the goods, the office of departure shall transmit details of the community transit operation to the declared office of destination using the "Anticipated Arrival Record" message and to each declared office of transit using the "Anticipated Transit Record" message. These messages shall be based on data derived from the transit declaration, where the case occurs amended, and completed as appropriate. These messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.'

22. The following Article 369a is inserted:

'Article 369a

The office of transit shall record the passage against the "Anticipated Transit Record" message received from the office of departure. Any inspection of the goods shall be carried out using the "Anticipated Transit Record" message as a basis for such inspection. The passage shall be notified to the office of departure using the "Notification Crossing Frontier" message. This message shall conform to the structure and particulars defined by the customs authorities in agreement with each other.'

23. In Article 379(1), the following second subparagraph is added:

'For the application of the first subparagraph a calculation is made of the amount of the customs debt which may be incurred for each transit operation. When the necessary data is not available the amount is presumed to be EUR 7 000 unless other information known to the customs authorities leads to a different figure.'

24. In Article 383(2), the following second subparagraph is added:

'However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, no certificate is presented to the office of departure.'

25. Article 408(1)(b) is replaced by the following:

'(b) without delay, send to the office of destination Copies No 4 and No 5 of the transit declaration which accompanied the goods, indicating, except where communicated using a data processing technique, the date of arrival and the condition of any seals affixed.'

26. The following Article 408a is inserted:

'Article 408a

1. Where the office of destination applies the provisions of Section 2 Subsection 7, persons may be granted the

status of authorised consignee if, as well as complying with the conditions set out in Article 373, they use a data processing technique to communicate with the customs authorities.

2. The authorised consignee shall inform the office of destination of the arrival of the goods before the unloading.

3. The authorisation shall indicate, in particular, how and by when the authorised consignee receives the "Anticipate Arrival Record" data from the office of destination for the purpose of applying, *mutatis mutandis*, Article 371.'

27. In Article 427(2), the words 'within the meaning of Article 670(g)' are deleted.

28. Title III (Articles 496 to 787) of Part II is replaced by the following:

'TITLE III

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER 1

Basic provisions common to more than one of the arrangements

Section 1

Definitions

Article 496

For the purposes of this Title:

- (a) "arrangements" means a customs procedure with economic impact;
- (b) "authorisation" means permission by the customs authorities to use arrangements;
- (c) "single authorisation" means an authorisation involving different customs administrations covering entry for and/or discharge of the arrangements, storage, successive processing operations or uses;
- (d) "holder" means the holder of an authorisation;
- (e) "supervising office" means the customs office indicated in the authorisation as empowered to supervise the arrangements;
- (f) "office of entry" means the customs office or offices indicated in the authorisation as empowered to accept declarations entering goods for the arrangements;
- (g) "office of discharge" means the customs office or offices indicated in the authorisation as empowered to accept declarations assigning goods, following entry for the arrangements, to a new permitted customs-

approved treatment or use, or, in the case of outward processing, the declaration for free circulation;

- (h) "triangular traffic" means the traffic where the office of discharge is not the same as the office of entry;
- (i) "accounts" means the holder's commercial, tax or other accounting material, or such data held on their behalf;
- (j) "records" means the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control the arrangements, in particular as regards the flow and changing status of the goods; in the customs warehousing arrangements records are called stock records;
- (k) "main compensating products" means compensating products for the production of which the arrangements were authorised;
- (l) "secondary compensating products" means compensating products which are a necessary by-product of the processing operation other than the main compensating products specified in the authorisation;
- (m) "period for discharge" means the time by which the goods or products must have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system), or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

Section 2

Application for authorisation

Article 497

1. Application for authorisation shall be made in writing using the model set out in Annex 67.
2. The customs authorities may permit renewal or modification of an authorisation to be applied for by simple written request.
3. In the following cases, the application for authorisation may be made by means of a customs declaration in writing or by means of a data processing technique using the normal procedure:
 - (a) for inward processing, where in accordance with Article 539 the economic conditions are deemed to be fulfilled, with the exception of applications involving equivalent goods;
 - (b) for processing under customs control, where in accordance with Article 552(1), first subparagraph, the economic conditions are deemed to be fulfilled;

- (c) for temporary importation, including use of an ATA or CPD carnet;
- (d) for outward processing, where the processing operations concern repairs, including the standard exchange system without prior importation, and, after outward processing, in the following cases:
 - (i) for release for free circulation after outward processing using the standard exchange system with prior importation;
 - (ii) for release for free circulation after outward processing using the standard exchange system without prior importation, where the existing authorisation does not cover such a system and the customs authorities permit its modification;
 - (iii) for release for free circulation after outward processing if the processing operation concerns goods of a non-commercial nature.

The application for authorisation may be made by means of an oral customs declaration for temporary importation in accordance with Article 229, subject to the presentation of a document made out in accordance with Article 499, third subparagraph.

The application for authorisation may be made by means of a customs declaration for temporary importation by any other act in accordance with Article 232(1).

4. Applications for a single authorisation, except for temporary importation, shall be made in accordance with paragraph 1.

5. Customs authorities may require applications for temporary importation with total relief from the import duties in accordance with Article 578 to be made in accordance with paragraph 1.

Article 498

The application for an authorisation under Article 497 shall be submitted:

- (a) for customs warehousing: to the customs authorities designated for the place to be approved as a customs warehouse or where the applicant's main accounts are held;
- (b) for inward processing and processing under customs control: to the customs authorities designated for the place where the processing operation is to be carried out;
- (c) for temporary importation: to the customs authorities designated for the place where the goods are to be used, without prejudice to Article 580(1) second subparagraph;

- (d) for outward processing: to the customs authorities designated for the place where the goods to be declared for temporary exportation are located.

Article 499

Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 220, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or can be entered on the form used for the written declaration:

- (a) name and address of the applicant, the declarant and the operator;
- (b) nature of the processing or use of the goods;
- (c) technical description of the goods and compensating or processed products and means of identifying them;
- (d) codes of economic conditions in accordance with Annex 70;
- (e) estimated rate of yield or method by which that rate is to be determined;
- (f) estimated period for discharge;
- (g) proposed office of discharge;
- (h) place of processing or use;
- (i) proposed transfer formalities;
- (j) in the case of oral customs declaration, the value and quantity of the goods.

Where the document referred to in the second paragraph is presented with an oral customs declaration for temporary importation, it shall be made out in duplicate and one copy shall be endorsed by the customs authorities and given to the declarant.

Section 3

Single authorisation

Article 500

1. Where a single authorisation is applied for, the prior agreement of the authorities concerned shall be necessary, in accordance with the procedure set out in paragraphs 2 and 3.

2. In the case of temporary importation, the application shall be submitted to the customs authorities designated for the place of first use, without prejudice to Article 580(1), second subparagraph.

In other cases, it shall be submitted to the customs authorities designated for the place where the applicant's main accounts are held facilitating audit-based controls of the arrangements and where at least part of the storage, processing or temporary export operations to be covered by the authorisation are conducted.

3. These customs authorities designated in accordance with paragraph 2 shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within that period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

4. The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

They shall send a copy of the agreed authorisation to all customs authorities concerned.

Article 501

1. Where the criteria and conditions for the granting of a single authorisation are generally agreed upon between two or more customs administrations, the said administrations may also agree to replace prior agreement in accordance with Article 500(1) and information to be supplied in accordance with Article 500(2), second subparagraph, by simple notification.

2. Notification shall always be sufficient where:

- (a) a single authorisation is renewed, subject to modifications of a minor nature, annulled or revoked;
- (b) the application for a single authorisation concerns temporary importation and is not to be made using the model in Annex 67.

3. No notification shall be needed where:

- (a) the only element involving different customs administrations is triangular traffic under inward or outward processing, without use of recapitulative information sheets;
- (b) ATA or CPD carnets are used;
- (c) the authorisation for temporary importation is granted by accepting an oral declaration or a declaration by any other act.

Section 4

Economic conditions

Article 502

1. Except where the economic conditions are deemed to be fulfilled pursuant to Chapters 3, 4 or 6, the authorisation shall not be granted without examination of the economic conditions by the customs authorities.

2. For the inward processing arrangements (Chapter 3), the examination shall establish the economic unviability of using Community sources taking account in particular of the following criteria, the details of which are laid down in Part B of Annex 70:

- (a) unavailability of Community-produced goods sharing the same quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;
- (b) differences in price between Community-produced goods and those intended to be imported;
- (c) contractual obligations.

3. For the processing under customs control arrangements (Chapter 4), the examination shall establish whether the use of non-Community sources enables processing activities to be created or maintained in the Community.

4. For the outward processing arrangements (Chapter 6), the examination shall establish whether:

- (a) carrying out processing outside the Community is likely to cause serious disadvantages for Community processors; or
- (b) carrying out processing in the Community is economically unviable or is not feasible for technical reasons or due to contractual obligations.

Article 503

An examination of the economic conditions involving the Commission may take place:

- (a) if the customs authorities concerned wish to consult before or after issuing an authorisation;
- (b) if another customs administration objects to an authorisation issued;
- (c) on the initiative of the Commission.

Article 504

1. Where an examination in accordance with Article 503 is initiated, the case shall be sent to the Commission. It shall contain the results of the examination already undertaken.

2. The Commission shall send an acknowledgement of receipt or notify the customs authorities concerned when acting on its own initiative. It shall determine in consultation with them whether an examination of the economic conditions in the Committee is required.

3. Where the case is submitted to the Committee, the customs authorities shall inform the applicant, or holder, that such a procedure has been initiated and, if the handling of the application is not completed, that the time limits laid down in Article 506 have been suspended.

4. The Committee's conclusion shall be taken into account by the customs authorities concerned and by any other customs authorities dealing with similar authorisations or applications.

This conclusion may include its publication in the C series of the *Official Journal of the European Communities*.

Section 5

The decision on authorisation*Article 505*

The customs authorities competent to decide shall grant the authorisation as follows:

- (a) for an application under Article 497(1), using the model set out in Annex 67;
- (b) for an application under Article 497(3), by acceptance of the customs declaration;
- (c) for an application for renewal or modification, by any appropriate act.

Article 506

The applicant shall be informed of the decision to issue an authorisation, or the reasons why the application was rejected, within 30 days or 60 days in the case of the customs warehousing arrangements, of the date the application was lodged or the date any requested outstanding or additional information is received by the customs authorities.

These periods shall not apply in the case of a single authorisation unless it is issued under Article 501.

Article 507

1. Without prejudice to Article 508, an authorisation shall take effect on the date of issue or at any later date

given in the authorisation. In the case of a private warehouse, the customs authorities may exceptionally communicate their agreement to use the arrangements prior to the actual issuing of the authorisation.

2. No limit on the period of validity shall be fixed for authorisations for the customs warehousing arrangements.

3. For inward processing, processing under customs control and outward processing, the period of validity shall not exceed three years from the date the authorisation takes effect, except where there are duly justified good reasons.

4. By way of derogation from paragraph 3, for goods under inward processing covered by Annex 73, Part A, the period of validity shall not exceed six months.

In the case of milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/1999 (*), the period of validity shall not exceed three months.

Article 508

1. Except for the customs warehousing arrangements, the customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect at the earliest on the date on which the application was submitted.

2. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3. In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- (a) the application is not related to attempted deception or to obvious negligence;
- (b) the period of validity which would have been granted under Article 507 is not exceeded;
- (c) the applicant's accounts confirm that all the requirements of the arrangements can be deemed to be met and, where appropriate, the goods can be identified for the period involved, and such accounts allow the arrangements to be controlled; and
- (d) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

Section 6

Other provisions concerning the operation of the arrangements

Subsection 1

General provisions*Article 509*

1. Commercial policy measures provided for in Community acts shall be applicable on entry for the arrangements of non-Community goods only to the extent that they refer to the entry of goods into the customs territory of the Community.

2. Where compensating products other than those mentioned in Annex 75, obtained under the inward processing arrangements are released for free circulation, the commercial policy measures to be applied shall be those applicable to the release for free circulation of the import goods.

3. Where processed products, obtained under the arrangements for processing under customs control, are released for free circulation, the commercial policy measures applicable to those products shall be applied only where the import goods are subject to such measures.

4. Where Community acts provide for commercial policy measures on release for free circulation, such measures shall not apply to compensating products released for free circulation following outward processing:

- that have retained Community origin within the meaning of Articles 23 and 24 of the Code;
- involving repair, including the standard exchange system;
- following successive processing operations in accordance with Article 123 of the Code.

Article 510

Without prejudice to Article 161(5) of the Code, the supervising office may allow the customs declaration to be presented at a customs office other than those specified in the authorisation. The supervising office shall determine how it shall be informed.

Subsection 2

Transfers*Article 511*

The authorisation shall specify whether and under which conditions the movement of goods or products placed under suspensive arrangements between different places or to the premises of another holder may take place without discharge of the arrangements (transfer), subject, in cases

other than temporary importation, to the keeping of records.

Transfer shall not be possible where the place of departure or arrival of the goods is a type B warehouse.

Article 512

1. Transfer between different places designated in the same authorisation may be undertaken without any customs formalities.

2. Transfer from the office of entry to the holder's or operator's facilities or place of use may be carried out under cover of the declaration for entry for the arrangements.

3. Transfer to the office of exit with a view to re-exportation may take place under cover of the arrangements. In this case, the arrangements shall not be discharged until the goods or products declared for re-exportation have actually left the customs territory of the Community.

Article 513

Transfer from one holder to another can only take place where the latter enters the transferred goods or products for the arrangements under an authorisation to use the local clearance procedure. Notification to the customs authorities and entry in the records of the goods or products referred to in Article 266 shall take place upon their arrival at the premises of the second holder. A supplementary declaration need not be required.

In the case of temporary importation, the transfer from one holder to another may also take place where the latter enters the goods under the arrangements by means of a customs declaration in writing using the normal procedure.

The formalities to be carried out are laid down in Annex 68. Upon receipt of the goods or products, the second holder shall be obliged to enter them for the arrangements.

Article 514

The transfer involving an increased risk as set out in Annex 44c shall be covered by a guarantee under conditions equivalent to those provided for in the transit procedure.

Subsection 3

Records*Article 515*

The customs authorities shall require the holder, the operator or the designated warehousekeeper to keep records, except for temporary importation or where they do not deem it necessary.

The customs authorities may approve existing accounts containing the relevant particulars as records.

The supervising office may require an inventory to be made of all or some of the goods placed under the arrangements.

Article 516

The records referred to in Article 515 and, where they are required, under Article 581(2) for temporary imports shall contain the following information:

- (a) the information contained in the boxes of the minimum list laid down by Annex 37 for the declaration of entry for the arrangements;
- (b) particulars of the declarations by means of which the goods are assigned a customs-approved treatment or use discharging the arrangements;
- (c) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
- (d) the nature of the processing operations, types of handling or temporary use;
- (e) the rate of yield or its method of calculation where appropriate;
- (f) information enabling the goods to be monitored, including their location and particulars of any transfer;
- (g) commercial or technical descriptions necessary to identify the goods;
- (h) particulars enabling monitoring of the movements under the inward processing arrangements operating with equivalent goods.

However, the customs authorities may waive the requirement for some of this information where this does not adversely affect the control or supervision of the arrangements for the goods to be stored, processed or used.

Subsection 4

Rate of yield and calculation formula

Article 517

1. Where relevant for the arrangements falling under Chapters 3, 4 and 6, a rate of yield or the method for determining a rate, including average rates, shall be established in the authorisation or at the time the goods are entered for the arrangements. Such rate is to be determined, as far as possible, on the basis of production or technical data or, where these are not available, data relating to operations of the same type.

2. In particular circumstances the customs authorities may establish the rate of yield after the goods have been entered for the arrangements, but not later than when they are assigned a new customs-approved treatment or use.

3. The standard rates of yield laid down for inward processing in Annex 69 shall apply to the operations mentioned therein.

Article 518

1. The proportion of import/temporary export goods incorporated in the compensating products shall be calculated in order:

- to determine the import duties to be charged;
- to determine the amount to be deducted when a customs debt is incurred; or
- to apply commercial policy measures.

These calculations shall be made in accordance with the quantitative scale method, or the value scale method as appropriate, or any other method giving similar results.

For the purposes of the calculations, compensating products shall include processed products or intermediate products.

2. The quantitative scale method shall be applicable where:

- (a) only one kind of compensating product is derived from the processing operations; in this case the quantity of import/temporary export goods deemed to be present in the quantity of compensating products for which a customs debt is incurred shall be proportional to the latter category of products as a percentage of the total quantity of compensating products;
- (b) several kinds of compensating product are derived from the processing operations and all elements of the import/temporary export goods are found in each of those compensating products; in this case the quantity of import/temporary export goods deemed to be present in the quantity of a given compensating product for which a customs debt is incurred shall be proportional to:
 - (i) the ratio between this specific kind of compensating product, irrespective of whether a customs debt is incurred, and the total quantity of all compensating products, and
 - (ii) the ratio between the quantity of compensating products for which a customs debt is incurred and the total quantity of compensating products of the same kind.

In deciding whether the conditions for applying the methods described in (a) or (b) are fulfilled, losses shall not be taken into account. Without prejudice to Article 862,

losses means the proportion of import/temporary export goods destroyed and lost during the processing operation, in particular by evaporation, desiccation, venting as gas or leaching. In outward processing secondary compensating products that constitute waste, scrap, residues, offcuts and remainders shall be treated as losses.

3. The value scale method shall be applied where the quantitative scale method is not applicable.

The quantity of import/temporary export goods deemed to be present in the quantity of a given compensating product incurring a customs debt shall be proportional to:

- (a) the value of this specific kind of compensating product, irrespective of whether a customs debt is incurred, as a percentage of the total value of all the compensating products; and
- (b) the value of the compensating products for which a customs debt is incurred, as a percentage of the total value of compensating products of that kind.

The value of each of the different compensating products to be used for applying the value scale shall be the recent ex-works price in the Community, or the recent selling price in the Community of identical or similar products, provided that these have not been influenced by the relationship between buyer and seller.

4. Where the value cannot be ascertained pursuant to paragraph 3, it shall be determined by any reasonable method.

Subsection 5

Compensatory interest

Article 519

1. Where a customs debt is incurred in respect of compensating products or import goods under inward processing or temporary importation, compensatory interest shall be due on the amount of import duties for the period involved.

2. The three-month money market interest rates published in the statistical annex of the Monthly Bulletin of the European Central Bank shall apply.

The applicable rate shall be that applicable two months before the month in which the customs debt is incurred and for the Member State where the first operation or use as provided for by the authorisation took place or should have taken place.

3. Interest shall be applied on a monthly basis, starting on the first day of the month following the month in which the import goods for which a customs debt is incurred were first entered for the arrangements. The period shall close on the last day of the month in which the customs debt is incurred.

Where inward processing (drawback system) is concerned and release for free circulation is requested under Article 128(4) of the Code, the period starts from the first day of the month following the month in which the import duties were repaid or remitted.

4. Paragraphs 1, 2 and 3 shall not apply to the following cases:

- (a) where the period to be taken into account is less than one month;
- (b) where the amount of compensatory interest applicable does not exceed EUR 20 per customs debt incurred;
- (c) 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;
- (d) where waste and scrap resulting from destruction is released for free circulation;
- (e) where the secondary compensating products referred to in Annex 75 are released for free circulation, provided they are in proportion to exported quantities of main compensating products;
- (f) where a customs debt is incurred as a result of an application for release for free circulation under Article 128(4) of the Code, as long as the import duties payable on the products in question have not yet actually been repaid or remitted;
- (g) where the holder requests release for free circulation and submits proof that particular circumstances not arising from any negligence or deception on his part make it impossible or uneconomic to carry out the re-export operation under the conditions he had anticipated and duly substantiated when applying for the authorisation;
- (h) where a customs debt is incurred and to the extent a security is provided by a cash deposit in relation to this debt;
- (i) where a customs debt is incurred in accordance with Article 201(1)(b) of the Code or is due to the release for free circulation of goods which were entered for the temporary importation arrangements under Articles 556 to 561, 563, 565, 568, 573(b) and 576 of this Regulation.

5. In the case of inward processing operations in which the number of import goods and/or compensating products makes it uneconomic to apply the provisions of paragraphs 2 and 3, the customs authorities, at the request of the person concerned, may allow simplified methods giving similar results to be used for the calculation of compensatory interest.

Subsection 6

Discharge

Article 520

1. Where import or temporary export goods have been entered under two or more declarations for the arrangements by virtue of one authorisation:

- in the case of a suspensive arrangement, the assignment of goods or products to a new customs-approved treatment or use shall be considered to discharge the arrangements for the import goods in question entered under the earliest of the declarations;
- in the case of inward processing (drawback system) or outward processing, the compensating products shall be considered to have been obtained from the import or temporary export goods in question respectively, entered under the earliest of the declarations.

Application of the first subparagraph shall not lead to unjustified import duty advantages.

The holder may request the discharge to be made in relation to the specific import or temporary export goods.

2. Where the goods under the arrangements are placed together with other goods and there is total destruction or irretrievable loss, the customs authorities may accept evidence produced by the holder indicating the actual quantity of goods under the arrangements which was destroyed or lost. Where it is not possible for the holder to produce such evidence, the amount of goods which has been destroyed or lost shall be established by reference to the proportion of goods of that type under the arrangements at the time when the destruction or loss occurred.

Article 521

1. At the latest upon expiry of the period for discharge, irrespective of whether aggregation in accordance with Article 118(2), second subparagraph, of the Code is used or not:

- in the case of inward processing (suspension system) or processing under customs control, the bill of discharge shall be supplied to the supervising office within 30 days;

- in the case of inward processing (drawback system), the claim for repayment or remission of import duties must be lodged with the supervising office within six months.

Where special circumstances so warrant, the customs authorities may extend the period even if it has expired.

2. The bill or the claim shall contain the following particulars, unless otherwise determined by the supervising office:

- (a) reference particulars of the authorisation;
- (b) the quantity of each type of import goods in respect of which discharge, repayment or remission is claimed or the import goods entered for the arrangements under the triangular traffic system;
- (c) the CN code of the import goods;
- (d) the rate of import duties to which the import goods are liable and, where applicable, their customs value;
- (e) the particulars of the declarations entering the import goods under the arrangements;
- (f) the type and quantity of the compensating or processed products or the goods in unaltered state and the customs-approved treatment or use to which they have been assigned, including particulars of the corresponding declarations, other customs documents or any other document relating to discharge and periods for discharge;
- (g) the value of the compensating or processed products if the value scale method is used for the purpose of discharge;
- (h) the rate of yield;
- (i) the amount of import duties to be paid or to be repaid or remitted and where applicable any compensatory interest to be paid. Where this amount refers to the application of Article 546, it shall be specified;
- (j) in the case of processing under customs control, the CN code of the processed products and elements necessary to determine the customs value.

3. The supervising office may make out the bill of discharge.

Section 7

Administrative cooperation

Article 522

The customs authorities shall communicate to the Commission in the cases, within the time-limit and in the format set out in Annex 70 the following information:

- (a) with regard to inward processing and processing under customs control:
 - (i) authorisations issued;
 - (ii) applications refused or authorisations annulled or revoked on the grounds of economic conditions not being fulfilled;
- (b) with regard to outward processing:
 - (i) authorisations issued in accordance with Article 147(2) of the Code;
 - (ii) applications refused or authorisations annulled or revoked on the grounds of economic conditions not being fulfilled.

The Commission shall make these particulars available to the customs administrations.

Article 523

In order to make pertinent information available to other customs offices involved in the application of the arrangements, the following information sheets provided for in Annex 71 may be issued at the request of the person concerned or on the initiative of the customs authorities, unless the customs authorities agree other means of exchange of information:

- (a) for customs warehousing, the information INF8, in order to communicate the elements for assessment of the customs debt applicable to the goods before usual forms of handling have taken place;
- (b) for inward processing:
 - (i) the information sheet INF1, for the communication of information on duty amounts, compensatory interest, security and commercial policy measures,
 - (ii) the information sheet INF9, for the communication of information on compensating products to be assigned another customs approved treatment or use in triangular traffic,
 - (iii) the information sheet INF5, for the communication to obtain duty relief for import goods, of information on prior exportation in triangular traffic,
 - (iv) the information sheet INF7, for the communication of information permitting repayment or remission of duties under the drawback system;
- (c) for temporary importation, the information sheet INF6 in order to communicate the elements for assessment of the customs debt or of amounts of duties already levied for goods moved;
- (d) for outward processing, the information sheet INF2 in order to communicate information on temporary export goods in triangular traffic, in order to obtain partial or total relief for compensating products.

CHAPTER 2

Customs warehousing

Section 1

General provisions

Article 524

For the purposes of this Chapter concerning agricultural products, "pre-financed goods" means Community goods intended for export in the unaltered state which are the subject of the payment of an amount equal to an export refund before the goods are exported, where such payment is provided for in Council Regulation (EEC) No 565/80 (**).

Article 525

1. Where a customs warehouse is public, the following classification shall apply:

- (a) type A, if the responsibility lies with the warehousekeeper;
- (b) type B, if the responsibility lies with the depositor;
- (c) type F, if the warehouse is operated by the customs authorities.

2. Where a customs warehouse is private and responsibility lies with the warehousekeeper, who is the same person as the depositor but not necessarily the owner of the goods, the following classification shall apply:

- (a) type D, where release for free circulation is made by way of the local clearance procedure and may be granted on the basis of the nature, the customs value and the quantity of the goods to be taken into account at the time of their placing under the arrangements;
- (b) type E, where the arrangements apply although the goods need not be stored in a place approved as a customs warehouse;
- (c) type C, where neither of the special situations under points (a) and (b) applies.

3. An authorisation for a type E warehouse may provide for the procedures laid down for type D to be applied.

Section 2

Additional conditions concerning the granting of the authorisation

Article 526

1. When granting the authorisation the customs authorities shall define the premises or any other location

approved as a customs warehouse of type A, B, C or D. They may also approve temporary storage facilities as such types of warehouse or operate them as a type F warehouse.

2. A location may not be approved as more than one customs warehouse at the same time.

3. Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations may specify that they may only be stored in premises specially equipped to receive them.

4. Type A, C, D and E warehouses may be approved as virtualising warehouses within the meaning of Article 40 of Commission Regulation (EC) No 800/99(***)

5. Single authorisations may be granted only for private customs warehouses.

Article 527

1. Authorisations may be granted only if any intended usual forms of handling, inward processing or processing under customs control of the goods do not predominate over the storage of the goods.

2. Authorisations shall not be granted if the premises of customs warehouses or the storage facilities are used for the purpose of retail sale.

An authorisation may, however, be granted, where goods are retailed with relief from import duties:

- (a) to travellers in traffic to third countries;
- (b) under diplomatic or consular arrangements;
- (c) to members of international organisations or to NATO forces.

3. For the purposes of the second indent of Article 86 of the Code, when examining whether the administrative costs of customs warehousing arrangements are disproportionate to the economic needs involved, customs authorities shall take account, *inter alia*, of the type of warehouse and the procedure which may be applied therein.

Section 3

Stock records

Article 528

1. In warehouses of type A, C, D and E, the person designated to keep the stock records shall be the warehousekeeper.

2. In warehouses of type F, the operating customs office shall keep the customs records in place of stock records.

3. In type B warehouses, in place of stock records, the supervising office shall keep the declarations of entry for the arrangements.

Article 529

1. The stock records shall at all times show the current stock of goods which are still under the customs warehousing arrangements. At the times laid down by the customs authorities, the warehousekeeper shall lodge a list of the said stock at the supervising office.

2. Where Article 112(2) of the Code applies, the customs value of the goods before carrying out usual forms of handling shall appear in the stock records.

3. Information on the temporary removal of goods and on goods in common storage in accordance with Article 534(2) shall appear in the stock records.

Article 530

1. Where goods are entered for the type E warehouse arrangements, the entry in the stock records shall take place when they arrive at the holder's storage facilities.

2. Where the customs warehouse also serves as a temporary storage facility, the entry in the stock records shall take place at the time the declaration for the arrangements is accepted.

3. Entry in the stock records relating to discharge of the arrangements shall take place at the latest when the goods leave the customs warehouse or the holder's storage facilities.

Section 4

Other provisions concerning the operation of the arrangements

Article 531

Non-Community goods may undergo the usual forms of handling listed in Annex 72.

Article 532

Goods may be temporarily removed for a period not exceeding three months. Where circumstances so warrant, this period may be extended.

Article 533

Applications for permission to carry out usual forms of handling or to remove goods temporarily from the customs warehouse shall be made in writing on a case by case basis to the supervising office. They must contain all particulars necessary to apply the arrangements.

Such permission may be granted as part of an authorisation to operate the warehousing arrangements. In this case the supervising office, in the manner it shall determine, shall be notified that such handling is to be carried out or the goods are to be temporarily removed.

Article 534

1. Where Community goods are stored on the premises of a customs warehouse or the storage facilities used for goods under the warehousing arrangements, specific methods of identifying such goods may be laid down with a view, in particular, to distinguishing them from goods entered for the customs warehousing arrangements.

2. The customs authorities may permit common storage where it is impossible to identify at all times the customs status of each type of goods. Prefinanced goods shall be excluded from such permission.

Goods in common storage shall share the same eight-digit CN-code, the same commercial quality and the same technical characteristics.

3. For the purpose of being declared for a customs-approved treatment or use the goods in common storage, as well as, in particular circumstances, identifiable goods which fulfill the conditions of the second subparagraph of paragraph 2, may be deemed to be either Community goods or non-Community goods.

Application of the first subparagraph shall, however, not result in a given customs status being assigned to a quantity of goods greater than the quantity actually having that status which is stored at the customs warehouse or the storage facilities when the goods declared for a customs-approved treatment or use are removed.

Article 535

1. Where operations of inward processing or processing under customs control are carried out on the premises of customs warehouses or in storage facilities, the provisions of Article 534 shall apply, *mutatis mutandis*, to the goods under these arrangements.

Where, however, these operations concern inward processing without equivalence or processing under customs control, the provisions of Article 534 on common storage shall not apply with regard to Community goods.

2. Entries in the records shall allow the customs authorities to monitor the precise situation of all goods or products under the arrangements at any time.

CHAPTER 3

Inward processing

Section 1

General provision

Article 536

For the purposes of this Chapter:

- (a) "Prior exportation" means the system whereby compensating products obtained from equivalent goods are to be exported before the import goods are entered for the arrangements using the suspension system;
- (b) "Job processing" means any processing of import goods directly or indirectly placed at the disposal of the holder which is carried out according to specifications on behalf of a principal established in a third country, generally against payment of processing costs alone.

Section 2

Additional conditions concerning the granting of the authorisation

Article 537

An authorisation shall be granted only where the applicant has the intention of re-exporting or exporting main compensating products.

Article 538

An authorisation may also be granted for the goods referred to in the fourth indent of Article 114(2)(c) of the Code, with the exception of:

- (a) fuels and energy sources other than those needed for the testing of compensating products or for the detection of faults in import goods needing repair;
- (b) lubricants other than those needed for the testing, adjustment or withdrawal of compensating products;
- (c) equipment and tools.

Article 539

The economic conditions shall be deemed to be fulfilled except where the application concerns import goods mentioned in Annex 73.

However, the conditions shall also be deemed to be fulfilled where an application concerns import goods mentioned in Annex 73, provided that:

- (a) the application concerns:
- (i) operations involving goods of a non-commercial nature,
 - (ii) a job processing contract,
 - (iii) the processing of compensating products already obtained by processing under a previous authorisation the granting of which was subject to an examination of the economic conditions,
 - (iv) usual forms of handling referred to in Article 531,
 - (v) repair,
 - (vi) the processing of durum wheat falling within CN code 1001 10 00 to produce pasta falling within CN codes 1902 11 00 and 1902 19; or
- (b) the aggregate value of the import goods per applicant and per calendar year for each eight-digit CN code does not exceed 150 000 EUR; or
- (c) in accordance with Article 11 of Council Regulation (EC) No 3448/93 (***) , import goods referred to under Part A of Annex 73 are concerned and the applicant presents a document issued by a competent authority permitting the entry of those goods for the arrangements, in the limits of a quantity determined on the basis of a supply balance.

Article 540

The authorisation shall specify the means and methods of identifying the import goods in the compensating products and lay down the conditions for the proper conduct of operations using equivalent goods.

Such methods of identification or conditions may include examination of the records.

Section 3

Provisions concerning the operation of arrangements

Article 541

1. The authorisation shall specify whether and under which conditions equivalent goods referred to in Article 114(2)(e) of the Code and sharing the same eight-digit CN code, the same commercial quality and the same technical characteristics as the import goods may be used for the processing operations.

2. Equivalent goods may be allowed to be at a more advanced stage of manufacture than the import goods where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder or in the undertaking where the operation is being carried out on his behalf, save in exceptional cases.

3. Special provisions, set out in Annex 74, shall apply in respect of the goods referred to in that Annex.

Article 542

1. The authorisation shall specify the period for discharge. Where the circumstances so warrant, this period may be extended even when that originally set has expired.

2. Where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. However, the customs authorities may require that such goods be assigned a new permitted customs-approved treatment or use within the period which they shall set.

3. Irrespective of whether or not aggregation is used or paragraph 2 is applied, the period for discharge for the following compensating products or goods in the unaltered state shall not exceed:

- (a) four months in the case of milk and milk products referred to in Article 1 of Regulation (EC) No 1255/1999;
- (b) two months in the case of slaughter without fattening of animals referred to in Chapter 1 of the CN;
- (c) three months in the case of fattening (including slaughter where relevant) of animals which fall under CN codes 0104 and 0105;
- (d) six months in the case of fattening (including slaughter where relevant) of other animals referred to in Chapter 1 of the CN;
- (e) six months in the case of processing of meat;
- (f) six months in the case of processing of other agricultural products of a kind eligible for advance payment of export refunds referred to in Article 1 of Regulation (EEC) No 565/80, and processed into products or goods referred to in Article 2(b) or (c) of the same Regulation.

Where successive processing operations are carried out or where exceptional circumstances so warrant, the periods may be extended on request, the total period not exceeding twelve months.

Article 543

1. In the case of prior exportation the authorisation shall specify the period within which the non-Community goods must be declared for the arrangements, taking account of the time required for procurement and transport to the Community.

2. The period referred to in paragraph 1 shall not exceed:

- (a) three months for goods subject to a common market organisation;
- (b) six months for all other goods.

The period of six months may, however, be extended where the holder submits a reasoned request, provided that the total period does not exceed twelve months. Where the circumstances so warrant the extension may be allowed even after the original period has expired.

Article 544

For the purposes of discharging the arrangements or the claim for repayment of import duties, the following shall be regarded as re-exportation or exportation:

- (a) the delivery of compensating products to persons who are eligible for relief from import duties pursuant to the Vienna Convention of 18 April 1961 on Diplomatic Relations, or to the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions;
- (b) the delivery of compensating products to the armed forces of other countries stationed in the territory of a Member State, where that Member State grants special relief from import duties in accordance with Article 136 of Regulation (EEC) No 918/83;
- (c) the delivery of civil aircraft; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of civil aircraft or parts thereof, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;
- (d) the delivery of spacecraft and related equipment; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of satellites, their launch vehicles and ground station equipment and parts thereof that are an integral part of the systems, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;
- (e) disposal in accordance with the relevant provisions of secondary compensating products whose destruction under customs supervision is prohibited on environmental grounds; for these purposes, the holder shall prove that discharge of the arrangements in accordance with the normal rules is either impossible or uneconomic.

Section 4

Provisions concerning the operation of the suspension system

Article 545

1. Use of equivalent goods for processing operations in accordance with Article 115 of the Code shall not be subject to the formalities for entry of goods for the arrangements.

2. The equivalent goods and compensating products made therefrom shall become non-Community goods and the import goods Community goods at the time of acceptance of the declaration discharging the arrangements.

However, where import goods are put on the market before the arrangements are discharged, they shall change their status at the time they are put on the market. In exceptional cases, where the equivalent goods are expected not to be present at that time, the customs authorities may allow, at the request of the holder, the equivalent goods to be present at a later time, to be determined by them and within a reasonable time.

3. In case of prior exportation:

- compensating products shall become non-Community goods on acceptance of the export declaration on condition that the goods to be imported are entered for the arrangements;
- import goods shall become Community goods at the time of their entry for the arrangements.

Article 546

The authorisation shall specify whether compensating products or goods in the unaltered state may be released for free circulation without customs declaration, without prejudice to prohibitive or restrictive measures. In this case they shall be considered to have been released for free circulation, if they have not been assigned a customs-approved treatment or use on expiry of the period for discharge.

For the purposes of the first subparagraph of Article 218(1) of the Code, the declaration for release for free circulation shall be considered to have been lodged and accepted and release granted at the time of presentation of the bill of discharge.

The products or goods shall become Community goods when they are put on the market.

Article 547

In case of release for free circulation of compensating products, boxes 15, 16, 34, 41 and 42 of the declaration

shall refer to the import goods. Alternatively, relevant information may also be supplied by information sheet INF1 or any other document accompanying the declaration.

Article 548

1. The list of compensating products subject to the import duties appropriate to them in accordance with the first indent of Article 122(a) of the Code is in Annex 75.

2. Where compensating products other than those mentioned on the list referred to in paragraph 1 are destroyed, they shall be treated as if they were re-exported.

Article 549

1. Where the compensating products or goods in the unaltered state are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799 enabling the arrangements to be discharged, the documents or records used for the said customs-approved treatment or use or any documents replacing them, shall contain one of the following indications:

- Mercancías PA/S,
- AF/S-varer,
- AV/S-Waren,
- Εμπορεύματα ET/A,
- IP/S goods,
- Marchandises PA/S,
- Merci PA/S,
- AV/S-goederen,
- Mercadorias AA/S,
- SJ/S-tavaroita,
- AF/S-varor.

2. Where import goods entered for the arrangements are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, either in the unaltered state or in the form of compensating products, are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article 799, the indication referred to in paragraph 1 shall be supplemented by one of the following:

- Política comercial,
- Handelspolitik,

- Handelspolitik,
- Εμπορική πολιτική,
- Commercial policy,
- Politique commerciale,
- Politica commerciale,
- Handelspolitiek,
- Política comercial,
- Kauppapolitiikka,
- Handelspolitik.

Section 5

Provision concerning the operation of the drawback system

Article 550

Where goods under the drawback system are assigned a customs-approved treatment or use referred to in Article 549(1), the indications required for that provision shall be the following:

- Mercancías PA/R,
- AF/T-varer,
- AV/R-Waren,
- Εμπορεύματα ET/E,
- IP/D goods,
- Marchandises PA/R,
- Merci PA/R,
- AV/T-goederen,
- Mercadorias AA/D,
- SJ/T-tavaroita,
- AF/R-varor.

CHAPTER 4

Processing under customs control

Article 551

1. The arrangements for processing under customs control shall apply for goods the processing of which leads to products which are subject to a lower amount of import duties than that applicable to the import goods.

The arrangements shall also apply for goods which have to undergo operations to ensure their compliance with technical requirements for their release for free circulation.

2. Article 542(1) and (2) shall apply *mutatis mutandis*.

3. For the purposes of determining the customs value of processed products declared for free circulation, the declarant may choose any of the methods referred to in Article 30(2) (a), (b) or (c) of the Code or the customs value of the import goods plus the processing costs.

Article 552

1. For the types of goods and operations mentioned in Annex 76, Part A, the economic conditions shall be deemed to be fulfilled.

For other types of goods and operations examination of the economic conditions shall take place.

2. For the types of goods and operations mentioned in Annex 76, Part B and not covered by Part A, the examination of the economic conditions shall take place in the Committee. Article 504(3) and (4) shall apply.

CHAPTER 5

Temporary importation

Section 1

General provisions

Article 553

1. Animals, unless of negligible commercial value, born of animals placed under the arrangements are considered to be non-Community goods and placed themselves under those arrangements.

2. The customs authorities shall ensure that the total period for which the goods remain under the arrangements for the same purpose and under the responsibility of the same holder does not exceed 24 months, even where the arrangements were discharged by entry for another suspensive arrangement and subsequently entered again for temporary importation.

However, at the holder's request, they may extend this period for the time during which the goods are not used, in accordance with the conditions laid down by them.

3. For the purposes of Article 140(3) of the Code, exceptional circumstances means any event as a result of which the goods must be used for a further period in order to fulfil the purpose of the temporary importation operation.

4. Goods placed under the arrangements must remain in the same state.

Repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the arrangements are admissible.

Article 554

Temporary importation with total relief from import duties (hereinafter: "total relief from import duties") shall only be granted in accordance with Articles 555 to 578.

Temporary importation with partial relief from import duties shall not be granted for consumable goods.

Section 2

Conditions for total relief from import duties

Subsection 1

Means of transport

Article 555

1. For the purposes of this subsection:

- (a) "commercial use" means the use of means of transport for the transport of persons or of goods for remuneration or in the framework of the economic activity of an enterprise;
- (b) "private use" means the use other than commercial of a means of transport;
- (c) "internal traffic" means the carriage of persons or goods picked up or loaded in the customs territory of the Community for setting down or unloading at a place within that territory.

2. Means of transport include normal spare parts, accessories and equipment accompanying them.

Article 556

Total relief from import duties shall be granted for pallets.

The arrangements shall also be discharged when pallets of the same type and substantially the same value are exported or re-exported.

Article 557

1. Total relief from import duties shall be granted for containers where they have been durably marked in an appropriate and clearly visible place with the following information:

- (a) the identity of the owner or operator shown by either his full name or an established identification, symbols such as emblems or flags being excluded;
- (b) with the exception of swap bodies used for combined rail-road transport, the identification marks and numbers of the container, given by the owner or operator; its tare weight, including all its permanently fixed equipment;
- (c) with the exception of containers used for transport by air, the country to which the container belongs, shown either in full or by means of the ISO alpha-2 country code provided for in International Standards ISO 3166 or 6346 or by the distinguishing initials used to indicate the country of registration of motor vehicles in international road traffic, or in numbers, in the case of swap bodies used for combined rail-road transport.

Where the application for authorisation is made in accordance with the first subparagraph of Article 497(3)(c), the containers shall be monitored by a person represented in the customs territory of the Community being able to communicate at all times their location and particulars of entry and discharge.

2. Containers may be used in internal traffic before being re-exported. However, they may be used only once during each stay in a Member State, for transporting goods loaded and intended to be unloaded within the territory of the same Member State, where the containers would otherwise have to make a journey unloaded within that territory.

3. Under the conditions of the Convention of Geneva of 21 January 1994 on Customs Treatment of Pool Containers used in International Transport, as approved by Council Decision 95/137/EC (****), the customs authorities shall permit the arrangements to be discharged where containers of the same type or the same value are exported or re-exported.

Article 558

1. Total relief from import duties shall be granted for means of road, rail, air, sea and inland waterway transport where they:

- (a) are registered outside the customs territory of the Community in the name of a person established outside that territory; however, if the means of transport are not registered, the above condition may be deemed to be met where they are owned by a

person established outside the customs territory of the Community;

- (b) are used by a person established outside that territory, without prejudice to Articles 559, 560 and 561; and
- (c) in the case of commercial use and with the exception of means of rail transport, are used exclusively for transport which begins or ends outside the customs territory of the Community; however, they may be used in internal traffic where the provisions in force in the field of transport, in particular those concerning admission and operations, so provide.

2. Where the means of transport referred to in paragraph 1 are rehired by a professional hire service established in the customs territory of the Community to a person established outside that territory, they must be re-exported within eight days of entry into force of the contract.

Article 559

Persons established in the customs territory of the Community shall benefit from total relief from import duties where:

- (a) means of rail transport are put at the disposal of such persons under an agreement whereby each network may use the rolling stock of the other networks as its own;
- (b) a trailer is coupled to a means of road transport registered in the customs territory of the Community;
- (c) means of transport are used in connection with an emergency situation and their use does not exceed five days; or
- (d) means of transport are used by a professional hire firm for the purpose of re-exportation within a period not exceeding five days.

Article 560

1. Natural persons established in the customs territory of the Community shall benefit from total relief from import duties where they privately use means of transport occasionally, on the instructions of the registration holder, this holder being in the customs territory at the time of use.

Such persons shall also benefit from total relief, for the private use of means of transport hired under a written contract, occasionally:

- (a) to return to their place of residence in the Community;
- (b) to leave the Community; or
- (c) where this is permitted on a general level by the customs administrations concerned.

2. The means of transport shall be re-exported or returned to the hire service established in the customs territory of the Community within:

- (a) five days of the entry into force of the contract in the case mentioned in paragraph 1(a);
- (b) eight days of the entry into force of the contract in the case mentioned in paragraph 1(c).

The means of transport shall be re-exported within two days of the entry into force of the contract in the case mentioned under paragraph 1(b).

Article 561

1. Total relief from import duties shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Community, with a view to re-exportation in the name of one of the following persons:

- (a) in the name of a person established outside that territory;
- (b) in the name of a natural person established inside that territory where the person concerned is preparing to transfer normal residence to a place outside that territory.

In the case referred to in point (b), the means of transport must be exported within three months of the date of registration.

2. Total relief from import duties shall be granted where means of transport are used commercially or privately by a natural person established in the customs territory of the Community and employed by the owner of the means of transport established outside that territory or otherwise authorised by the owner.

Private use must have been provided for in the contract of employment.

Customs authorities may restrict the temporary importation of means of transport under this provision in the case of systematic use.

3. Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Community.

Article 562

Without prejudice to other special provisions, the periods for discharge are the following:

- (a) for means of rail transport: 12 months;
- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
 - by students: the period the student stays in the customs territory of the Community for the sole purpose of pursuing their studies;
 - by persons fulfilling assignments of a specified duration: the period this person stays in the customs territory of the Community for the sole purpose of fulfilling their assignment;
 - in other cases, including saddle or draught animals and the vehicles drawn by them: six months;
- (d) for privately used means of air transport: six months;
- (e) for privately used means of sea and inland waterway transport: 18 months.

Subsection 2

Personal effects and goods for sports purposes imported by travellers; welfare material for seafarers

Article 563

Total relief from import duties shall be granted where personal effects reasonably required for the journey and goods for sports purposes are imported by a traveller as defined in Article 236(A)(1).

Article 564

Total relief from import duties shall be granted for welfare materials for seafarers in the following cases:

(a) where they are used on a vessel engaged in international maritime traffic;

(b) where they are unloaded from such a vessel and temporarily used ashore by the crew;

(c) where they are used by the crew of such a vessel in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Subsection 3

Disaster relief material; medical, surgical and laboratory equipment; animals; goods for use in frontier zones

Article 565

Total relief from import duties shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Community and intended for state bodies or bodies approved by the competent authorities.

Article 566

Total relief from import duties shall be granted where medical, surgical and laboratory equipment is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

Article 567

Total relief from import duties shall be granted for animals owned by a person established outside the customs territory of the Community.

It shall be granted for the following goods intended for activities in keeping with the particularities of the frontier zone as defined by the provisions in force:

(a) equipment owned by a person established in the frontier zone adjacent to the frontier zone of temporary importation and used by a person established in that adjacent frontier zone;

(b) goods used for the building, repair or maintenance of infrastructure in such a frontier zone under the responsibility of public authorities.

Subsection 4

Sound, image or data carrying media, publicity material; professional equipment; pedagogic material and scientific equipment

Article 568

Total relief from import duties shall be granted for goods:

(a) carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying; or

(b) exclusively used for publicity purposes.

Article 569

1. Total relief from import duties shall be granted where professional equipment is:

(a) owned by a person established outside the customs territory of the Community;

(b) imported either by a person established outside the customs territory of the Community or by an employee of the owner, the employee may be established in the customs territory of the Community; and

(c) used by the importer or under their supervision, except in cases of audiovisual co-productions.

2. Total relief shall not be granted where equipment is to be used for the industrial manufacture or packaging of goods or, except in the case of hand tools, for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects.

Article 570

Total relief from import duties shall be granted where pedagogic material and scientific equipment are:

(a) owned by a person established outside the customs territory of the Community;

(b) imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;

(c) imported in reasonable numbers, having regard to the purpose of the importation; and

(d) not used for purely commercial purposes.

Subsection 5

Packings; moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles; special tools and instruments; goods to carry out tests or subject to tests; samples; replacement means of production

Article 571

Total relief from import duties shall be granted where packings:

- (a) if imported filled, are intended for re-exportation whether empty or filled;
- (b) if imported empty, are intended for re-exportation filled.

Packings are not to be used in internal traffic, except with a view to the export of goods. In the case of packings imported filled, this shall apply only from the time that they are emptied of their contents.

Article 572

1. Total relief from import duties shall be granted where moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles are:

- (a) owned by a person established outside the customs territory of the Community; and
- (b) used in manufacturing by a person established in the customs territory of the Community and at least 75 % of the production resulting from their use is exported.

2. Total relief from import duties shall be granted for special tools and instruments where the goods are:

- (a) owned by a person established outside the customs territory of the Community; and
- (b) made available free of charge to a person established in the customs territory of the Community for the manufacture of goods which are to be exported in their entirety.

Article 573

Total relief from import duties shall be granted for the following goods:

- (a) goods subjected to tests, experiments or demonstrations;
- (b) goods imported, subject to satisfactory acceptance tests in connection with a sales contract containing the provisions of the satisfactory acceptance tests and subjected to those tests;

(c) goods used to carry out tests, experiments or demonstrations without financial gain.

For the goods referred to in point (b), the period for discharge is six months.

Article 574

Total relief from import duties shall be granted where samples are imported in reasonable quantities and solely used for being shown or demonstrated in the customs territory of the Community.

Article 575

Total relief from import duties shall be granted where replacement means of production are temporarily made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

The period for discharge is six months.

Subsection 6

Goods for events or for sale

Article 576

1. Total relief from import duties shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the arrangements.

In exceptional cases, the competent customs authorities may authorise the arrangements for other events.

2. Total relief from import duties shall be granted for goods for approval where they cannot be imported as samples and the consignor for his part wishes to sell the goods and the consignee may decide to purchase them after inspection.

The period for discharge is two months.

3. Total relief from import duties shall be granted for the following:

- (a) works of art, collectors' items and antiques as defined in "Annex I" of Directive 77/388/EEC, imported for the purposes of exhibition, with a view to possible sale;
- (b) goods other than newly manufactured ones imported with a view to their sale by auction.

Subsection 7

Spare parts, accessories and equipment; other goods*Article 577*

Total relief from import duties shall be granted where spare parts, accessories and equipment are used for repair and maintenance, including overhaul, adjustments and preservation of goods entered for the arrangements.

Article 578

Total relief from import duties may be granted where goods other than those listed in Articles 556 to 577 or not complying with the conditions of these Articles, are imported:

- (a) occasionally and for a period not exceeding three months; or
- (b) in particular situations having no economic effect.

Section 3

Provisions concerning the operation of the arrangements*Article 579*

Where personal effects, goods imported for sports purposes or means of transport are declared orally or by any other act for entry of the arrangements, customs authorities may require a written declaration when a high amount of import duties is at stake or a serious risk of non-compliance with obligations of the arrangements exists.

Article 580

1. Declarations for entry for the arrangements using ATA/CPD carnets shall be accepted if they are issued in a participating country and endorsed and guaranteed by an association forming part of an international guarantee chain.

Unless otherwise provided for by bilateral or multilateral agreements, "participating country" means a contracting party to the ATA Convention, or to the Istanbul Convention having accepted the Customs Cooperation Council recommendations of 25 June 1992 concerning acceptance of the ATA Carnet and the CPD Carnet for the temporary admission procedure.

2. Paragraph 1 shall apply only if the ATA/CPD carnets:

- (a) relate to goods and uses covered by those Conventions or agreements;

(b) are certified by the customs authorities in the appropriate section of the cover page; and

(c) are valid throughout the customs territory of the Community.

The ATA/CPD carnet shall be presented at the office of entry into the customs territory of the Community, except where this office is unable to check the fulfilment of the conditions for the procedure.

3. Articles 454, 455 and 458 to 461 apply *mutatis mutandis* for goods placed under the arrangements and covered by ATA carnets.

Article 581

1. Without prejudice to the special guarantee systems for ATA/CPD carnets, entry for the arrangements by written declaration shall be subject to the provision of security, except in the cases referred to in Annex 77.

2. In order to facilitate control of the arrangements, the customs authorities may require records to be kept.

Article 582

1. Where goods placed under the arrangements in accordance with Article 576 are discharged by their entry for free circulation, the amount of the debt shall be determined on the basis of the elements of assessment appropriate to these goods at the moment of acceptance of the declaration for free circulation.

Where goods placed under the arrangements in accordance with Article 576 are put on the market, they shall be considered as presented to customs when they are declared for release for free circulation before the end of the period for discharge.

2. For the purposes of discharging the arrangements in respect of goods referred to in Article 576(1), their consumption, destruction or distribution free of charge to the public at the event shall be considered as re-exportation, provided their quantity corresponds to the nature of the event, the number of visitors and the extent of the holder's participation therein.

The first subparagraph shall not apply to alcoholic beverages, tobacco goods or fuels.

Article 583

Where the goods placed under the arrangements are entered for one of the suspensive arrangements or introduced in a free zone of control type I within the meaning of Article 799 or in a free warehouse or placed in a free zone of control type II within the meaning of Article

799, enabling temporary importation to be discharged, the documents other than ATA/CPD carnets or records used for the said customs-approved treatment or use or any document replacing them shall contain one of the following indications:

- Mercancías IT,
- MI-varer,
- VV-Waren,
- Εμπορεύματα ΠΕ,
- TA goods,
- Marchandises AT,
- Merci AT,
- TI-goederen,
- Mercadorias IT,
- VM-tavaroita,
- TI-varor.

Article 584

For means of rail transport used jointly under an agreement, the arrangements shall also be discharged when means of rail transport of the same type or the same value as those which were put at the disposal of a person established in the customs territory of the Community are exported or re-exported.

CHAPTER 6

Outward processing

Section 1

Additional conditions concerning the granting of the authorisation

Article 585

1. Except where indications to the contrary exist, the essential interests of Community processors shall be deemed not to be seriously harmed.

2. Where an application for authorisation is made by a person who exports the temporary export goods without arranging for the processing operations, the customs authorities shall conduct a prior examination of the conditions set out in Article 147(2) of the Code on the basis of supporting documents. Articles 503 and 504 shall apply *mutatis mutandis*.

Article 586

1. The authorisation shall specify the means and methods to establish that the compensating products have resulted from processing of the temporary export goods or to verify that the conditions for using the standard exchange system are met.

Such means and methods may include the use of the information document set out in Annex 104 and the examination of the records.

2. Where the nature of the processing operations does not allow it to be established that the compensating products have resulted from the temporary export goods, the authorisation may nevertheless be granted in duly justified cases, provided the applicant can offer sufficient guarantees that the goods used in the processing operations share the same eight-digit CN code, the same commercial quality and the same technical characteristics as the temporary export goods. The authorisation shall lay down the conditions for using the arrangements.

Article 587

Where the arrangements are requested for repair, the temporary export goods must be capable of being repaired and the arrangements shall not be used to improve the technical performance of the goods.

Section 2

Provisions concerning the operation of the arrangements

Article 588

1. The authorisation shall specify the period for discharge. Where the circumstances so warrant, this period may be extended even when that originally set has expired.

2. Article 157(2) of the Code applies, even after the original period has expired.

Article 589

1. The declaration entering the temporary export goods for the arrangements shall be made in accordance with the provisions laid down for exportation.

2. In the case of prior importation, the documents accompanying the declaration for free circulation shall include a copy of the authorisation unless such authorisation is applied for in accordance with Article 497(3)(d). Article 220(3) applies *mutatis mutandis*.

Section 3

Provisions concerning the calculation of the duty relief*Article 590*

1. For the calculation of the amount to be deducted, no account shall be taken of anti-dumping duties and countervailing duties.

Secondary compensating products that constitute waste scrap, residues, offcuts and remainders shall be deemed to be included.

2. In determining the value of the temporary export goods in accordance with one of the methods referred to in the second subparagraph of Article 151(2) of the Code, the loading, transport, and insurance costs for the temporary export goods to the place where the processing operation or the last such operation took place shall not be included in:

- (a) the value of the temporary export goods which is taken into account when determining the customs value of the compensating products in accordance with Article 32(1)(b)(i) of the Code; or
- (b) the processing costs, where the value of the temporary export goods cannot be determined in accordance with Article 32(1)(b)(i) of the Code.

The loading, transport and insurance costs for the compensating products from the place where the processing operation or the last processing operation took place to the place of their entry into the customs territory of the Community shall be included in the processing costs.

Loading, transport and insurance costs shall include:

- (a) commissions and brokerage, except buying commissions;
- (b) the cost of containers not integral to the temporary export goods;
- (c) the cost of packing, including labour and materials;
- (d) handling costs incurred in connection with transport of the goods.

Article 591

Partial relief from import duties by taking the cost of the processing operation as the basis of the value for duty shall be granted on request.

With the exception of goods of a non-commercial nature, the first paragraph shall not apply where the temporary export goods which are not of Community origin within the meaning of Title II, Chapter 2, Section 1, of the Code

have been released for free circulation at a zero duty rate.

Article 592

In the case of undertakings frequently carrying out processing operations under an authorisation not covering repair, the customs authorities may, on request of the holder, set an average rate of duty applicable to all those operations (aggregated discharge).

This rate shall be determined for each period not exceeding twelve months and shall apply provisionally for compensating products released for free circulation during that period. At the end of each period, the customs authorities shall make a final calculation and, where appropriate, apply the provisions of Article 220(1) or Article 236 of the Code.

Articles 29 to 35 of the Code shall apply *mutatis mutandis* to the processing costs, which shall not take into account the temporary export goods.

(*) OJ L 160, 26.6.1999, p. 48.

(**) OJ L 62, 7.3.1980, p. 5.

(***) OJ L 102, 17.4.1999, p. 11.

(****) OJ L 318, 20.12.1993, p. 18.

(*****) OJ L 91, 22.4.1995, p. 45.

29. Chapter 1 (Articles 799 to 840) of Title V of Part II is replaced by the following:

*'CHAPTER I****Free zones and free warehouses***

Section 1

Provisions common to Sections 2 and 3**Subsection 1**

Definitions and general provisions

Article 799

For the purposes of this Chapter:

- (a) "control type I" means controls principally based on the existence of a fence;
- (b) "control type II" means controls principally based on the formalities carried out in accordance with the requirements of the customs warehousing procedure;
- (c) "operator" means any person carrying on an activity involving the storage, working, processing, sale or purchase of goods in a free zone or a free warehouse.

Article 800

Any person may apply to the customs authorities designated by the Member States for a part of the customs territory of the Community to be designated a free zone or for a free warehouse to be set up.

Article 801

1. The application for an authorisation to build in a free zone shall be made in writing.
2. The application referred to in paragraph 1 shall specify the activity for which the building will be used and give any other information that will enable the customs authorities designated by the Member States to evaluate the grounds for granting the authorisation.
3. The competent customs authorities shall grant authorisation in cases where the application of customs rules would not be impeded.
4. Paragraphs 1, 2 and 3 shall also apply where a building in a free zone or a building constituting a free warehouse is converted.

Article 802

The customs authorities of the Member States shall communicate the following information to the Commission:

- (a) the free zones in existence and in operation in the Community according to the classification under Article 799;
- (b) the designated customs authorities to which the application referred to in Article 804 must be presented.

The Commission shall publish the information referred to in (a) and (b) in the *Official Journal of the European Communities*, C series.

Subsection 2

Approval of the stock records*Article 803*

1. The carrying on of activities by an operator shall be subject to the approval by the customs authorities of the stock records referred to:
 - in Article 176 of the Code in the case of a free zone of control type I or a free warehouse;
 - in Article 105 of the Code in the case of a free zone of control type II.

2. The approval shall be issued in writing. It shall be accorded only to persons offering all the necessary guarantees concerning the application of the provisions on free zones or free warehouses.

Article 804

1. The application for approval of the stock records shall be submitted in writing to the customs authorities designated by the Member State where the free zone or free warehouse is located.
2. The application referred to in paragraph 1 shall specify which activities are envisaged, this information being considered as the notification referred to in Article 172(1) of the Code. It shall include the following:
 - (a) a detailed description of the stock records kept or to be kept;
 - (b) the nature and customs status of the goods to which these activities relate;
 - (c) where applicable, the customs procedure under which the activities are to be carried out;
 - (d) any other information needed by the customs authorities in order to ensure the proper application of the provisions.

Section 2

Provisions applicable to free zones of control type I and to free warehouses

Subsection 1

Controls*Article 805*

The fence enclosing free zones shall be such as to facilitate supervision by the customs authorities outside the free zone and prevent any goods being removed irregularly from the free zone.

The first paragraph shall also apply *mutatis mutandis* to free warehouses.

The area immediately outside the fence shall be such as to permit adequate supervision by the customs authorities. Access to the said area shall require the consent of the said authorities.

Article 806

The stock records to be kept for the free zone or free warehouse shall include in particular:

- (a) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial description of the goods and, where relevant, the identification marks of the container;

- (b) information enabling the goods to be monitored at any time, in particular their location, the customs-approved treatment or use assigned to them after storage in the free zone or free warehouse or their re-entry into another part of the customs territory of the Community;
- (c) reference particulars of the transport document used on entry and removal of the goods;
- (d) indication of customs status and, where relevant, reference particulars of the certificate certifying this status referred to in Article 812;
- (e) particulars of usual forms of handling;
- (f) as the case may be, one of the indications referred to in Articles 549, 550 or 583;
- (g) particulars concerning goods which would not be subject upon release for free circulation or temporary importation to import duties or commercial policy measures, the use or destination of which must be checked.

The customs authorities may waive the requirement for some of this information where supervision or control of the free zone or the free warehouse is not affected.

Where records have to be kept for the purposes of a customs procedure, the information contained in those records need not appear in the stock records.

Article 807

The inward processing or processing under customs control procedures shall be discharged in respect of the compensating products, processed products or goods in the unaltered state situated in a free zone or free warehouse by entry in the stock records of the free zone or free warehouse. Reference particulars of such entry shall be recorded in the records for inward processing or processing under customs control, as the case may be.

Subsection 2

Other provisions concerning the operation of free zone of control type I and free warehouses

Article 808

Commercial policy measures provided for in Community acts shall be applicable to non-Community goods placed in a free zone or free warehouse only to the extent that they refer to the entry of goods into the customs territory of the Community.

Article 809

Where the elements for assessment of the customs debt to be taken into consideration are those applicable before the

goods have undergone usual forms of handling referred to in Annex 72, an Information Sheet INF8 may be issued in accordance with Article 523.

Article 810

A victualling warehouse may be set up in a free zone or a free warehouse in accordance with Article 40 of Regulation (EC) No 800/1999.

Article 811

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

Article 812

Where the customs authorities certify the Community or non-Community status of the goods, in accordance with Article 170(4) of the Code, they shall use a form conforming to the model and provisions in Annex 109.

The operator shall certify the Community status of the goods by means of that form where non-Community goods are declared for release for free circulation in accordance with Article 173(a) of the Code, including where discharging the inward processing or processing under customs control procedures.

Section 3

Provisions applicable to free zones of control type II

Article 813

Without prejudice to the provisions in section 1 and in Article 814, the provisions laid down for the customs warehouse arrangements shall be applicable to the free zone of control type II.

Article 814

Where non-Community goods which are not unloaded or which are only transhipped are placed under the free zone using the local clearance procedure and re-exported later using the same procedure, the customs authorities may relieve the operator from the obligation to inform the competent customs office of each arrival or departure of such goods. In this case, the control measures shall take account of the special nature of the situation.

The short-term storage of goods in connection with such transhipment shall be considered to be an integral part of the transhipment.'

30. Article 859 is amended as follows:

(a) point 6 is replaced by the following:

'6. In the case of goods in temporary storage or entered for a customs procedure, removal of the goods from the customs territory of the Community or their introduction into a free zone of control type I within the meaning of Article 799 or into a free warehouse without completion of the necessary formalities;

(b) point 9 is replaced by the following:

'9. in the framework of inward processing and processing under customs control, exceeding the time-limit allowed for submission of the bill of discharge, provided the limit would have been extended had an extension been applied for in time;

(c) the following point 10 is added:

'10. exceeding the time-limit allowed for temporary removal from a customs warehouse, provided the limit would have been extended had an extension been applied for in time.'

31. In Annex 10, the following is added:

'6309	Worn clothing and other worn articles	Collection and packing for shipment'
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32. In Annex 37, the following paragraph is added to Title I(B)(2)(f)(aa):

'Where an authorisation for a type E warehouse provides for the procedures laid down for a type D to be applied, boxes 33 and 47 shall also be required.'

33. Annex 37a is amended in accordance with Annex I to this Regulation.

34. Annex 38 is amended in accordance with Annex II to this Regulation.

35. Annex 45a is amended in accordance with Annex III to this Regulation.

36. Annex 47a is amended in accordance with Annex IV to this Regulation.

37. Annexes 67 to 103 are replaced by the text (Annexes 67 to 77) shown in Annex V to this Regulation.

38. Annexes 105, 106 and 107 are deleted.

Article 2

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

2. Points 1 to 30 and 32 to 38 of Article 1 shall apply from 1 July 2001.

3. Each authorisation granting the status of authorised consignee shall comply with Article 408a of Regulation (EEC) No 2454/93 by a date decided by the customs authorities, and at the latest by 31 March 2004.

Before 1 January 2004, the Commission shall evaluate the implementation of Article 408a of Regulation (EEC) No 2454/93 in relation to Articles 367 to 371 of that Regulation. The evaluation will be based on a report drawn up from contributions of the Member States. The Commission may decide on this basis and in accordance with the committee procedure if and subject to what conditions a deferral of the date mentioned in first subparagraph is necessary.

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

Done at Brussels, 4 May 2001.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

ANNEX I

Annex 37a, Title II, paragraph B, is amended as follows:

1. In the data group 'Guarantee Reference' under attribute GRN, at the end of the explanatory text, the following is inserted:

'The "Guarantee Reference" number (GRN) is allocated by the office of guarantee to identify each single guarantee and it is structured as follows:

Field	Content	Field type	Examples
1	Last two digits of the year at which the guarantee was accepted (YY)	Numeric 2	97
2	Identifier of the country where the guarantee is lodged (ISO alpha 2 country code)	Alphabetic 2	IT
3	Unique identifier for the acceptance given by the office of guarantee per year and country	Alphanumeric 12	1234AB788966
4	Check digit	Alphanumeric 1	8
5	Identifier of the individual guarantee by means of voucher (1 letter + 6 digits) or NULL for other guarantee types	Alphanumeric 7	A001017

Field 1 and 2 as explained above.

Field 3 has to be filled with a unique identifier per year and country for the acceptance of the guarantee given by the office of guarantee. National administrations which want to have the Customs Office Reference Number of the office of guarantee included in the GRN, could use up to the first six characters to insert the national number of the office of guarantee.

Field 4 has to be filled with a value that is a check digit for the fields 1 to 3 of the GRN. This field allows to detect an error when capturing the first four fields of the GRN.

Field 5 is only used when the GRN is related to an individual guarantee by means of vouchers registered in the computerised transit system. In that case, this field has to be filled with the identifier of the voucher.'

2. The explanatory text of the data group 'Guarantee Reference' is replaced by the following:

'Number: 99

The data group shall be used if the attribute "Guarantee type" contains the code "0", "1", "2", "4" or "9".'

3. The explanatory text of the data attribute 'GRN' is replaced by the following:

Type/length: an24

The attribute shall be used to insert the guarantee reference number (GRN) if the attribute "Guarantee type" contains the code "0", "1", "2", "4" or "9". In this case the attribute "Other guarantee reference" can not be used.'

4. The explanatory text of the data attribute 'Other guarantee reference' is replaced by the following:

Type/length: an..35

This attribute shall be used if the attribute "Guarantee type" contains other codes than "0", "1", "2", "4" or "9". In this case the attribute "GRN" can not be used.'

5. Under the data group 'Guarantee Reference' the explanatory text under the attribute 'Access code' is replaced by the following:

'Type/length: an4

The attribute shall be used when the attribute "GRN" is used, otherwise this attribute is optional for the Member States. Depending on the type of guarantee, it is issued by the office of guarantee, the guarantor or the principal and used to secure a specific guarantee.'

ANNEX II

Annex 38, box 52, is amended as follows:

Under 'other entries' for code 2 the following is inserted:

- '— reference for the guarantee undertaking
- office of guarantee'

—

ANNEX III

In subparagraph 1 of Annex 45a, Chapter II, paragraph A, the following last sentence is inserted:

'The "MRN" shall also be printed in bar code mode using the standard "code 128", character set "B":'

ANNEX IV

The second indent of Annex 47a, point 3 is replaced by the following:

- '— except where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, this individual guarantee may be used only at the office of departure identified in the guarantee document.'

————

ANNEX V

'ANNEX 67

APPLICATION AND AUTHORISATION FORMS**(Articles 292, 293, 497 and 505)**

GENERAL REMARKS

1. The layout of the models is not binding; e.g. instead of boxes the Member States may provide for forms with a line structure or if required the space of the boxes may be extended.

However the order numbers and the appropriate text are obligatory.

2. The Member States may provide for boxes or lines for national purposes. These boxes or lines shall be indicated by an order number plus a capital letter (e.g. 5A).
3. In principle boxes with a bold order number must be completed. The explanatory note refers to exceptions. The customs administrations may provide for the completion of box 5 as mandatory only where a single authorisation is applied for.
4. The Appendix of the notes shall contain the IPR economic-condition-codes according to Annex 70.



EUROPEAN COMMUNITY

MODEL

Application for authorisation to use a customs procedure with economic impact/end-use

Note: Please refer to the appropriate explanatory note when filling out this form

Original	1. Applicant		Reserved for customs purposes	
	2. Customs procedure(s)		3. Type of application	4. Continuation forms
	5. Place and kind of accounts/records			
	6. Period of validity of the authorisation			
	a		b	
	7. Goods to be placed under the customs procedure			
	CN code	Description	Quantity	Value
	8. Compensating or processed products			
	CN code	Description		Rate of yield
	9. Details of the planned activities			
	10. Economic conditions			
	11. Customs office(s)			
	a	of entry		
	b	of discharge		
	c	supervising office(s)		
12. Identification	13. Period for discharge (months)	14. Simplified procedures	15. Transfer	
		a	b	
16. Additional information				
17.				
Signed		Dated		
Name				



EUROPEAN COMMUNITY

MODEL

Application for authorisation to operate a customs warehouse or to use the arrangements in a type E warehouse

Continuation form

Original	18. Warehouse type		
	19. Warehouse or storage facilities (type E)		
	20. Deadline for lodging inventory of goods		
	21. Loss rate		
	22. Storage of goods not under the warehousing arrangements		
	CN code	Description	Category/customs procedure
	23. Usual forms of handling		
	24. Temporary removal. Purpose:		
	25. Additional information		
	26.		

Signed **Dated**

Name



EUROPEAN COMMUNITY

MODEL

Application for authorisation to use inward processing

Continuation form

Original	18. Equivalent goods			
	<table border="1"><thead><tr><th style="width: 30%;">CN code</th><th>Description</th></tr></thead><tbody><tr><td> </td><td> </td></tr></tbody></table>	CN code	Description	
CN code	Description			
	19. Prior exportation			
	20. Release for free circulation without customs declaration?			
	21. Additional information			
	22. Signed Dated Name			



EUROPEAN COMMUNITY

MODEL

Application for authorisation to use outward processing

Continuation form

Original	18. System	
	19. Replacement products	
	CN code	Description
	20. Article 147(2) of the Code	
	21. Article 586(2)	
	22. Additional information	
	23.	
	Signed	Dated
	Name	



EUROPEAN COMMUNITY

MODEL

Authorisation to use a customs procedure with economic impact/end-use

		GB (Authorisation number)		
Original	1. Holder of authorisation	Issuing authority		
	1a. This decision refers to your application of			
	Ref. no:			
	2. Customs procedure(s)	3. Type of authorisation	4. Continuation forms	
	5. Place and kind of accounts/records			
	6. Period of validity of the authorisation			
	a		b	
	7. Goods which may be placed under the customs procedure:			
	CN code	Description	Quantity	Value
	8. Compensating or processed products:			
	CN code	Description	Rate of yield	
	9. Details of the planned activities:			
	10. Economic conditions:			
	11. Customs office(s)			
a	of entry:			
b	of discharge:			
c	supervising office(s):			
12. Identification	13. Period for discharge (months)	14. Simplified procedures	15. Transfer	
		a	b	
16. Additional information/conditions (e.g. security requirements)				
17.				
Date	Signature	Stamp		
	Name			



EUROPEAN COMMUNITY

MODEL

Authorisation to operate a customs warehouse or to use the arrangements in a type E warehouse

Continuation form

GB
(Authorisation number)

Original	18. Warehouse type		Identification number of the warehouse		
	19. Warehouse or storage facilities (type E)				
	20. Deadline for lodging inventory of goods				
	21. Loss rate				
	22. Storage of goods not under the warehousing arrangements				
	CN code		Description		Category/customs procedure
	23. Usual forms of handling				
	24. Temporary removal. Purpose:				
	25. Additional information				
26.					
Date		Signature		Stamp	
		Name			



EUROPEAN COMMUNITY

MODEL

Authorisation to use inward processing

Continuation form

GB
(Authorisation number)

Original	18. Equivalent goods	
	CN code	Description
	19. Prior exportation	
20. Release for free circulation without customs declaration		
21. Additional information		
22.		
Date	Signature	Stamp
	Name	



EUROPEAN COMMUNITY

MODEL

Authorisation to use outward processing

Continuation form

GB
(Authorisation number)

Original	18. System	
	19. Replacement products	
	CN code	Description
	20. Article 147(2) of the Code	
	21. Article 586(2)	
	22. Additional information	
	23.	
	Date	Signature
		Stamp
		Name

EXPLANATORY NOTES

Title I

Particulars to be entered in the various boxes of the application form

General note:

References are to the implementing provisions of the Customs Code unless otherwise stated.

1. Applicant

Enter the full name and address of the applicant. The applicant is the person to whom the authorisation should be issued.

2. Customs procedure(s)

Enter the customs procedure(s) under which the goods listed in box 7 are intended to be placed. The relevant customs procedures are given below:

- free circulation with end-use
- customs warehousing
- inward processing — suspension system
- inward processing — drawback system
- processing under customs control
- temporary importation
- outward processing

Note:

If the applicant applies for an authorisation to use more than one customs procedure (integrated authorisation) and the form does not fit the requirements (e.g. because the goods which should be placed under the customs procedures are not the same for each procedure) separate forms should be used.

3. Type of application

Type of application must be entered in this box by using at least one of the following codes:

- 1 = first application
- 2 = application for modified or renewed authorisation (also indicate the appropriate authorisation number)
- 3 = application for a single authorisation
- 4 = application for successive authorisation (inward processing)

4. Continuation forms

Enter the number of continuation forms attached.

Note:

Continuation forms are provided for the following customs procedures:
customs warehousing, inward processing (where necessary) and outward processing (where necessary)

5. Place and kind of accounts/records

Enter the place of accounts. This is the place where the applicant's commercial, tax or other accounting material, or such data held on his behalf, is located. Specify also the kind of accounts by giving details about the system used.

State also the kind of records (stock records) to be used for the customs procedure. Records means: the data containing all the necessary information and technical details, enabling the customs authorities to supervise and control the customs procedure.

Note:

- If it is intended to use a customs warehouse type B, box 5 is not to be completed.
- In case of temporary importation box 5 need be completed only where required by customs authorities.
- In case of application for a single authorisation indicate the place and kind of main accounts.

6. Period of validity of the authorisation	
a	b

Indicate in box 6a the requested date on which the authorisation should take effect (day/month/year). In principle the authorisation takes effect on the date of issue at the earliest. In this case enter 'date of issue'. The date of expiry of the authorisation may be suggested in box 6b.

7. Goods to be placed under the customs procedure			
CN code	Description	Quantity	Value

— *CN code*

Complete according to the Combined Nomenclature (CN code = eight digits).

— *Description*

The description of the goods means the trade and/or technical description.

— *Quantity*

Enter the estimated quantity of the goods intended to be placed under the customs procedure.

— *Value*

Enter the estimated value in euro or in other currency of the goods intended to be placed under the customs procedure.

Note:

End-use:

1. If the application concerns goods other than those under 2 below, you should enter in sub-box "CN code", where appropriate; the Taric Code (10 digits or 14 digits).
2. If the application concerns goods under the special provisions (Part A and B) contained in the preliminary provisions of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft) CN codes are not required. Applicants should state in sub-box "Description" for instance: "Civil aircraft and parts thereof/special provisions, part B of the CN". Furthermore it is then not necessary to give details about the CN code, quantity and the value of the goods;

Customs warehousing:

If the application covers a number of items of different goods, you may enter the word "various" in sub-box "CN code". In this case describe the nature of goods to be stored in sub-box "Description". It is not necessary to give details about the CN code, quantity and value of the goods;

Inward and outward processing:

CN code: The four-digit code may be indicated. However the eight-digit code must be given where:

- equivalent goods or the standard exchange system are to be used,
- Article 586(2) is applied,
- the economic conditions are identified by codes 10, 11 or 99,
- milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/1999 are concerned and code 30 is used in relation with usual forms of handling, the *de minimis* value or the supply balance in accordance with Article 11 of Council Regulation (EC) No 3448/93 or
- the customs authorities require this in accordance with the first paragraph of Article 499.

Description: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system give details about commercial quality and technical characteristics of the goods.

Quantity: This information need not be entered with regard to inward processing where the code used to refer to the economic conditions is code 30 in so far as it is not intended to use equivalent goods. However the quantity must be indicated where processing of durum wheat to produce pasta is involved or where the eight-digit code must be given for milk and milk products.

Value: This information need not be given where the quantity is not required unless the applicant intends to avail himself of code 30 (*de minimis* value).

8. Compensating or processed products		
CN code	Description	Rate of yield

General remark:

Enter details of all compensating products resulting from the operations indicating main compensating product (MCP) or secondary compensating product (SCP) as appropriate.

CN code and description:
See comments on box 7.

Rate of yield:
Indicate the estimated rate of yield or method by which that rate is to be determined. In case of standard rates of yield refer to Annex 69 and indicate the appropriate numerical order.

9. Details of the planned activities

Describe the nature of the planned activities (e.g. details of the operations under a job-processing contract or kind of usual forms of handling) to be carried out on the goods within the customs procedure. Indicate also the appropriate place(s).

If more than one customs procedure is applied for in box 2, the description must clearly show whether the goods are to be placed under the customs procedures alternatively or successively.

If more than one customs administration is involved, indicate the name(s) of the Member State(s) as well as the places.

Note:

In the case of "end-use" enter the intended end-use and the place(s) where the goods will be assigned to the prescribed end-use.

Where appropriate enter name, address and function of other operators involved.

If a transfer of rights and obligations is intended (Articles 82(2) and 90 of the Code), enter in box 9, if possible, details about the transferee.

10. Economic conditions

The applicant must give reasons for the fulfilment of the economic conditions.

In particular for:

- customs warehousing that an economic need for warehousing exists,
- inward processing by using at least one of the two-digit codes set out in the appendix for each CN code which has been indicated in box 7,
- processing under customs control that the use of non-Community sources enables processing activities to be created or maintained in the Community.

Note:

In the case of:

- end-use box 10 is not to be completed,
- temporary importation it is necessary to indicate the Article(s) under which authorisation is applied for and to give details about the owner of the goods described in box 7,
- outward processing complete box 10 only if required by the customs authorities pursuant to Article 585(1).

11. Customs office(s)	
a	of entry
b	of discharge
c	supervising office(s)

Indicate the suggested customs office(s).

Note:

In case of end-use box 11b is not to be completed.

12. Identification

Enter in box 12 the intended means of identification by using at least one of the following codes:

- 1 = serial or manufacturer's number
- 2 = affixing of plumbs, seals, clip-marks or other distinctive marks
- 3 = information sheet INF
- 4 = taking of samples, illustrations or technical descriptions

5 = carrying out of analyses

6 = information document set out in Annex 104 (only suitable for outward processing)

7 = other means of identification (explain in box 16 "additional information")

8 = without identification measures according to Article 139 second subparagraph of the code (only suitable for temporary importation)

Note:

In the case of customs warehousing completion is necessary only if prefinanced goods are involved or if this is required by the customs authorities.

Box 12 is not to be completed in the case of inward processing with equivalent goods, outward processing with standard exchange system or where Article 586 (2) is applied. Box 18 of the continuation form "inward processing" or boxes 19 or 21 of the continuation form "outward processing" shall be completed instead.

13. Period for discharge (months)

Enter the estimated period needed for the operations to be carried out or use within the customs procedure(s) applied for (box 2). The period starts when the goods are placed under the customs procedure. This period ends when the goods or products have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system), or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

Note:

- In the case of end-use state the period which will be needed to assign the goods to the prescribed end-use or to transfer the goods to another holder of authorisation.
- In the case of customs warehousing the period is unlimited; therefore leave blank.
- In the case of inward processing: where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. If this simplification is required enter: "Article 542(2)" and give the details in box 16.

14. Simplified procedures

a

b

Box 14 a:

If it is intended to use a simplified entry procedure specify using at least one of the following codes:

- 1 = incomplete declaration (Article 253 (1))
- 2 = simplified declaration procedure (Article 253 (2))
- 3 = local clearance procedure with presentation (Article 253 (3))
- 4 = local clearance procedure without presentation (Article 253 (3))

Box 14b:

If it is intended to use a simplified discharge procedure specify using at least one of the following codes:

The same as for box 14 a.

Note:

In the case of end-use procedure box 14 b is not to be completed.

15. Transfer

If a transfer of goods or products is intended state the proposed transfer formalities using at least one of the following codes:

- 1 = without customs formalities between different places designated in the authorisation applied for
- 2 = transfer from the office of entry to the applicant's or operator's facilities or place of use under cover of the declaration for entry for the customs procedure
- 3 = transfer to the office of exit with a view to re-exportation should take place under cover of the customs procedure
- 4 = transfer from one holder to another in accordance with Annex 68

Note:

Indicate in box 16 the suggested procedure

- 5 = control copy T 5 (only suitable for end-use)
- 6 = other documents (only suitable for end-use; describe in box 16).

Note:

Transfer is not possible where the place of departure or arrival of the goods is a type B warehouse.

16. Additional information

Indicate all additional information considered useful.

17.

Signed Dated

Name

If a continuation form is used complete only the appropriate box (22, 23 or 26) instead.

Title II
Remarks concerning the continuation forms

Continuation form "customs warehousing"

18. **Warehouse type**

Indicate one of the following types:
 Type A, B, C, D or E.

19. **Warehouse or storage facilities (type E)**

Enter the precise place intended to be used as the customs warehouse or, where the application relates to a type E warehouse, as storage facilities.

20. Deadline for lodging inventory of goods

You can make a suggestion for the deadline for lodging inventory of goods.

21. Loss rate

Give details, where appropriate, of loss rate(s).

22. Storage of goods not under the arrangements		
CN code	Description	Category/customs procedure

CN code and description

Where it is planned to use common storage state the eight-digit CN code, commercial quality and technical characteristics of the goods. In all other cases the trade and/or technical description is sufficient or if the storage of goods not under the arrangements covers a number of items of different goods, you may enter the word "various" in sub-box "CN code". In this case describe the nature of goods to be stored in sub-box "Description".

Category/customs procedure

Indicate in column "Category/customs procedure" the appropriate code(s):

- 1 = Community agricultural goods
- 2 = Community industrial goods
- 3 = non-Community agricultural goods
- 4 = non-Community industrial goods

and specify the customs procedure if any to which the goods are subject.

23. Usual forms of handling

Complete if usual forms of handling are envisaged.

24. Temporary removal. Purpose:

Complete if temporary removal is envisaged.

25. Additional information

Indicate all additional information considered useful with regard to boxes 18 to 24.

Continuation form "inward processing"

18. Equivalent goods	
CN code	Description

Where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the equivalent goods to enable the customs authorities to make the necessary comparison between import goods and equivalent goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison. If the equivalent goods are at a more advanced stage of manufacture than the import goods give appropriate information in box 21.

19. Prior exportation

Where it is planned to use the prior exportation system indicate the period within which the non-Community goods should be declared for the arrangements taking account of the time required for procurement and transport to the Community.

20. Release for free circulation without customs declaration?

Where it is requested that the compensating products or goods in the unaltered state will be released for free circulation without formalities, enter "YES".

21. Additional information

Indicate all additional information considered useful with regard to boxes 18 to 20.

Continuation form "outward processing"

18. System

Where intended enter the appropriate code(s):
1 = standard exchange system without prior importation
2 = standard exchange system with prior importation

19. Replacement products	
CN code	Description

Where it is planned to use the standard exchange system (only possible in case of repair), state the eight-digit CN code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary export goods and the replacement products. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

20. Article 147(2) of the code?

Where the applicant is not the person who arranges for the processing operations to be carried out, authorisation may be granted (only for goods of Community origin) in accordance with Article 147(2) of the code. Enter in box 20 "YES" and give the appropriate details.

21. Article 586(2)?

Where the nature of the processing operations does not allow it to be established that the compensating products have resulted from the temporary export goods, the authorisation may nevertheless be granted in duly justified cases, provided the applicant can offer sufficient guarantees that the goods used in the processing operations share the same eight-digit CN code, the same commercial quality and the same technical characteristics as the temporary export goods. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this purpose. If such an authorisation is applied for enter in box 21 "YES" and give the appropriate details.

22. Additional information

Indicate all additional information considered useful with regard to boxes 18 to 21.

Appendix

(IPR economic condition codes according to Annex 70)

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ANNEX 68

TRANSFER OF GOODS OR PRODUCTS COVERED BY THE ARRANGEMENTS FROM ONE HOLDER TO ANOTHER**(Article 513)****A. Normal procedure (three SAD copies)**

1. Where goods or products are transferred from one holder to another without discharge of the arrangements, a form corresponding to the model drawn up in accordance with Articles 205 to 215 shall be completed on copies 1, 4 and an additional identical copy to copy 1.
2. Before a transfer takes place, the supervising office dealing with the first holder shall be notified of the proposed transfer, in a manner which that office shall determine, in order to enable the performance of any checks considered necessary.
3. Additional copy 1 shall be retained by the first holder (the sender of the goods or products), and copy 1 forwarded to his supervising office.
4. Copy 4 shall accompany the goods or products and be retained by the second holder.
5. The supervising office of the first holder shall forward copy 1 to the supervising office of the second holder.
6. The second holder shall issue the first holder a receipt for the transferred goods or products specifying the date of their entry into the records (acceptance of the written customs declaration in the case of temporary importation) which the latter shall retain.

B. Simplified procedures:*I. Using two SAD copies:*

1. Where goods or products are transferred from one holder to another without discharge of the arrangements only copies 1 and 4 of the document referred to in paragraph 1 of Part A shall be completed.
2. Before the goods or products are transferred, the supervising offices shall be informed of the intended transfer in the manner which they shall stipulate, to enable them to carry out any controls they consider necessary.
3. The first holder (the sender of the goods or products) shall retain copy 1.
4. Copy 4 may accompany the goods or products and be retained by the second holder.
5. Paragraph 6 of Part A shall apply.

II. Using other methods instead of the SAD where the necessary information is provided:

- data processing,
- commercial or administrative documents, or
- any other document.

Appendix

Where the SAD copies are used, the boxes indicated must contain the following information:

2. *Consignor*: give the name and address of the first holder, the name and address of his supervising office, followed by the authorisation number and the issuing customs authority.
3. *Forms*: indicate the order number of the set of forms among the total number of sets used.

Where the declaration relates to a single item (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.

5. *Items*: state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.
8. *Consignee*: give the name of the second holder, the name and address of his supervising office and the address where the goods or products are to be stored, used or processed followed by the authorisation number and the issuing customs authority.
15. *Dispatching country*: indicate the Member State from which the goods are dispatched.
31. *Packages and description of goods; marks and numbers — container No(s) — number and kind*: enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpacked goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate, plus the details needed to identify them.

The goods should be described using their usual commercial description, in sufficient detail to allow the goods to be identified. Where a container is used, the identification marks of the container should also be indicated in this box.

32. *Item No*: state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.

Where the declaration relates to a single item, the customs authorities may stipulate that nothing should be entered in this box.

33. *Commodity code*: enter the CN code for the item in question ⁽¹⁾.
35. *Gross mass*: where necessary, state the gross mass in kilograms of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

38. *Net mass*: state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.

41. *Supplementary units*: where necessary, indicate the quantity in the units laid down in the Combined Nomenclature.

44. *Additional information; documents produced, certificates and authorisation*: enter the date of the first entry into the arrangements and 'Transfer' in capital letters followed by, as appropriate:

- 'CW' —
- 'TP/S' —
- 'PCC' —
- 'TI' —

When the import goods are subject to specific commercial policy measures and when these measures are still to be applied at the moment of transfer, the words 'Commercial Policy' should be added to this entry.

47. *Calculation of taxes*: enter the tax base (value, weight or other).
54. *Place and date; signature and name of the declarant or his representative*: enter the original hand-written signature of the person indicated in box 2 followed by his name. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature and name.

⁽¹⁾ Box not mandatory in the case of the customs warehousing arrangements.

ANNEX 69

STANDARD RATES OF YIELD

(Article 517(3))

General remark:

The standard rates of yield shall apply only to import goods of sound, genuine and merchantable quality which conform to any standard quality laid down in Community legislation and on condition that the compensating products are not obtained by special processing methods in order to meet specific quality requirements.

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN code	Description		Code ⁽¹⁾	Description	
(1)	(2)	(3)	(4)	(5)	
0407 00 30	Eggs in shell	1	ex 0408 99 80	(a) Eggs, not in shell, liquid or frozen	86,00
			ex 0511 99 90	(b) Shells	12,00
		2	0408 19 81	(a) Egg yolks, liquid or frozen	33,00
			ex 0408 19 89	(b) Egg albumin, liquid or frozen	53,00
			ex 3502 19 90		12,00
		3	0408 91 80	(a) Eggs, not in shell, dried	22,10
			ex 0511 99 90	(b) Shells	12,00
		4	0408 11 80	(a) Egg yolks, dried	15,40
			ex 3502 11 90	(b) Egg albumin, dried (in crystals)	7,40
			ex 0511 99 90	(c) Shells	12,00
		5	0408 11 80	(a) Egg yolks, dried	15,40
			ex 3502 11 90	(b) Egg albumin, dried (in another form)	6,50
ex 0511 99 90	(c) Shells		12,00		
ex 0408 99 80	Eggs, not in shell, liquid or frozen	6	0408 91 80	Eggs, not in shell, dried	25,70
0408 19 81 and ex 0408 19 89	Egg yolks, liquid or frozen	7	0408 11 80	Egg yolks, dried	46,60

(1)	(2)	(3)	(4)	(5)
ex 1001 90 99	Common wheat	8 ex 1101 00 15 (100)	(a) Common wheat flour having by weight on the dry product an ash content not exceeding 0,60 %	(*)
		ex 2302 30 10	(b) Bran	22,50
		ex 2302 30 90	(c) Sharps	2,50
		9 ex 1101 00 15 (130)	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,60 % but not exceeding 0,90 %	(*)
		ex 2302 30 10	(b) Bran	20,00
		10 1101 00 15 (150)	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,90 % but not exceeding 1,10 %	(*)
		ex 2302 30 10	(b) Bran	13,25
		11 1101 00 15 (170)	(a) Common wheat flour having by weight on the dry product an ash content exceeding 1,10 % but not exceeding 1,65 %	(*)
		ex 2302 30 10	(b) Bran	6,25
		12 1101 00 15 (180)	Common wheat flour having by weight on the dry product an ash content exceeding 1,65 % but not exceeding 1,90 %	98,03
		13 1104 29 11	Hulled wheat (shelled or husked) whether or not sliced or kibbled (3)	(*)
		14 1107 10 11	(a) Malt, unroasted, obtained from wheat, in the form of flour	(*)
		ex 1001 90 99	(b) Not-germinated common wheat	1,00
		ex 2302 30 10	(c) Bran	19,00
		ex 2302 30 or ex 2303 30 00	(d) Rootlets	3,50
15 1107 10 19	(a) Malt, unroasted, obtained from wheat, in a form other than of flour	(*)		
ex 1001 90 99	(b) Not-germinated common wheat	1,00		
ex 2302 30 or ex 2303 30 00	(c) Rootlets	3,50		

(1)	(2)	(3)	(4)	(5)	
ex 1001 90 99 (cont'd)		16 1108 11 00	(a) Wheat starch	45,46	
		1109 00 00	(b) Wheat gluten	7,50	
		ex 2302 30 10	(c) Bran	25,50	
		ex 2303 10 90	(d) Residues of starch manufacture	12,00	
1001 10 00	Durum wheat	17	ex 1103 11 10	(a) Cereal meal 'Couscous' ⁽⁴⁾	50,00
			1103 11 10	(b) Cereal groats and cereal meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	17,00
			1101 00 11	(c) Flour	8,00
			ex 2302 30 10	(d) Bran	20,00
		18	ex 1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight	60,00
			1101 00 11	(b) Flour	15,00
			ex 2302 30 10	(c) Bran	20,00
		19	ex 1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	67,00
			1101 00 11	(b) Flour	8,00
			ex 2302 30 10	(c) Bran	20,00
		20	ex 1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 1,30 % or more by weight	75,00
			ex 2302 30 10	(b) Bran	20,00
21	ex 1902 19 10	(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 11	(b) Flour	13,70		
	ex 2302 30 10	(b) Bran	18,70		

(1)	(2)	(3)	(4)	(5)	
1001 10 00 (cont'd)	22	ex 1902 19 10	(a) Pasta, containing no eggs and 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 weight	66,67	
		1101 00 11	(b) Flour	8,00	
		ex 2302 30 10	(c) Bran	20,00	
		23	ex 1902 19 10	(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 % but not exceeding 1,30 % by weight	71,43
			1101 00 11	(b) Flour	3,92
			ex 2302 30 10	(c) Bran	19,64
		24	ex 1902 19 10	(a) Pasta, containing 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	ex 1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, in the dry matter, not exceeding 0,95 % by weight ⁽⁵⁾	⁽⁵⁾
			1101 00 11	(b) Flour	13,70
			ex 2302 30 10	(c) Bran	18,70
		26	ex 1902 11 00	(a) Pasta, 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 weight ⁽⁵⁾	⁽⁵⁾
		1101 00 11	(b) Flour	8,00	
		ex 2302 30 10	(c) Bran	20,00	

(1)	(2)	(3)	(4)	(5)	
1001 10 00 <i>(cont'd)</i>		27 ex 1902 11 00 1101 00 11 ex 2302 30 10	(a) Pasta, 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⁾ (b) Flour (c) Bran	(5) 3,92 19,64	
		28 ex 1902 11 00 ex 2302 30 10	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, in the dry matter of 1,30 % or more by weight ⁽⁵⁾ (b) Bran	(5) 15,00	
		29 ex 1102 90 10 (100) ex 2302 40 10 ex 2302 40 90	(a) Barley flour, or an ash content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight (b) Bran (c) Sharps	66,67 10,00 21,50	
					30 ex 1103 19 30 (100) 1102 90 10 ex 2302 40 10 ex 2302 40 90
31 ex 1104 21 10 (100) ex 2302 40 10 ex 2302 40 90	(a) Hulled (shelled or husked) barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight ⁽³⁾ (b) Bran (c) Sharps				

(1)	(2)	(3)	(4)	(5)
1003 00 90 (cont'd)	32	ex 1104 21 30 (100)	(a) Hulled and sliced or kibbled barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight ('Grütze' or 'Grutten') ⁽³⁾	(*)
		ex 2302 40 10	(b) Bran	10,00
		ex 2302 40 90	(c) Sharps	21,50
	33	ex 1104 21 50 (100)	(a) Pearled barley ⁽⁶⁾ , of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc), first category	50,00
		ex 2302 40 10	(b) Bran	20,00
		ex 2302 40 90	(c) Sharps	27,50
	34	ex 1104 21 50 (300)	(a) Pearled barley ⁽⁶⁾ , of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc), second category	(*)
		ex 2302 40 10	(b) Bran	20,00
		ex 2302 40 90	(c) Sharps	15,00
	35	ex 1104 11 90	(a) Flaked barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	66,67
		ex 2302 40 10	(b) Bran	10,00
		ex 2302 40 90	(c) Sharps	21,33
	36	ex 1107 10 91	(a) Barley malt, unroasted, in the form of flour	(*)
		ex 1003 00 90	(b) Barley, not germinated	1,00
		ex 2302 40 10	(c) Bran	19,00
		ex 2302 40 or ex 2303 30 00	(d) Rootlets	3,50
	37	ex 1107 10 99	(a) Barley malt, unroasted	(*)
		ex 1003 00 90	(b) Barley, not germinated	1,00
ex 2302 40 or ex 2303 30 00		(c) Rootlets	3,50	

(1)	(2)	(3)	(4)	(5)
1003 00 90 (cont'd)		38 ex 1003 00 90 ex 2302 40 or ex 2303 30 00	(a) Malt, roasted (b) Barley, not germinated (c) Rootlets	(*) 1,00 3,50
1004 00 00	Oats	39 ex 1102 90 30 (100) ex 2302 40 10 ex 2302 40 90	(a) Oat flour, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a crude fibre content, referred to dry matter, not exceeding 1,8 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated (b) Bran (c) Sharps	55,56 33,00 7,50
		40 ex 1103 12 00 (100) ex 1102 90 30 ex 2302 40 10 ex 2302 40 90	(a) Oat groats and meal, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated (b) Flour (c) Bran (d) Sharps	(*) 2,00 33,00 7,50
		41 ex 1104 22 98	Clipped oats	98,04
		42 ex 1104 22 20 (100) ex 2302 40 10	(a) Hulled (shelled or husked) oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,5 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated ⁽³⁾ (b) Bran	(*) 33,00

(1)	(2)	(3)	(4)	(5)
1004 00 00 (cont'd)		43 ex 1104 22 30 (100)	(a) Hulled and sliced or kibbled oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by weight of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated ('Grütze' or 'Grutten') ⁽³⁾	(*)
		ex 2302 40 10	(b) Bran	33,00
		ex 2302 40 90	(c) Sharps	3,50
		44 ex 1104 12 90 (100)	(a) Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by weight, of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	50,00
		ex 2302 40 10	(b) Bran	33,00
		ex 2302 40 90	(c) Sharps	13,00
		45 ex 1104 12 90 (300)	(a) Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content exceeding 0,1 % but not exceeding 1,5 % by weight, of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	62,50
		ex 2302 40 10	(b) Bran	33,00
		1005 90 00	Maize, other	46 ex 1102 20 10 (100)
ex 1104 30 90	(b) Maize germ			12,00
ex 2302 10 10	(c) Bran			14,00
47 ex 1102 20 10 (200)	(a) Maize flour, of a fat content exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight			(*)
ex 1104 30 90	(b) Maize germ			8,00
ex 2302 10 10	(c) Bran			6,50

(1)	(2)	(3)	(4)	(5)
1005 90 00 (cont'd)	48	ex 1102 20 90 (100)	(a) Maize flour, of a fat content exceeding 1,5 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	83,33
		ex 1104 30 90	(b) Maize germ	8,00
		ex 2302 10 10	(c) Bran	6,50
	49	ex 1103 13 10 (100)	(a) Maize groats and meal, of a fat content not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight (7)	55,56
		1102 20 10 or 1102 20 90	(b) Maize flour	16,00
		ex 1104 30 90	(c) Maize germ	12,00
		ex 2302 10 10	(d) Bran	14,00
	50	ex 1103 13 10 (300)	(a) Maize groats and meal, of a fat content not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (7)	71,43
		ex 1104 30 90	(b) Maize germ	12,00
		ex 2302 10 10	(c) Bran	14,00
	51	ex 1103 13 10 (500)	(a) Maize groats and meal, of a fat content exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (7)	(*)
		ex 1104 30 90	(b) Maize germ	8,00
ex 2302 10 10		(c) Bran	6,50	
52	ex 1103 13 90 (100)	(a) Maize groats and meal, of a fat content exceeding 1,5 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (7)	(*)	
	ex 1104 30 90	(b) Maize germ	8,00	
	ex 2302 10 10	(c) Bran	6,50	

(1)	(2)	(3)	(4)	(5)
1005 90 00 (cont'd)	53	ex 1104 19 50 (110) ex 2302 10 10	(a) Flaked maize, of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7 % by weight (b) Bran	62,50 35,50
	54	ex 1104 19 50 (130) ex 2302 10 10	(a) Flaked maize, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (b) Bran	76,92 21,08
	55	ex 1104 19 50 (150) ex 2302 10 10	(a) Flaked maize, of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (b) Bran	90,91 7,09
	56	1108 12 00	(a) Maize starch (b) The products shown under numerical order No 62	62,11 30,10
	57	ex 1702 30 51 or ex 1702 30 91 ex 1702 30 99	(a) Glucose, in the form of white crystalline powder, whether or not agglomerated ⁽⁸⁾ (b) The products shown under numerical order No 62 (c) Glucose waste	47,62 30,10 10,00
	58	ex 1702 30 59 or ex 1702 30 99	(a) Glucose, other than glucose in the form of white crystalline powder, whether or not agglomerated ⁽⁹⁾ (b) The products shown under numerical order No 62	62,11 30,10
	59	ex 2905 44 11 or ex 3824 60 11	(a) D-Glucitol (sorbitol) in aqueous solution containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content ⁽¹⁰⁾ (b) The products shown under numerical order No 63	59,17 29,10
	60	ex 2905 44 19 or ex 3824 60 19	(a) D-Glucitol (sorbitol) in aqueous solution containing more than 2 % by weight of D-mannitol, calculated on the D-glucitol content ⁽¹¹⁾ (b) The products shown under numerical order No 63	67,56 29,10

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾		
CN code	Description		Code (*)	Description			
(1)		(2)	(3)	(4)	(5)		
1006 10 21	Rice in the husk (paddy or rough), parboiled, round grain	64	1006 20 11	(a) Husked (brown) rice parboiled, round grain	80,00		
			ex 1213 00 00	(b) Husks	20,00		
		65	1006 30 21	(a) Semi-milled rice, whether or not polished or glazed, parboiled, round grain	71,00		
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	6,00		
			1006 40 00	(c) Broken rice	3,00		
			ex 1213 00 00	(d) Husks	20,00		
		66	1006 30 61	(a) Wholly milled rice, whether or not polished or glazed, parboiled, round grain	65,00		
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00		
			1006 40 00	(c) Broken rice	7,00		
			ex 1213 00 00	(d) Husks	20,00		
		1006 10 23	Rice in the husk (paddy or rough), parboiled, medium grain	67	1006 20 13	(a) Husked (brown) rice, parboiled, medium grain	80,00
					ex 1213 00 00	(b) Husks	20,00
68	1006 30 23			(a) Semi-milled rice, whether or not polished or glazed, parboiled, medium grain	71,00		
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90			(b) Rice flour or bran	6,00		
	1006 40 00			(c) Broken rice	3,00		
	ex 1213 00 00			(d) Husks	20,00		

(1)	(2)	(3)	(4)	(5)
1006 10 23 (cont'd)		69 1006 30 63 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 ex 1213 00 00	(a) Wholly milled rice, whether or not polished or glazed, parboiled, medium grain (b) Rice flour or bran (c) Broken rice (d) Husks	65,00 8,00 7,00 20,00
1006 10 25	Rice in the husk (paddy or rough), parboiled, long grain, of a length/width ratio greater than 2 but less than 3	70 1006 20 15 ex 1213 00 00 71 1006 30 25 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 ex 1213 00 00 72 1006 30 65 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 ex 1213 00 00	(a) Husked (brown) rice, parboiled, long grain of a length/width ratio greater than 2 but less than 3 (b) Husks (a) Semi-milled rice, whether or not polished or glazed, parboiled, long grain of a length/width ratio greater than 2 but less than 3 (b) Rice flour or bran (c) Broken rice (d) Husks (a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain of a length/width ratio greater than 2 but less than 3 (b) Rice flour or bran (c) Broken rice (d) Husks	80,00 20,00 71,00 6,00 3,00 20,00 65,00 8,00 7,00 20,00

(1)	(2)	(3)	(4)	(5)		
1006 10 27	Rice in the husk (paddy or rough), parboiled, long grain, of a length/width ratio equal to or greater than 3	73	1006 20 17 ex 1213 00 00	(a) Husked (brown) rice, parboiled, long grain, of a length/width ratio equal to or greater than 3 (b) Husks	80,00 20,00	
		74	1006 30 27 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 ex 1213 00 00	(a) Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3 (b) Rice flour or bran (c) Broken rice (d) Husks	68,00 6,00 6,00 20,00	
	75	1006 30 67 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 ex 1213 00 00	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3 (b) Rice flour or bran (c) Broken rice (d) Husks	62,00 8,00 10,00 20,00		
	1006 10 92	Rice in the husk (paddy or rough), round grain	76	1006 20 11 ex 1213 00 00	(a) Husked (brown) rice, parboiled, round grain (b) Husks	80,00 20,00
			77	1006 20 92 ex 1213 00 00	(a) Husked (brown) rice, round grain (b) Husks	80,00 20,00
			78	1006 30 21 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 ex 1213 00 00	(a) Semi-milled rice, whether or not polished or glazed, parboiled, round grain (b) Rice flour or bran (c) Broken rice (d) Husks	71,00 6,00 3,00 20,00

(1)	(2)	(3)	(4)	(5)	
1006 10 92 (cont'd)	79	1006 30 42	(a) Semi-milled rice, whether or not polished or glazed, round grain	65,00	
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	5,00	
		1006 40 00	(c) Broken rice	10,00	
		ex 1213 00 00	(d) Husks	20,00	
	80	1006 30 61	(a) Wholly milled rice, whether or not polished or glazed, parboiled, round grain	65,00	
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00	
		1006 40 00	(c) Broken rice	7,00	
		ex 1213 00 00	(d) Husks	20,00	
	81	1006 30 92	(a) Wholly milled rice, whether or not polished or glazed, round grain	60,00	
1102 30 00 or ex 2302 20 10 or ex 2302 20 90		(b) Rice flour or bran	8,00		
1006 40 00		(c) Broken rice	12,00		
ex 1213 00 00		(d) Husks	20,00		
1006 10 94	Rice in the husk (paddy or rough), medium grain	82	1006 20 13	(a) Husked (brown) rice, parboiled, medium grain	80,00
			ex 1213 00 00	(b) Husks	20,00
		83	1006 20 94	(a) Husked (brown) rice, medium grain	80,00
			ex 1213 00 00	(b) Husks	20,00
		84	1006 30 23	(a) Semi-milled rice, whether or not polished or glazed, parboiled medium grain	71,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	6,00
1006 40 00	(c) Broken rice		3,00		
ex 1213 00 00	(d) Husks		20,00		

(1)	(2)	(3)	(4)	(5)
1006 10 94 (cont'd)	85	1006 30 44	(a) Semi-milled rice, whether or not polished or glazed, medium grain	65,00
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	5,00
		1006 40 00	(c) Broken rice	10,00
		ex 1213 00 00	(d) Husks	20,00
	86	1006 30 63	(a) Wholly milled rice, whether or not polished or glazed, parboiled, medium grain	65,00
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00
		1006 40 00	(c) Broken rice	7,00
		ex 1213 00 00	(d) Husks	20,00
	87	1006 30 94	(a) Wholly milled rice, whether or not polished or glazed, parboiled, medium grain	60,00
1102 30 00 or ex 2302 20 10 or ex 2302 20 90		(b) Rice flour or bran	8,00	
1006 40 00		(c) Broken rice	12,00	
ex 1213 00 00		(d) Husks	20,00	
1006 10 96	Rice in the husk (paddy or rough) long grain, of a length/width ratio greater than 2 but less than 3	88 1006 20 15	(a) Husked (brown) rice parboiled, long grain of a length/width ratio greater than 2 but less than 3	80,00
		ex 1213 00 00	(b) Husks	20,00
		89 1006 20 96	(a) Husked (brown) rice, long grain of a length/width ratio of more than 2, but less than 3	80,00
		ex 1213 00 00	(b) Husks	20,00

(1)	(2)	(3)	(4)	(5)
1006 10 96 (cont'd)	90	1006 30 25	(a) Semi-milled rice, whether or not polished or glazed parboiled, long grain of a length/width ratio greater than 2 but less than 3	71,00
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	6,00
		1006 40 00	(c) Broken rice	3,00
		ex 1213 00 00	(d) Husks	20,00
	91	1006 30 46	(a) Semi-milled rice, whether or not polished or glazed, long grain of a length/width ratio greater than 2 but less than 3	65,00
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	5,00
		ex 1006 40 00	(c) Broken rice	10,00
		ex 1213 00 00	(d) Husks	20,00
	92	1006 30 65	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain of a length/width ratio greater than 2 but less than 3	65,00
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00
		1006 40 00	(c) Broken rice	7,00
		ex 1213 00 00	(d) Husks	20,00
93	1006 30 96	(a) Wholly milled rice, whether or not polished or glazed, long grain, of a length/width ratio greater than 2 but less than 3	60,00	
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00	
	1006 40 00	(c) Broken rice	12,00	
	ex 1213 00 00	(d) Husks	20,00	

(1)	(2)	(3)	(4)	(5)	
1006 10 98	Rice in the husk (paddy or rough), long grain, of a length/width ratio equal to or greater than 3	94	1006 20 17 ex 1213 00 00	(a) Husked (brown) rice parboiled, long grain, of a length/width ratio equal to or greater than 3 (b) Husks	80,00 20,00
		95	1006 20 98 ex 1213 00 00	(a) Husked (brown) rice, long grain of a length/width ratio greater than 3 (b) Husks	80,00 20,00
	96	1006 30 27	(a) Semi-milled rice, whether or not polished or glazed, parboiled, of a length/width ratio equal to or greater than 3	68,00	
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	6,00	
		1006 40 00	(c) Broken rice	6,00	
		ex 1213 00 00	(d) Husks	20,00	
	97	1006 30 48	(a) Semi-milled rice, whether or not polished or glazed, of a length/width ratio greater than 3	58,00	
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	7,00	
		1006 40 00	(c) Broken rice	15,00	
		ex 1213 00 00	(d) Husks	20,00	
	98	1006 30 67	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3	62,00	
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00	
1006 40 00		(c) Broken rice	10,00		
ex 1213 00 00		(d) Husks	20,00		

(1)	(2)	(3)	(4)	(5)
1006 10 98 (cont'd)		99 1006 30 98 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 ex 1213 00 00	(a) Wholly milled rice, whether or not polished or glazed, long grain, of a length/width ratio equal to or greater than 3 (b) Rice flour or bran (c) Broken rice (d) Husks	55,00 9,00 16,00 20,00
1006 20 11	Husked (brown) rice, parboiled, round grain	100 1006 30 21 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 101 1006 30 61 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Semi-milled rice, whether or not polished or glazed, parboiled, round grain (b) Rice flour or bran (c) Broken rice (a) Wholly milled rice, whether or not polished or glazed, parboiled, round grain (b) Rice flour or bran (c) Broken rice	93,00 5,00 2,00 88,00 10,00 2,00
1006 20 13	Husked (brown) rice, parboiled, medium grain	102 1006 30 23 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00 103 1006 30 63 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Semi-milled rice, whether or not polished or glazed, parboiled, medium grain (b) Rice flour or bran (c) Broken rice (a) Wholly milled rice, whether or not polished or glazed, parboiled, medium grain (b) Rice flour or bran (c) Broken rice	93,00 5,00 2,00 88,00 10,00 2,00

(1)	(2)	(3)	(4)	(5)			
1006 20 15	Husked (brown) rice, parboiled, long grain of a length/width ratio greater than 2 but less than 3	104	1006 30 25 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio greater than 2 but less than 3 93,00 (b) Rice flour or bran 5,00 (c) Broken rice 2,00			
		105	1006 30 65 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain, of the length/width ratio greater than 2 but less than 3 88,00 (b) Rice flour or bran 10,00 (c) Broken rice 2,00			
		1006 20 17	Husked (brown) rice, parboiled, long grain of a length/width ratio equal to or greater than 3	106	1006 30 27 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3 93,00 (b) Rice flour or bran 5,00 (c) Broken rice 2,00	
					107	1006 30 67 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3 88,00 (b) Rice flour or bran 10,00 (c) Broken rice 2,00

(1)	(2)	(3)	(4)	(5)		
1006 20 92	Husked (brown) rice, round grain	108	1006 30 42 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Semi-milled rice, whether or not polished or glazed, round grain 84,00 (b) Rice flour or bran 6,00 (c) Broken rice 10,00		
		109	1006 30 92 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, round grain 77,00 (b) Rice flour or bran 12,00 (c) Broken rice 11,00		
		1006 20 94	Husked (brown) rice, medium grain	110	1006 30 44 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Semi-milled rice, whether or not polished or glazed, medium grain 84,00 (b) Rice flour or bran 6,00 (c) Broken rice 10,00
				111	1006 30 94 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, medium grain 77,00 (b) Rice flour or bran 12,00 (c) Broken rice 11,00
1006 20 96	Husked (brown) rice, long grain, of a length/width ratio greater than 2 but less than 3	112	1006 30 46 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Semi-milled rice, whether or not polished or glazed, long grain, of a length/width ratio greater than 2 but less than 3 84,00 (b) Rice flour or bran 6,00 (c) Broken rice 10,00		

(1)	(2)	(3)	(4)	(5)
1006 20 96 (cont'd)		113	1006 30 96 (a) Wholly milled rice, whether or not polished or glazed, long grain, of a length/width ratio greater than 2 but less than 3 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 (b) Rice flour or bran 1006 40 00 (c) Broken rice	77,00 12,00 11,00
1006 20 98	Husked (brown) rice, long grain, of a length/width ratio equal to or greater than 3	114	1006 30 48 (a) Semi-milled rice, whether or not polished or glazed, long grain, of a length/width ratio equal to or greater than 3 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 (b) Rice flour or bran 1006 40 00 (c) Broken rice	78,00 10,00 12,00
		115	1006 30 98 (a) Wholly-milled rice, whether or not polished or glazed, long grain, of a length/width ratio equal to or greater than 3 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 (b) Rice flour or bran 1006 40 00 (c) Broken rice	73,00 12,00 15,00
1006 30 21	Semi-milled rice, whether or not polished or glazed, parboiled, round grain	116	1006 30 61 (a) Wholly milled rice, whether or not polished or glazed, parboiled, round grain 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 (b) Rice flour or bran 1006 40 00 (c) Broken rice	96,00 2,00 2,00
1006 30 23	Semi-milled rice, whether or not polished or glazed, parboiled, medium grain	117	1006 30 63 (a) Wholly milled rice, whether or not polished or glazed, parboiled, medium grain 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 (b) Rice flour or bran 1006 40 00 (c) Broken rice	96,00 2,00 2,00

(1)	(2)	(3)	(4)	(5)
1006 30 25	Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio greater than 2 but less than 3	118 1006 30 65 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio greater than 2 but less than 3 (b) Rice flour or bran (c) Broken rice	96,00 2,00 2,00
1006 30 27	Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3	119 1006 30 67 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3 (b) Rice flour or bran (c) Broken rice	96,00 2,00 2,00
1006 30 42	Semi-milled rice, whether or not polished or glazed, round grain	120 1006 30 92 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, round grain (b) Rice flour or bran (c) Broken rice	94,00 2,00 4,00
1006 30 44	Semi-milled rice, whether or not polished or glazed, medium grain	121 1006 30 94 1102 30 00 or ex 2302 20 10 or ex 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, medium grain (b) Rice flour or bran (c) Broken rice	94,00 2,00 4,00

(1)	(2)	(3)	(4)	(5)
1006 30 46	Semi-milled rice, whether or not polished or glazed, long grain of a length/width ratio greater than 2 but less than 3	122	1006 30 96 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, long grain, of a length/width ratio greater than 2 but less than 3 94,00 (b) Rice flour or bran 2,00 (c) Broken rice 4,00
1006 30 48	Semi-milled rice, whether or not polished or glazed, long grain of a length/width ratio equal to or greater than 3	123	1006 30 98 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Wholly milled rice, whether or not polished or glazed, long grain, of a length/width ratio equal to or greater than 3 93,00 (b) Rice flour or bran 2,00 (c) Broken rice 5,00
1006 30 61 to 1006 30 98	Wholly milled rice	124	ex 1006 30 61 to ex 1006 30 98	Wholly milled rice, polished, glazed or prepacked ⁽¹³⁾ 100,00
1006 30 92 1006 30 94 1006 30 96 1006 30 98	Wholly milled rice, other	125	ex 1904 10 30	Puffed rice 60,61
1006 30 61 1006 30 63 1006 30 65 1006 30 67	Wholly milled rice, parboiled	126	ex 1904 90 10	Precooked rice ⁽¹⁴⁾ 80,00
1006 30 92 1006 30 94 1006 30 96 1006 30 98	Wholly milled rice, other	127	ex 1904 90 10	Precooked rice ⁽¹⁴⁾ 70,00 60,00 60,00 50,00
1006 40 00	Broken rice	128	1102 30 00	Rice flour 99,00
		129	1103 14 00	Rice groats and meal 99,00
		130	1104 19 91	Rice, flaked 99,00
1509 10 10	Lampante virgin olive oil	131	ex 1509 90 00 ex 3823 19 90	(a) Olive oil, refined, or olive oil 98,00 (b) Acid oils from refining ⁽¹⁵⁾

(1)	(2)	(3)	(4)	(5)	
ex 1510 00 10	Unrefined olive-pomace oil	132	ex 1510 00 90	(a) Olive-pomace oil, refined, or olive-pomace oil	95,00
			ex 1522 00 39	(b) Stearin	3,00
			ex 3823 19 90	(c) Acid oils from refining ^(15a)	
ex 1801 00 00	Cocoa beans, whole or broken, raw	133	ex 1801 00 00	(a) Cocoa beans, whole or broken, shelled and roasted	76,3
			1802 00 00	(b) Cocoa shells, husks, skins and waste	16,7
1801 00 00	Cocoa beans, whole or broken, raw or roasted	134	1803	(a) Cocoa paste	76,3
			1802 00 00	(b) Cocoa shells, husks, skins and waste	16,7
		135	ex 1803 20 00	(a) Cocoa paste, containing not more than 14 % of fats	40,3
			ex 1804 00 00	(b) Cocoa butter	36,0
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		136	ex 1803 20 00	(a) Cocoa paste, containing more than 14 % but not more than 18 % of fats	42,7
			ex 1804 00 00	(b) Cocoa butter	33,6
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		137	ex 1803 20 00	(a) Cocoa paste, containing more than 18 % of fats	44,8
			ex 1804 00 00	(b) Cocoa butter	31,5
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		138	ex 1804 00 00	(a) Cocoa butter	36,0
ex 1805 00 00	(b) Cocoa powder, containing not more than 14 % of fats ⁽¹⁶⁾		40,3		
1802 00 00	(c) Cocoa shells, husks, skins and waste		16,7		
139	ex 1804 00 00	(a) Cocoa butter	33,6		
	ex 1805 00 00	(b) Cocoa powder, containing more than 14 % but not more than 18 % of fats ⁽¹⁶⁾	42,7		
	1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7		

(1)	(2)	(3)	(4)	(5)
1801 00 00 (cont'd)		140	ex 1804 00 00 (a) Cocoa butter ex 1805 00 00 (b) Cocoa powder, containing more than 18 % of fats ⁽¹⁶⁾ 1802 00 00 (c) Cocoa shells, husks, skins and waste	31,5 44,8 16,7
1803 10 00	Cocoa paste not defatted	141	ex 1804 00 00 (a) Cocoa butter ex 1803 20 00 (b) Cocoa paste, containing not more than 14 % of fats	46,7 52,2
		142	ex 1804 00 00 (a) Cocoa butter ex 1803 20 00 (b) Cocoa paste, containing more than 14 % but not more than 18 % of fats	43,6 55,3
		143	ex 1804 00 00 (a) Cocoa butter ex 1803 20 00 (b) Cocoa paste, containing more than 18 % of fats	40,8 58,1
		144	ex 1804 00 00 (a) Cocoa butter ex 1805 00 00 (b) Cocoa powder, containing not more than 14 % of fats ⁽¹⁶⁾	46,7 52,2
		145	ex 1804 00 00 (a) Cocoa butter ex 1805 00 00 (b) Cocoa powder, containing more than 14 % but not more than 18 % of fats ⁽¹⁶⁾	43,6 55,3
		146	ex 1804 00 00 (a) Cocoa butter ex 1805 00 00 (b) Cocoa paste, containing more than 18 % of fats ⁽¹⁶⁾	40,8 58,1
1803 20 00	Cocoa paste, defatted	147	1805 00 00 Cocoa powder ⁽¹⁶⁾	99,0
1701 99 10	White sugar	148	2905 44 19 or 2905 44 91 (a) D-Glucitol (sorbitol) relative to 100 kg of the dry matter 2905 44 99 3824 60 19 3824 60 91 3824 60 99 2905 43 00 (b) D-Mannitol (mannitol)	73,53 24,51
1703	Molasses	149	2102 10 31 Dried bakers' yeasts ⁽¹⁷⁾	23,53
		150	2102 10 39 Other bakers' yeasts ⁽¹⁸⁾	80,00

- (*) The standard rate of yield shall be calculated on the basis of the corresponding conversion coefficient set out in Annex E to Commission Regulation (EC) No 1520/2000 (OJ L 177, 15.7.2000, p. 1).
- (1) The subheadings in this column correspond to those in the Combined Nomenclature. When further subdivision has been necessary this is shown in parentheses (). These subdivisions correspond to those used in the regulations fixing export refunds.
- (2) Losses are calculated by subtracting from 100 the sum of the quantities shown in this column.
- (3) Hulled grains are grains corresponding to the definition given in Annex to Commission Regulation (EEC) No 821/68 (OJ L 149, 29.6.1968, p. 46).
- (4) Cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight and a rate of passage through a sieve with an aperture of 0,25 mm of less than 10 % by weight.
- (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:

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

$$\text{— Numerical order 26: } T = \frac{100}{150 - (X \times 1,6)} \times 100$$

$$\text{— Numerical order 27: } T = \frac{100}{140 - (X \times 1,6)} \times 100$$

$$\text{— Numerical order 28: } T = \frac{100}{126 - (X \times 1,6)} \times 100$$

X represents the number of eggs in shell (or the 50th of their weight expressed in grams of their equivalent in other egg products) used per kg of pasta produced, the result being given to two decimal points.

- (6) Pearled grains are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68.
- (7) This concerns maize groats and meal:
 — of which a percentage not exceeding 30 % by weight passes through a sieve with an aperture of 315 micrometres, or
 — of which a percentage not exceeding 5 % by weight passes through a sieve with an aperture of 150 micrometres.
- (8) For glucose in the form of white crystalline powder, of a concentration other than 92 %, the quantity to be shown is 43,81 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
- (9) For glucose other than in the form of white crystalline powder, of a concentration other than 82 %, the quantity to be shown is 50,93 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
- (10) For D-glucitol, of a concentration other than 70 %, the quantity to be shown is 41,4 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
- (11) For D-glucitol, of a concentration other than 70 %, the quantity to be shown is 47,3 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
- (12) For the application of the alternatives (a) to (f), the real results from the operations have to be taken into account.
- (13) For the purposes of completing the arrangements, the quantity of broken rice obtained shall correspond to the quantity of broken rice as determined at the time of importation for processing of rice under CN codes 1006 30 61 to 1006 30 98. In the case of polishing, this quantity shall be increased by 2 % of the imported rice excluding the broken rice as determined at importation.
- (14) Precooked rice is constituted by bleached rice in grains undergoing a pre-cooking and partial dehydration intended to facilitate final cooking.
- (15) Twice the percentage expressed as oleic acid of the lampante virgin olive oil shall be deducted from the quantity of product shown in column 5 for refined olive oil/olive oil and shall constitute the quantity of acid oil of refining.
- (15a) Twice the percentage expressed as oleic acid of the unrefined olive-residue oil shall be deducted from the quantity of product shown in column 5 for refined olive-residue oil/olive-residue oil and shall constitute the quantity of acid oil of refining.
- (16) In the case of soluble cocoa, add 1,5 % alkaline to the quantity shown in column 5.
- (17) Yield fixed for bakers' yeast, with a content in the dry matter of 95 %, obtained from beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar.
- (18) Yield fixed for bakers' yeast, with a content in the dry matter of 28 %, obtained from beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar.

ANNEX 70

ECONOMIC CONDITIONS AND ADMINISTRATIVE COOPERATION**(Articles 502 and 522)**

A. GENERAL PROVISIONS

This Annex deals on the one hand with the detailed criteria for economic conditions applicable to the inward processing arrangements and on the other hand with information to be exchanged in the framework of the administrative cooperation.

The cases, the format and the time limit within which information must be provided in accordance with Article 522 are indicated for each of the arrangements concerned. Information must also be communicated where the information concerning authorisations granted is modified.

B. DETAILED CRITERIA FOR ECONOMIC CONDITIONS APPLICABLE TO THE INWARD PROCESSING ARRANGEMENTS

Codes and detailed criteria

10: Unavailability of goods produced in the Community falling within the same eight-digit CN code, which are of the same commercial quality and which have the same technical characteristics (comparable goods) as the import goods referred to in the application.

The unavailability covers the total absence of Community production of comparable goods, the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged or the fact that comparable Community goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

11: Although available, comparable goods cannot be used because their price would make the proposed commercial operation economically unviable.

In deciding whether the price of comparable goods produced in the Community would make the proposed commercial operation economically unviable, it shall be necessary to take account, *inter alia* of the impact that the use of Community-produced goods would have on the cost price of the compensating product and hence on the disposal of the product on the third-country market, having regard to:

- the price before duty of the goods for processing and the price of comparable goods produced in the Community less domestic taxes refunded or refundable on export, taking into account the conditions of sale and any refunds or other amounts applying under the common agricultural policy,
- the price obtainable for the compensating products on the third-country market, as ascertained from commercial correspondence or other information.

12: Comparable goods which do not conform to the expressly stated requirements of the third-country purchaser of the compensating products or the compensating products must be obtained from import goods in order to comply with provisions concerning the protection of industrial or commercial property rights (contractual obligations).

30: The following are concerned:

1. operations involving import goods of a non-commercial nature;
2. operations carried out under a job-processing contract;
3. usual forms of handling referred to in Article 531;
4. repair;
5. processing operations on compensating products obtained under a previous inward processing authorisation the granting of which was subject to an examination of the economic conditions;
6. processing of durum wheat falling within CN code 1001 10 00 to produce pasta falling within CN codes 1902 11 00 and 1902 19;
7. operations in which the value ⁽¹⁾ of the import goods, by eight-digit CN code, does not exceed EUR 150 000 for goods listed in Annex 73 or EUR 500 000 for other goods, per applicant and per calendar year (*de minimis* value);

⁽¹⁾ The value is the value for customs purposes of the goods estimated on the basis of the known particulars and on the basis of the documents submitted at the time of the submission of the request.

8. according to Article 11 of Regulation (EC) No 3448/93, where import goods referred to under Part A of Annex 73 are concerned and the applicant presents a document issued by a competent authority permitting the entry for the arrangements for those goods, in the limits of a quantity determined with the aid of a supply balance; or
 9. building, modification or conversion of civil aircraft or satellites or parts of them.
- 99: The applicant considers the economic conditions to be fulfilled for reasons other than those corresponding to the previous codes. The reasons are indicated in his application.

C. INFORMATION TO BE PROVIDED TO THE COMMISSION FOR EACH ARRANGEMENT CONCERNED

The information to be communicated to the Commission corresponds to the boxes of the form the model of which is reproduced in the Appendix.

C.1. Inward processing

The information concerning the economic conditions shall be provided by using one or more of the codes laid down under Part B.

The reason for the rejection of the application or for annulment or revocation of the authorisation for non-observance of the economic conditions is indicated by using code(s). The same codes as those used to identify the economic conditions are used, preceded by the sign of negation (for example: - 10).

Cases in which information is mandatory

Where the economic conditions are identified by codes 10, 11, or 99.

For milk and milk products referred to in Article 1 of Regulation (EC) No 1255/1999 information is also mandatory where code 30 is used in relation with the situations referred to under subdivisions 2, 3, 5, 7 and 8 of this code.

Communication of information

The information intended to complete the columns 2 to 10 of the form reproduced in the Appendix is communicated electronically to the Commission. This information may only be communicated using the form reproduced in the Appendix where technical problems make its electronic communication temporarily impossible.

Communication time limit

Information is to be communicated as soon as possible. If the form reproduced in the Appendix is used, the information is communicated within the time limit indicated thereon.

C.2. Processing under customs control

Information shall be communicated where types of goods and operations other than those mentioned in Annex 76 Part A are concerned.

Information shall be communicated using the form reproduced in the Appendix within the time indicated thereon.

C.3. Outward processing

Columns 8 and 9 'Authorisations granted' are only to be filled in where an authorisation is granted in accordance with Article 147(2) of the Code.

In column (10) 'Reason', it shall be also mentioned if the rejection of the application, annulment or revocation of the authorisation concerns an application submitted or an authorisation granted in accordance with Article 147(2) of the Code.

Information shall be communicated using the form reproduced in the Appendix within the time indicated thereon.

Appendix to Annex 70

Member State 	Arrangements concerned ^(a) <input type="checkbox"/> Inward processing <input type="checkbox"/> Processing under customs control <input type="checkbox"/> Outward processing	Month (number/year) .../...
----------------------------------	--	--

(Information to be provided before the end of the month following the month during which the decision is taken)

Order Number	Goods to be processed/ transformed			Main compensating/ processed products	Economic conditions ^(b)	Equiva- lence ^(c)	Authorisations granted		Application rejected Authorisations annulled/ revoked
	CN code	Estimated value	Estimated quantity ^(d)	CN code	Code(s)		Date of beginning of authori- sation	Date of expiry of authori- sation	Reason
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

^(a) A separate form must be filled for each one of the arrangements concerned. Put a cross in the corresponding box.

^(b) To be filled in only for the inward processing arrangements. Indicate the economic conditions by using the codes in accordance with Part B of the Annex.

^(c) To be filled in only for inward processing authorisations for import goods referred to in Article 1 of Regulation (EC) No 1255/1999. Indicate yes or no.

^(d) Quantity: (a) weight (t); (b) number of parts; (c) hectolitre (hl); (d) length (m).

ANNEX 71

INFORMATION SHEETS

(Article 523)

1. Declarant:	<h1 style="margin: 0;">INF 8</h1> <p style="margin: 0;">INFORMATION SHEET</p> <p style="margin: 0;">No / 0 0 0 0 0</p> <p style="margin: 0;">CUSTOMS WAREHOUSES/ FREE ZONES/ FREE WAREHOUSES</p> <p style="margin: 0;">USUAL FORMS OF HANDLING</p>													
2. Customs office to which application is made:														
4. Customs office to which the information is addressed:	<p>3. APPLICATION</p> <p>The undersigned requests determination of the nature, customs value and quantity of the goods referred to in box 9 which would be taken into consideration if the goods concerned had not undergone the handling referred to in box 8.</p> <p>Place:</p> <p>Date: <table style="display: inline-table; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">day</td> <td style="text-align: center; font-size: 8px;">month</td> <td style="text-align: center; font-size: 8px;">year</td> <td colspan="3"></td> </tr> </table> <p>Signature:</p> </p>								day	month	year			
day	month	year												
5. Holder of the authorisation/approval:														
6. Identification number:	<p>7. Document with which goods are removed from the customs warehouse or the free zone or free warehouse:</p> <p>Nature:</p> <p>No:</p> <p>Date:</p> <p>Customs office:</p>													
8. Nature of the handling:														
9. Marks and numbers; number and kind of packages. Description of goods:	10. Net quantity:													
Particulars to be taken into consideration for determination of the customs debt in respect of the goods referred to in box 9, if they had not undergone the usual forms of handling referred to in box 8:														
11. Nature:	12. Customs value:	13. Quantity:												
<p>14. Stamp of the customs office where the declaration for release for free circulation is lodged (see box 4):</p> <p>Place and date: _____ Signature and stamp: _____</p>	<p>15. Stamp of the customs office which provided the information (see box 2):</p> <p>Place and date: _____ Signature and stamp: _____</p>													

NOTES

A. General notes

The form must be completed in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialled by the person completing the sheet and endorsed by the customs office.

Boxes 1 to 10 of the sheet must be completed in by the person declaring the goods, which have undergone usual forms of handling, for free circulation or another procedure which could imply the creation of a customs debt or, where the sheet is drawn up at the time of removal of the goods from the customs warehouse or from the free zone or free warehouse, for another customs procedure.

B. Special notes referring to the relevant box numbers

1. Give the name and address.
2. and 4. Give the name, address of the customs office. Box 4 is not to be completed where the form is made out when goods are removed from the customs warehouse, free zone or free warehouse;
5. Give the name and address:
 - of the holder, or
 - of the holder of the approval of stock records in the free zone or the free warehouse where the usual forms of handling were carried out.
6. Give the identification number of the customs warehouse or reference particulars of the approval of stock records in a free zone or free warehouse, as appropriate.
7. Box 7 is not to be completed where the form is made out before the goods are removed from the customs warehouse, free zone or free warehouse.

1. Holder:	<h1 style="margin: 0;">INF 1</h1> <p style="margin: 0;">INFORMATION SHEET No / 0 0 0 0 0 INWARD PROCESSING</p>								
2. Application to be made to:	<p>3. APPLICATION(⁽¹⁾)</p> <p>The undersigned holder requests:</p> <p><input type="checkbox"/> transfer</p> <p>The customs office shown in box 4 requests:</p> <p><input type="checkbox"/> that the amount of import duties and of compensatory interest applicable to the goods entered for the arrangements in the event of the authorised release for free circulation of the goods or products specified in box 5 be ascertained and indicated</p> <p><input type="checkbox"/> commercial policy measures be indicated</p> <p><input type="checkbox"/> that the amount of the security be indicated.</p> <p>Date: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">day</td><td style="text-align: center; font-size: 8px;">month</td><td style="text-align: center; font-size: 8px;">year</td><td></td></tr></table> Stamp:</p> <p>Signature:</p>					day	month	year	
day	month	year							
4. Information to be supplied to:	<p>5. Marks and numbers; – number and kind of packages. Description of products or goods:</p> <p>6. Net quantity:</p> <p>7. CN code:</p>								
INFORMATION SUPPLIED BY THE CUSTOMS OFFICE									
8. Particulars necessary for application of specific commercial policy measures:									
<p>9. Liability to:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25%; padding: 2px;">(a) Import duties</td> <td style="border: 1px solid black; width: 25%; padding: 2px;">(b) Compensatory interest</td> <td style="border: 1px solid black; width: 25%; padding: 2px;">(c) Other charges ⁽²⁾</td> <td style="border: 1px solid black; width: 25%; padding: 2px;">(d) Currency</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>		(a) Import duties	(b) Compensatory interest	(c) Other charges ⁽²⁾	(d) Currency				
(a) Import duties	(b) Compensatory interest	(c) Other charges ⁽²⁾	(d) Currency						
10. Remarks:	<p>11. Date ⁽¹⁾:</p> <p><input type="checkbox"/> for the first entering for the arrangements or</p> <p><input type="checkbox"/> where the import duties have been repaid or remitted in accordance with Article 128(1) of the Code:</p> <p style="text-align: center;"> <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">day</td><td style="text-align: center; font-size: 8px;">month</td><td style="text-align: center; font-size: 8px;">year</td><td></td></tr></table> </p>					day	month	year	
day	month	year							
<p>12. Place:</p> <p>Date: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">day</td><td style="text-align: center; font-size: 8px;">month</td><td style="text-align: center; font-size: 8px;">year</td><td></td></tr></table> Stamp:</p> <p>Signature:</p>						day	month	year	
day	month	year							

⁽¹⁾ Mark in the appropriate box.
⁽²⁾ Specify as appropriate in box 10.

13. Request for post-clearance verification

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date:

day	month	year		

Stamp:

Name and address of the customs authorities:

Signature:

14. Results of verification

The check carried out by the customs authorities shown below confirm that this information sheet ⁽¹⁾:

- has been stamped by the customs office indicated and the information it contains is accurate,
- gives rise to the remarks given below.

Place:

Date:

day	month	year		

Stamp:

Name and address of the customs authorities:

Signature:

15. Remarks:

(1) Mark in the appropriate box.

NOTES

A. General notes

1. The part of the sheet requesting information (boxes 1 to 7) shall be completed either by the holder or by the office requesting the information.
2. The form must be completed so that it is legible and indelible, preferably using a typewriter. It shall not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding further particulars, if necessary. Corrections must be initialled by the person completing in the sheet and endorsed by the customs office.

B. Special notes referring to the relevant box numbers

1. Give the name, address and the name of the Member State. This item may be left blank when the application is made by the customs office of the Member State requesting the information.
2. Give the name, address and the name of the Member State of the customs office to whom the application is made.
4. Give the name, address and the name of the Member State of the customs office requesting the information. This item is left blank when the application is made by the holder.
5. Give the number, kind, marks and numbers of packages. In the case of unpackaged goods or products, give the number of objects, or, if appropriate, insert 'in bulk'.
Give the usual trade description of the products or goods or their tariff description.
6. The net quantity must be expressed in units of the metric system: kg, litres, m², etc.
9. The amounts shall be entered in euro or national currency.

Where appropriate, the Member State where the products are released for free circulation shall convert the amount shown on the information sheet at the rate used for calculating the customs value.

Currencies are to be indicated as follows:

- EUR for euro
- SEK for Swedish krona
- DKK for Danish krone
- GBP for pound sterling

10. Fiscal charges may, for instance, be specified.

<p>1. Holder:</p> <p>Person to be contacted:</p>	<h1 style="font-size: 2em; margin: 0;">INF 9</h1> <p style="margin: 0;">INFORMATION SHEET</p> <p style="margin: 0;">No / 0 0 0 0 0</p> <p style="margin: 0;">INWARD PROCESSING</p> <p style="margin: 0;">TRIANGULAR TRAFFIC (IM/EX)</p>		
<p>2. Person authorised to discharge the arrangements:</p> <p>Person to be contacted:</p>	<p>3. Authorisation issued:</p> <p style="margin-left: 20px;">at</p> <p style="margin-left: 20px;">on <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/></p> <p style="margin-left: 40px;">day month year</p> <p style="margin-left: 20px;">under No:</p> <p style="margin-left: 20px;">and valid until: <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> inclusive</p> <p style="margin-left: 40px;">day month year</p>		
<p>4. Description of import goods:</p>	<p>5. CN code:</p>	<p>6. Net quantity:</p>	
<p>7. Description of compensating products:</p>		<p>8. CN code:</p>	
<p>9. Name and address of supervising office:</p>	<p>10. Name and address of office of discharge:</p>		
<p>INFORMATION TO BE SUPPLIED UPON ENTRY FOR THE ARRANGEMENTS</p>			
<p>11. The declaration of entry was accepted: Stamp:</p> <p style="margin-left: 20px;"><input style="width: 100px;" type="text"/></p> <p style="margin-left: 40px;">day month year</p> <p style="margin-left: 20px;">Last day for discharge: <input style="width: 100px;" type="text"/></p> <p style="margin-left: 40px;">day month year</p> <p style="margin-left: 20px;">Identification measures or measures to control the use of equivalent goods:</p> <p style="margin-left: 20px;">Office of entry:</p>			
<p>INFORMATION TO BE SUPPLIED UPON DISCHARGE</p>			
<p>12. The declaration of discharge was accepted:</p> <p style="margin-left: 20px;"><input style="width: 100px;" type="text"/></p> <p style="margin-left: 40px;">day month year</p> <p style="margin-left: 20px;">Remarks:</p> <p style="margin-left: 20px;">Office of discharge:</p> <p style="margin-left: 20px;">Stamp:</p>	<p>13. Net quantity:</p>	<p>14. Customs value:</p>	<p>15. Currency:</p>

16. Request for post-clearance verification

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date:

day	month	year		

Stamp:

Signature:

Name and address of the customs authorities:

17. Result of verification

The verification carried out by the customs authorities shown below confirm that this information sheet ⁽¹⁾ was stamped by the customs office indicated and the information it contains

is accurate

gives rise to the remarks given below

Place:

Date:

day	month	year		

Stamp:

Name and address of the customs authorities:

Signature:

18. Discharge of compensating products

Indicate the quantity available in boxes A and the quantity discharged in boxes B:

Quantities	Type, number and date of the declaration of discharge	Quantities (continuation)	Type, number and date of the declaration of discharge	Quantities (continuation)	Type, number and date of the declaration of discharge
A		A		A	
B		B		B	

19. Remarks:

(1) Placeacross in the appropriate box.

NOTES

A. General notes

1. Boxes 1 to 8 are to be completed by the holder.
2. The form must be completed legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialled by the person completing in the sheet and endorsed by the customs office which issued it.

B. Special notes referring to the relevant box numbers

- 1 and 2. Give the name, address and the name of the Member State. In the case of a legal person the name of the person responsible should also be given.
- 6 and 13. The net quantity must be expressed in units of the metric system: kg, litres, m², etc.
15. Currencies are to be indicated as follows:

— EUR for euro	— DKK for Danish krone
— SEK for Swedish krona	— GBP for pound sterling

EUROPEAN COMMUNITY

<p>1. Holder:</p> <p>Person to be contacted:</p>	<h1 style="font-size: 2em; margin: 0;">INF 5</h1> <p style="margin: 5px 0;">INFORMATION SHEET</p> <p style="margin: 5px 0;">No / 0 0 0 0 0</p> <p style="margin: 5px 0;">INWARD PROCESSING</p> <p style="margin: 5px 0;">TRIANGULAR TRAFFIC (EX/IM)</p>		
<p>2. Importer authorised to enter the goods described in box 4 for the arrangements:</p> <p>Person to be contacted:</p>	<p>3. Authorisation issued:</p> <p>at</p> <p>on <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p style="text-align: center; font-size: 0.8em;">day month year</p> <p>under No</p> <p>and valid until <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> inclusive</p> <p style="text-align: center; font-size: 0.8em;">day month year</p>		
<p>4. Description of import goods to be entered for the arrangements:</p>	<p>5. CN code:</p>	<p>6. Net quantity:</p>	
<p>7. Name and address of supervising office:</p>	<p>8. Name and address of the office of entry:</p>		
<p>INFORMATION TO BE SUPPLIED ON EXPORT</p>			
<p>9. The declaration for prior export of the compensating products corresponding to the goods described in box 4 was accepted:</p> <p><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p style="text-align: center; font-size: 0.8em;">day month year</p> <p>Last day for import: <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p style="text-align: center; font-size: 0.8em;">day month year</p> <p>Identification measures taken:</p> <p>Customs office of export: Stamp:</p>			
<p>10. The compensating products left the customs territory of the Community:</p> <p><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p style="text-align: center; font-size: 0.8em;">day month year</p> <p>Remarks:</p> <p>Customs office of exit: Stamp:</p>			
<p>INFORMATION TO BE SUPPLIED ON IMPORT</p>			
<p>11. The declaration of entry was accepted:</p> <p><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/></p> <p style="text-align: center; font-size: 0.8em;">day month year</p> <p>Remarks:</p> <p>Office of entry:</p> <p>Stamp:</p>	<p>12. Net quantity:</p>	<p>13. Customs value:</p>	<p>14. Currency:</p>

15. Request for post-clearance verification

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date:

day	month	year		

Stamp:

Signature:

Name and address of the customs authorities:

16. Result of verification

The verification carried out by the customs authorities shown below confirm that this information sheet ⁽¹⁾

was stamped by the customs office indicated and the information it contains is accurate

gives rise to the remarks given below

Place:

Date:

day	month	year		

Stamp:

Signature:

Name and address of the customs authorities:

17. Entry of non-Community goods into the arrangements

Indicate the quantity available in boxes A and the quantity placed under the arrangements in boxes B.

Quantities	Type, number and date of the declaration of entry	Quantities (continuation)	Type, number and date of the declaration of entry	Quantities (continuation)	Type, number and date of the declaration of entry
A		A		A	
B		B		B	

18. Remarks

⁽¹⁾ Place a cross in the appropriate box.

NOTES

A. General notes

1. Boxes 1 to 8 are to be completed by the holder.
2. The form must be completed legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialed by the person completing the sheet and endorsed by the customs office which issued it.

B. Special notes referring to the relevant box numbers

1. and 2. Give the name, address and the name of the Member State. In the case of a legal person the name of the person responsible should also be given.
6. and 12. The net quantity must be expressed in units of the metric system: kg, litres, m², etc.
14. Currencies are to be indicated as follows:

— EUR for euro	— DKK for Danish krone
— SEK for Swedish krona	— GBP for pound sterling

<p>1. Holder:</p> <p>Person to be contacted:</p>	<h1 style="margin: 0;">INF7</h1> <p style="margin: 0;">INFORMATION SHEET No / 0 0 0 0 0 INWARD PROCESSING</p>	
<p>2. Declarant:</p>	<p>3. Customs office of issue:</p>	
<p>4. Inward processing authorisation reference:</p>	<p>Notes:</p>	
<p>5. Number and date of previous authorisation and issuing Member State:</p>		
<p>6. Compensating products</p>		
<p>7. Description:</p>	<p>8. Net quantity ⁽¹⁾:</p>	
<p>9. Customs-approved treatment or use and document references:</p>		
<p>10. Goods entered for the arrangements:</p>		
<p>11. Description:</p>	<p>12. Net quantity ⁽¹⁾:</p>	
<p>11. Description:</p>	<p>12. Net quantity ⁽¹⁾:</p>	
<p>11. Description:</p>	<p>12. Net quantity ⁽¹⁾:</p>	
<p>STAMP OF ISSUING CUSTOMS OFFICE</p> <p>Information certified correct</p> <p>Place and date: _____ Signature and stamp: _____</p>		<p>13. Place and date:</p> <p>Declarant's signature: _____</p>

⁽¹⁾ Kilogrammes, litres, number of pieces.

14. Request for post-clearance verification

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place and date:

Name and address of the customs authorities:

Signature and stamp:

15. Results of verification

The check carried out by the customs authorities shown below confirm that this information sheet ⁽¹⁾:

has been stamped by the customs office indicated and the information it contains is accurate,

gives rise to the remarks given below.

Place and date:

Name and address of the customs authorities:

Signature and stamp:

16. Remarks:

⁽¹⁾ Place a cross in the appropriate box.

1. Holder:		<h1 style="font-size: 3em; margin: 0;">INF 6</h1> <p style="margin: 0; font-weight: bold;">INFORMATION SHEET</p> <p style="margin: 0; font-weight: bold;">No / 0 0 0 0 0</p> <p style="margin: 0; font-weight: bold;">TEMPORARY IMPORTATION</p>														
2. Customs office to which application is made:																
4. Customs office to which information is addressed:		3. Application ⁽¹⁾ The undersigned, <input type="checkbox"/> holder <input type="checkbox"/> representative of the holder requests the issue of this information sheet <input type="checkbox"/> Transit <input type="checkbox"/> Transfer Place: Date: <table style="display: inline-table; vertical-align: middle;"><tr><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td></tr><tr><td style="text-align: center; font-size: 0.8em;">day</td><td style="text-align: center; font-size: 0.8em;">month</td><td style="text-align: center; font-size: 0.8em;">year</td></tr></table> Signature:				day	month	year								
day	month		year													
5. Date on which goods were entered for the arrangements: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td> </tr> <tr> <td style="text-align: center; font-size: 0.8em;">day</td> <td style="text-align: center; font-size: 0.8em;">month</td> <td style="text-align: center; font-size: 0.8em;">year</td> </tr> </table>					day	month	year									
day	month	year														
6. Latest date for re-exportation: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td> </tr> <tr> <td style="text-align: center; font-size: 0.8em;">day</td> <td style="text-align: center; font-size: 0.8em;">month</td> <td style="text-align: center; font-size: 0.8em;">year</td> </tr> </table>					day	month	year									
day	month	year														
7. Under which article of Regulation:																
A	8. Marks and numbers; number and kind of packages. Description of goods:	9. CN code:														
		10. Net quantity:														
		11. Customs value:														
B	8. Marks and numbers; number and kind of packages. Description of goods:	9. CN code:														
		10. Net quantity:														
		11. Customs value:														
INFORMATION SUPPLIED BY THE CUSTOMS OFFICE																
12. Identification measures taken:																
13. Amount of duties collected (in the currency of the Member State supplying the information): <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 15%; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 15%; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 15%; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 15%; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 15%; border-bottom: 1px solid black; text-align: center;"> </td> <td style="width: 15%; border-bottom: 1px solid black; text-align: center;"> </td> </tr> <tr> <td style="text-align: center; font-size: 0.8em;">A</td> <td style="text-align: center; font-size: 0.8em;"> </td> <td style="text-align: center; font-size: 0.8em;"> </td> <td style="text-align: center; font-size: 0.8em;"> </td> <td style="text-align: center; font-size: 0.8em;"> </td> <td style="text-align: center; font-size: 0.8em;"> </td> <td style="text-align: center; font-size: 0.8em;"> </td> </tr> </table>										A						
A																
14. Period taken into account for collection: <p style="text-align: center;">month(s)</p>	Office of discharge: Place: Date: <table style="display: inline-table; vertical-align: middle;"><tr><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td></tr><tr><td style="text-align: center; font-size: 0.8em;">day</td><td style="text-align: center; font-size: 0.8em;">month</td><td style="text-align: center; font-size: 0.8em;">year</td></tr></table> Signature: <input type="checkbox"/> Re-exportation ⁽¹⁾ <input type="checkbox"/> Release for free circulation ⁽¹⁾ <input type="checkbox"/> Other customs arrangements allowed ⁽¹⁾					day	month	year								
day	month	year														
15. Remarks: Authentication office: Place: Date: <table style="display: inline-table; vertical-align: middle;"><tr><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td><td style="width: 30px; border-bottom: 1px solid black; text-align: center;"> </td></tr><tr><td style="text-align: center; font-size: 0.8em;">day</td><td style="text-align: center; font-size: 0.8em;">month</td><td style="text-align: center; font-size: 0.8em;">year</td></tr></table> Signature:					day	month	year	Stamp:								
day	month	year														

⁽¹⁾ Place a cross in the appropriate box.

16. Request for post-clearance verification

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date:

day	month	year		

Stamp:

Name and address of the customs authorities:

Signature:

17. Result of verification

The verification carried out by the customs authorities shown below confirm that this information sheet ⁽¹⁾:

- was stamped by the customs office indicated and the information it contains is accurate,
- gives rise to the remarks given below.

Place:

Date:

day	month	year		

Stamp:

Name and address of the customs authorities:

Signature:

18. Remarks:

⁽¹⁾ Place a cross in the appropriate box.

NOTES

A. General notes

1. The application (boxes 1 to 11) is to be completed by the holder or his representative.
2. The form must be completed legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialled by the person completing the sheet and endorsed by the customs office which issued it.

B. Special notes referring to the relevant box numbers:

1. Give the name, address and the Member State.
2. Give the name, address and the Member State of the customs office to which the application is sent.
4. Give the name, address and the Member State of the customs office to which the information is supplied.
8. Give the marks and numbers, the number and the kind of packages. In the case of unpackaged goods, give the number of objects or enter the words "in bulk", as appropriate.
Give the usual commercial description of the goods or their tariff description.
10. The net quantity must be expressed in units of the metric system: kg, litres, m², etc.
13. Currencies are to be indicated as follows:
 - EUR for euro
 - SEK for Swedish krona
 - DKK for Danish krone
 - GBP for pound sterling

EUROPEAN COMMUNITY

<p>1. Holder:</p> <p>Person responsible:</p>	<h1 style="margin: 0;">INF 2</h1> <p style="margin: 5px 0;">INFORMATION SHEET</p> <p style="margin: 5px 0;">No / 0 0 0 0 0</p> <p style="margin: 5px 0;">OUTWARD PROCESSING</p> <p style="margin: 5px 0;">TRIANGULAR TRAFFIC</p>																		
<p>3. Customs office to which application is made:</p>	<p>2. Application</p> <p>The undersigned requests certification of the information on the goods referred to in box 12 with a view to their re-importation into the Community.</p> <p>Place: _____ Signature: _____</p> <p>Date: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">day</td><td style="text-align: center; font-size: 8px;">month</td><td style="text-align: center; font-size: 8px;">year</td><td></td><td></td></tr></table></p>								day	month	year								
day	month	year																	
<p>4. Intended Member State of re-importation:</p>	<p>5. Country of processing or destination:</p>																		
<p>6. Outward processing authorisation:</p>	<p>7. Rate of yield:</p>																		
<p>8. Authorised processing operations:</p>	<p>9. Other details of the authorisation:</p>																		
<p>10. Description of compensating products to be re-imported:</p>	<p>11. CN code:</p>																		
<p>12. Description of temporary export goods:</p>	<p>13. CN code:</p>	<p>14. Net quantity:</p>	<p>15. Statistical value:</p>																
<p>INFORMATION TO BE SUPPLIED AT THE TIME OF TEMPORARY EXPORT</p>																			
<p>16. Stamp of office of entry</p> <p>Information certified correct</p> <p>Temporary exportation document number _____</p> <p>dated: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">day</td><td style="text-align: center; font-size: 8px;">month</td><td style="text-align: center; font-size: 8px;">year</td><td></td></tr></table></p> <p>Means of identification used _____</p> <p>Observations: _____</p> <p>Customs office (name and Member State): _____</p> <p style="text-align: right;">Last day for reimportation of compensating products:</p> <p style="text-align: right;">dated: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">day</td><td style="text-align: center; font-size: 8px;">month</td><td style="text-align: center; font-size: 8px;">year</td><td></td></tr></table></p> <p style="text-align: right;">Stamp: _____</p>								day	month	year						day	month	year	
day	month	year																	
day	month	year																	
<p>17. Stamp of customs office of exit</p> <p>The goods described in box 12 left the Customs territory of the Community Stamp: _____</p> <p>Stamp: _____</p> <p>on <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr><tr><td style="text-align: center; font-size: 8px;">day</td><td style="text-align: center; font-size: 8px;">month</td><td style="text-align: center; font-size: 8px;">year</td><td></td></tr></table></p> <p>Observations: _____</p> <p>Customs office (name and Member State): _____</p>								day	month	year									
day	month	year																	

18. Request for post-clearance verification

The customs authorities indicated below request verification of the authenticity of this information sheet and the accuracy of the particulars which it contains.

Place:

Date:

day	month	year		

Stamp:

Signature:

Name and address of the customs authorities:

19. Result of verification

This information sheet (1):

- was stamped by the customs office indicated in box 16 and the particulars which it contains are correct,
 gives rise to the remarks given below.

Place:

Date:

day	month	year		

Stamp:

Signature:

Name and address of the customs authorities:

20. Re-importation of compensating products

Indicate the quantity available in boxes A and the quantity re-imported in boxes B

Quantity	Type, number and date of document for release for free circulation, stamp of customs office	Quantity (continuation)	Type, number and date of document for release for free circulation, stamp of customs office
A			
B			
A			
B			

21. Remarks:

(1) Place a cross in the appropriate box.

NOTES

A. General notes

1. The form must be completed legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out wrong entries and if necessary adding the correct particulars. Corrections must be initialled by the person completing the form and endorsed by the customs office which completes box 16.
2. Boxes 1 to 15 must be completed by the holder.

B. Special notes referring to box numbers:

1. Give the name, address and the name of the Member State. In the case of a legal person, the name of the person responsible should also be given.
3. Give the name, address and the Member State.
6. Give the number and date of the authorisation and the name of the customs authorities which issued it.
10. Give an exact description of the compensating products using the normal commercial description or the tariff description.
11. Give the tariff heading or subheading of the compensating products as shown on the authorisation.
12. Give an exact description of the goods using the normal commercial description or the tariff description. The description must correspond with that given in the export document. If the goods are subject to the inward processing procedure enter 'IP goods' and give the number of the information sheet INF 1 if used.
14. Give the net quantity expressed in units of the metric system (kg, litres, m², etc.).
15. Give the statistical value at the time the export declaration was lodged, preceded by one of the following currency abbreviations:
 - EUR for euro
 - SEK for Swedish krona
 - DKK for Danish krone
 - GBP for pound sterling.

Appendix

1. GENERAL NOTES

- 1.1. The information sheets shall comply with the model set out in this Annex and be printed on white paper without mechanical pulp, dressed for writing purposes and weighing between 40 and 65 g/m².
- 1.2. The form shall measure 210 mm × 297 mm.
- 1.3. The customs administrations shall be responsible for having the form printed. Each form shall bear the initials of the issuing Member State in accordance with the ISO norm Alpha 2, followed by an individual serial number.
- 1.4. The form shall be printed and the boxes shall be completed in an official language of the Community. The customs office requested to provide the information or make use of it may ask for the information contained in the form presented to it to be translated into the official language, or one of the official languages, of the customs administration.

2. USE OF THE INFORMATION SHEETS

2.1. Common provisions

- (a) Where the customs office issuing the information sheet considers that additional information to that appearing on the information sheet is required, it shall enter such particulars. Where not enough space remains, an additional sheet shall be annexed. It shall be mentioned on the original.
- (b) The customs office which endorsed the information sheet may be asked to carry out post-clearance verification of the authenticity of the sheet and the accuracy of the particulars which it contains.
- (c) In the case of successive consignments, the requisite number of information sheets may be made out for the quantity of goods or products entered for the arrangements. The initial information sheet may also be replaced with further information sheets or, where only one information sheet is used, the customs office to which the sheet is endorsed may note on the original the quantities of goods or products. Where not enough space remains, an additional sheet shall be annexed which shall be mentioned on the original.
- (d) The customs authorities may permit the use of recapitulative information sheets for triangular traffic trade flows involving a large number of operations which cover the total quantity of imports/exports over a given period.
- (e) In exceptional circumstances, the information sheet may be issued *a posteriori* but not beyond the expiry of the period required for keeping documents.
- (f) In the event of theft, loss or destruction of the information sheet, the operator may ask the customs office which endorsed it for a duplicate to be issued.

The original and copies of the information sheet so issued shall bear one of the following indications:

- DUPLICADO,
- DUPLIKAT,
- DUPLIKAT,
- ΑΝΤΙΓΡΑΦΟ,
- DUPLICATE,
- DUPLICATA,
- DUPLICATO,
- DUPLICAAT,
- SEGUNDA VIA,
- KAKSOISKAPPALE,
- DUPLIKAT.

2.2. Specific provisions

2.2.1. Information sheet INF 8 (customs warehousing)

- (a) The information sheet INF 8 (hereafter: INF 8) may be used when the goods are declared for new customs approved treatment or use, in order to determine the elements for assessment of the customs debt applicable before usual forms of handling took place.
- (b) The INF 8 shall be made out in an original and a copy.
- (c) The supervising office shall provide the information referred to in boxes 11, 12 and 13, endorse box 15 and return the original of the INF 8 to the declarant.

2.2.2. Information sheet INF 1 (inward processing)

- (a) The information sheet INF 1 (hereafter INF 1) may be used for providing information on:
 - duty amounts and compensatory interest,
 - applying commercial policy measures,
 - the amount of the security.
- (b) The INF 1 shall be made out in an original and two copies.

The original and one copy of the INF 1 shall be sent to the supervising office and a copy shall be kept by the customs office which endorsed the INF 1.

The supervising office shall supply the information requested in boxes 8, 9 and 11 of the INF 1, endorse it, retain the copy and return the original.

- (c) Where the release for free circulation of compensating products or goods in the unaltered state at a customs office other than the office of entry is requested, this customs office endorsing the INF 1 shall ask the supervising office to indicate:
 - in box 9(a), the amount of import duties due in accordance with Article 121(1) or 128(4) of the Code,
 - in box 9(b), the amount of compensatory interest in accordance with Article 519,
 - the quantity, CN code and origin of the import goods used in the manufacture of the compensating products released for free circulation.
- (d) Where the compensating products obtained under inward-processing (drawback system) are consigned to another customs-approved treatment or use allowing import duties to be repaid or remitted, and are subject to a new application for authorisation for the inward-processing arrangements, the customs authorities issuing this authorisation may use the INF 1 to determine the amount of import duties to be levied or the amount of the customs debt liable to be incurred.
- (e) Where the declaration for release for free circulation relates to compensating products obtained from import goods or goods in the unaltered state which had been subject to specific commercial policy measures at the moment of entry for the procedure (suspension system) and such measures continue to be applicable, the customs office accepting the declaration and endorsing the INF 1 shall ask the supervising office to indicate particulars necessary for the application of commercial policy measures.
- (f) Where release for free circulation is requested in the case of an INF 1 being made out for fixing the amount of security, the same INF 1 may be used, provided it contains:
 - in box 9(a) the amount of import duties payable on the import goods pursuant to Article 121(1) or 128(4) of the Code, and
 - in box 11, the date when the import goods concerned were first entered for the procedure or the date when the import duties have been repaid or remitted in accordance with Article 128(1) of the Code.

2.2.3. Information sheet INF 9 (inward processing)

- (a) The information sheet INF 9 (hereafter INF 9) may be used where compensating products are assigned another permitted customs approved treatment or use under triangular traffic (IM/EX).
- (b) The INF 9 shall be made out in an original and three copies for the quantities of import goods entered for the arrangements.
- (c) The office of entry shall endorse box 11 of the INF 9 and indicate which means of identification or measures to control the use of equivalent goods are used (such as the use of samples, illustrations or technical descriptions, or the carrying out of analysis).

The office of entry sends copy 3 to the supervising office and return the original and the other copies to the declarant.

- (d) The declaration discharging the arrangements shall be accompanied by the original and copies 1 and 2 of the INF 9.

The office of discharge shall indicate the quantity of compensating products and the date of acceptance. It shall send copy 2 to the supervising office, return the original to the declarant and retain copy 1.

2.2.4. Information sheet INF 5 (inward processing)

- (a) The information sheet INF 5 (hereafter INF 5) may be used when compensating products obtained from equivalent goods are exported under triangular traffic with prior exportation (EX/IM).
- (b) The INF 5 shall be made out in an original and three copies in respect of the quantity of import goods corresponding to the quantity of compensating products exported.
- (c) The customs office accepting the export declaration shall endorse box 9 of the INF 5 and return the original and the three copies to the declarant.
- (d) The customs office of exit shall complete box 10, send copy 3 to the supervising office and return the original and the other copies to the declarant.
- (e) Where durum wheat falling within CN code 1001 10 00 is processed into pasta falling within CN codes 1902 11 00 and 1902 19, the name of the importer authorised to enter the import goods for the arrangements, to be given in box 2 of the INF 5, may be filled in after the INF 5 has been presented to the customs office where the export declaration is lodged. The information shall be given on the original and copies 1 and 2 of the INF 5 before the declaration entering the import goods for the arrangements is lodged.
- (f) The declaration of entry for the arrangements must be accompanied by the original and copies 1 and 2 of the INF 5.

The customs office where the declaration of entry is presented shall note on the original and copies 1 and 2 of the INF 5 the quantity of import goods entered for the arrangements and the date of acceptance of the declaration. It shall send copy 2 to the supervising office, returning the original to the declarant and retaining copy 1.

2.2.5. Information sheet INF 7 (inward processing)

- (a) The information sheet INF 7 (hereafter INF 7) may be used where the compensating products or the goods in the unaltered state under the drawback system are assigned one of the customs approved treatments or uses permitting repayment or remission, in accordance with Article 128(1) of the Code, without a repayment claim being lodged.

Where the holder has given the consent to transfer the right to claim repayment to another person in accordance with Article 90 of the Code, this information shall appear on the INF 7.

- (b) The INF 7 shall be made out in an original and two copies.
- (c) The customs office accepting the declaration of discharge shall endorse the INF 7, return the original and one copy to the holder and retain the other copy.
- (d) When the repayment claim is lodged, it shall be accompanied by the duly endorsed original of the INF 7.

2.2.6. *Information sheet INF 6 (temporary importation)*

- (a) The information sheet INF 6 (hereafter INF 6) may be used to communicate elements for assessment of the customs debt or of amounts of duties already levied where import goods are moved within the customs territory of the Community.
- (b) The INF 6 shall comprise all the information needed to show the customs authorities:
 - the date on which the import goods were entered for the temporary importation arrangements,
 - the elements for assessment of the customs debt ascertained on that date,
 - the amount of any import duties already levied under partial relief arrangements and the period taken into account for that purpose.
- (c) The INF 6 shall be made out of an original and two copies.
- (d) The INF 6 shall be endorsed either when the goods are placed under the external transit procedure, at the beginning of the transfer operation or at an earlier moment.
- (e) One copy shall be retained by the customs office which endorsed it. The original and the other copy shall be returned to the person concerned giving this copy to the office of discharge. After endorsement this copy shall be returned by the person concerned to the customs office which initially endorsed it.

2.2.7. *Information sheet INF 2 (outward processing)*

- (a) The information sheet INF 2 (hereafter INF 2) may be used, where compensating or replacement products are imported under triangular traffic.
- (b) The INF 2 shall be made out in an original and one copy for the quantity of goods entered for the procedure.
- (c) The request for the issue of the INF 2 shall constitute the consent of the holder to transfer the right of the total or partial relief from the import duties to another person importing the compensating or replacement products under triangular traffic.
- (d) The office of entry shall endorse the original and the copy of the INF 2. It shall retain the copy and return the original to the declarant.

It shall indicate in box 16 the means used to identify the temporary export goods.

Where samples are taken or illustrations or technical descriptions are used, this office shall authenticate such samples, illustrations or technical descriptions by affixing its customs seal either on the goods, where their nature permits it, or on the packaging, in such a way that it cannot be tampered with.

A label bearing the stamp of the office and reference particulars of the export declaration shall be attached to the samples, illustrations or technical descriptions in a manner which prevents substitution.

The samples, illustrations or technical descriptions, authenticated and sealed, shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are re-imported.

Where an analysis is required and the results will not be known until after the office of entry has endorsed the INF 2, the document containing the results of the analysis shall be given to the exporter in a sealed tamper-proof envelope.

- (e) The office of exit shall certify on the original that the goods have left the customs territory of the Community and shall return it to the person presenting it.
- (f) The importer of the compensating or replacement products shall present the original of the INF 2 and, where appropriate, the means of identification to the office of discharge.

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ANNEX 72

LIST OF USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 531 AND ARTICLE 809

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit CN code.

Usual forms of handling listed below shall not be granted if, in the opinion of the customs authorities, the operation is likely to increase the risk of fraud:

1. ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;
2. reconstruction of the goods after transport;
3. stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
4. removal of damaged or contaminated components;
5. conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
6. treatment against parasites;
7. anti-rust treatment;
8. treatment:
 - by simple raising of the temperature, without further treatment or distillation process, or
 - by simple lowering of the temperature;even if this results in a different eight-digit CN code;
9. electrostatic treatment, uncreasing or ironing of textiles;
10. treatment consisting in:
 - stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or
 - dehydration of fruits even if this results in a different eight-digit CN code;
11. desalination, cleaning and butting of hides;
12. addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit CN code for the added or replacement goods;
13. dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit CN code;
14. mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;
15. dividing or size cutting out of goods if only simple operations are involved;
16. packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit CN code, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;
17. testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;
18. dulling of pipe fittings to prepare the goods for certain markets.

ANNEX 73

IMPORT GOODS FOR WHICH THE ECONOMIC CONDITIONS ARE DEEMED NOT TO BE FULFILLED BY VIRTUE OF ARTICLE 539, FIRST PARAGRAPH**Part A: Agricultural products covered by Annex I to the Treaty**

1. The following products falling under one of the following common market organisations:
 - cereals sector: products referred to in Article 1(1) of Council Regulation (EEC) No 1766/92 ⁽¹⁾,
 - rice sector: products referred to in Article 1(1) of Council Regulation (EC) No 3072/95 ⁽²⁾,
 - sugar sector: products referred to in Article 1(1) of Council Regulation (EC) No 2038/1999 ⁽³⁾,
 - olive oil sector: products referred to in Article 1(2)(c) of Council Regulation No 136/66/EEC ⁽⁴⁾,
 - milk and milk-products sector: products referred to in Article 1 of Council Regulation (EC) No 1255/1999,
 - wine sector: products referred to in Article 1(2) of Council Regulation (EC) No 1493/1999 ⁽⁵⁾ and falling under CN codes:
 - 0806 10 90
 - 2009 60
 - 2204 21 (quality wine excepted)
 - 2204 29 (quality wine excepted)
 - 2204 30
2. Following products falling under CN codes:
 - 0204 10 to 0204 43
 - 2207 10
 - 2207 20
 - 2208 90 91
 - 2208 90 99
3. Products other than those under points 1 and 2, for which agricultural export refunds equal to or higher than zero are fixed.

Part B: Goods not covered by Annex I to the Treaty resulting from the processing of agricultural products

Goods resulting from the processing of agricultural products and listed in the following Annexes to Regulations on the common organisation of markets in the agricultural sector or concerning production refunds:

- Annex B to Council Regulation (EEC) No 1766/92 (cereals sector),
- Annex B to Council Regulation (EC) No 3072/95 (rice sector),

⁽¹⁾ OJ L 181, 1.7.1992, p. 21.

⁽²⁾ OJ L 329, 30.12.1995, p. 18.

⁽³⁾ OJ L 252, 25.9.1999, p. 1.

⁽⁴⁾ OJ 172, 30.9.1966, p. 3025/66.

⁽⁵⁾ OJ L 179, 14.7.1999, p. 1.

- Annex I to Council Regulation (EC) No 2038/1999 (sugar sector),
- Annex II to Council Regulation (EC) No 1255/1999 (milk and milk-products sector),
- Annex I to Council Regulation (EEC) No 2771/75 ⁽¹⁾ (eggs sector),
- Annex to Council Regulation (EEC) No 1010/86 ⁽²⁾ (production refunds on certain sugar products used in the chemical industry), and
- Annex I to Commission Regulation (EEC) No 1722/93 ⁽³⁾ (production refunds in the cereals and rice sectors).

Part C: Fishery products

Fishery products listed in Annexes I, II and V to Council Regulation (EC) No 104/2000 ⁽⁴⁾ on the common organisation of the markets in fishery and aquaculture products and products listed in Annex VI to this Regulation subject to a partial autonomous suspension.

All fishery products subject to an autonomous quota.

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⁽¹⁾ OJ L 282, 1.11.1975, p. 49.

⁽²⁾ OJ L 94, 9.4.1986, p. 9.

⁽³⁾ OJ L 159, 1.7.1993, p. 112.

⁽⁴⁾ OJ L 17, 21.1.2000, p. 22.

ANNEX 74

SPECIAL PROVISIONS CONCERNING EQUIVALENT GOODS**(Article 541)****1. Rice**

Rice classified under CN code 1006 shall not be deemed equivalent unless it falls within the same eight-digit CN code of the Combined Nomenclature. Nevertheless, for rice with a length not exceeding 6,0 mm and a length/width ratio equal to or more than 3 and for rice with a length equal to or less than 5,2 mm and a length/width ratio equal to or more than 2, equivalence shall be established by determination of the length/width ratio only. The measurement of the grains shall be done in accordance with Annex A(2)(d) to Regulation (EC) No 3072/95 on the common organisation of the market in rice.

The use of equivalent goods shall be prohibited where inward-processing operations consist of the 'usual forms of handling' listed in Annex 72 to this Regulation.

2. Wheat

Equivalent goods may be used only between wheat harvested in a third country and already released for free circulation and non-Community wheat, of the same eight-digit CN code, having the same commercial quality and the same technical characteristics.

However:

- derogations from the ban on use of equivalent goods may be adopted in respect of wheat on the basis of a communication from the Commission to the Member States, after examination by the Committee,
- the use of equivalent goods is permitted between Community durum wheat and durum wheat of third-country origin provided it is for the production of pasta falling within CN codes 1902 11 00 and 1902 19.

3. Sugar

Recourse to the use of equivalent goods is permitted between raw cane sugar falling within CN code 1701 11 90 and raw beet sugar within CN code 1701 12 90 under the condition that compensating products falling within CN code 1701 99 10 (white sugar) are obtained.

4. Live animals and meat

Equivalent goods may not be used for inward-processing operations on live animals or meat.

Derogation from the ban on the use of equivalent goods can be made for meat which has been made subject of a communication by the Commission to the Member States, after an examination carried out by the Customs Code Committee if the applicant can prove that equivalence is economically necessary and if the customs authorities transmit the draft of the procedures foreseen to control the operation.

5. Maize

Recourse to the use of equivalent goods between Community and non-Community maize is possible only in the following cases and subject to the following conditions:

1. In the case of maize for use in animal feed, the use of equivalent goods is possible provided that a customs control system is set up to ensure that the non-Community maize is in fact used for processing into animal feed.
2. In the case of maize used in the manufacture of starch and starch products, the use of equivalent goods is possible between all varieties with the exception of maizes rich in amylopectin (wax-like maize or 'waxy' maize) which are only equivalent between themselves.
3. In the case of maize used in the manufacture of meal products, the use of equivalent goods is possible between all varieties with the exception of maizes of the vitreous type ('Plata' maize of the 'Duro' type, 'Flint' maize) which are only equivalent between themselves.

6. Olive oil

A. Recourse to the use of equivalent goods is permitted only in the following cases and under the following conditions:

1. virgin olive oil

(a) between Community extra virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in point 1(a) of the Annex to Regulation No 136/66/EEC and non-Community extra virgin olive oil of the same CN code, provided that the processing operation produces extra virgin olive oil falling within the same CN code and satisfying the requirements of the said point 1(a);

(b) between Community virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in point 1(b) of the Annex to Regulation No 136/66/EEC and non-Community virgin olive oil of the same CN code, provided that the processing operation produces virgin olive oil falling within the same CN code and satisfying the requirements of the said point 1(b);

(c) between Community ordinary virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in point 1(c) of the Annex to Regulation No 136/66/EEC and non-Community ordinary virgin olive oil of the same CN code, provided that the compensating product is:

— refined olive oil falling within CN code 1509 90 00 which corresponds to the description in point 2 of the abovementioned Annex,

— olive oil falling within CN code 1509 90 00 which corresponds to the description in point 3 of the said Annex and is obtained by blending with Community virgin olive oil falling within CN code 1509 10 90;

(d) between Community lampante virgin olive oil falling within CN code 1509 10 10 which corresponds to the description in point 1(d) of the Annex to Regulation No 136/66/EEC and non-Community lampante virgin olive oil of the same CN code, provided that the compensating product is:

— refined olive oil falling within CN code 1509 90 00 which corresponds to the description in point 2 of the abovementioned Annex, or

— olive oil falling within CN code 1509 90 00 which corresponds to the description in point 3 of the said Annex and is obtained by blending with Community virgin olive oil falling within CN code 1509 10 90.

2. olive-pomace oil

between Community unrefined olive-pomace oil falling within CN code 1510 00 10 which corresponds to the description in point 4 of the Annex to Regulation No 136/66/EEC and non-Community unrefined olive-pomace oil of the same CN code, provided that the olive-pomace oil compensating product falling within CN code 1510 00 90 and corresponding to the description in point 6 of the said Annex is obtained by blending with Community virgin olive oil falling within CN code 1509 10 90.

B. The blendings referred to in point A.1(c) second indent and (d) second indent and point A.2, with non-Community virgin olive oil, used in an identical manner, are authorised only where the arrangements for supervision of the procedure are organized in a manner that makes it possible to identify the proportion of non-Community virgin olive oil in the total quantity of blended oil exported.

C. The compensating products must be put into immediate packaging of 220 litres or less. By way of derogation, in the case of agreed containers of 20 tonnes maximum, the customs authorities may allow the exportation of the oils found in the preceding points on condition that there is systematic control of the quality and quantity of the exported product.

D. Equivalence shall be checked by using commercial records to verify the quantity of oils used for blending and, for the purpose of verifying the quality concerned, by comparing the technical characteristics of samples of the non-Community oil taken when it was entered for the procedure with the technical characteristics of the samples of the Community oil used taken when the compensating product concerned was processed against the technical characteristics of the samples taken at the time of actual exportation of the compensating product at the point of exit. Samples shall be taken in accordance with international standards EN ISO 5555

(sampling) and EN ISO 661 (sending of samples to laboratories and preparation of samples for tests). The analysis shall be carried out with reference to the parameters in Annex I to Commission Regulation (EEC) No 2568/91 ⁽¹⁾.

7. Milk and milk products

Recourse to the use of equivalence is only permitted under the condition that the content in milk dry matter, milk fat matter and milk protein of the equivalent goods is not lower than the content of those matters in the import goods.

The content in milk dry matter, milk fat matter and milk protein of the import goods and the equivalent goods concerned shall be entered on the declaration for entry (IM/EX) or the export declaration (EX/IM) and, where it is used, on the information sheet INF 9 or on the information sheet INF 5, to enable the customs authorities to control the equivalence on the basis of those elements.

Physical checks shall be carried out on at least 5 % of the declarations for entry of import goods for the arrangements and the export declaration (IM/EX) and cover the import goods as well as the equivalent goods concerned.

Physical checks shall be carried out on at least 5 % of the prior export declarations and the declarations for entry for the arrangements (EX/IM). These checks shall cover the equivalent goods that shall be checked before the processing operations start as well as the concerned import goods at the moment they are entered for the arrangements.

Physical checks imply the verification of the declaration and the documents attached thereto, and representative samples shall be taken for analysis of the ingredients by a competent laboratory ensuring that the equivalent goods and the related import goods correspond concerning the quantity, the commercial quality and the technical characteristics, in particular their content in milk dry matter, milk fat matter and milk protein.

If the Member State applies a system of risk analysis, a lower percentage of physical checks may be permitted.

Each physical check shall be the subject of a detailed report by the official who has carried out this check. These reports shall be centralised by the customs authorities designated in each Member State.

⁽¹⁾ OJ L 248, 5.9.1991, p. 1.

ANNEX 75

LIST OF COMPENSATING PRODUCTS SUBJECT TO THE IMPORT DUTIES APPROPRIATE TO THEM

(Article 548 (1))

General remark:

The supervising office may allow Article 548(1) to be applied also to waste, scrap, residues, offcuts and remainders other than those in the list below.

No	CN code and description of the compensating products		Processing operations from which they result
(1)	(2)		(3)
1	ex Chapter 2	Edible meat offal	Any working or processing
2	ex 0201 ex 0202 ex 0203 ex 0204 ex 0205	Offcuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	0209 00 11 or 0209 00 19	Subcutaneous pig fat	Slaughtering swine, working or processing the meat
4	0209 00 30	Pig fat	Slaughtering swine, working or processing the meat
5	ex 0304	Offcuts from operations shown in column 3	Sawing frozen fillet blocks
6	ex 0305	Offcuts from operations shown in column 3	Smoking and slicing of fish
7	ex 0404	Whey	Processing fresh milk
8	ex 0404	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
9	ex 0407 00	Unfertilised eggs	Incubation and hatching of day-old chicks
10	0502	Pigs', hogs' and boars' bristles or hair; badger hair and other brushmaking hair; waste of such bristles and hair	Any working or processing
11	0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Any working or processing
12	0504 00 00	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering and cutting animals of Chapter 1
13	ex 0505 90 00	Powder and waste of feathers or parts of feathers	Any working or processing
14	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	Any working or processing
15	ex 0507	Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whale bone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing

(1)	(2)		(3)
16	ex 0508 00 00	Powder and waste of shells	Any working or processing
17	ex 0508 00 00	Shrimps' shells	Removing the shells from shrimps
18	ex 0510 00	Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1
19	0511 91 10	Fish waste	Any working or processing
20	ex 0511 99 90	Heads uneatable	Slaughtering and cutting animals of Chapter 1
21	ex 0511 99 90	Blood	Slaughtering animals of Chapter 1
22	ex 0511 99	Waste from the procedures in column 3	Slaughtering animals of Chapter 1 and any working or processing the meat
23	ex 0511 99 90	Eggshells	Separating eggs from shells
24	ex 0511 99 10	Scraps of rind	Skinning of pigmeat
25	ex 0712	Waste from vegetables	Cutting, slicing, breaking, pulverizing and mixing goods falling within CN code 0712
26	ex 0713	Waste from leguminous vegetables	Cutting, slicing, breaking, and pulverizing goods falling within CN code 0713
27	ex 0901	Broken coffee	Working or processing raw coffee
28	0901 90 10	Coffee husks and skins	Roasting raw coffee
29	ex 0902 20 00 or ex 0902 40 00	Tea powder	Working or processing raw tea, putting into tea-bags
30	ex 0904 20 30 ex 0904 20 90	Pimento waste	Cleaning, crushing, grinding and sifting of dried fruit of the genus <i>Capsicum</i>
31	1006 40 00	Broken rice	Working or processing of rice
32	ex 1104	Grains, not otherwise worked than kibbled	Working or processing cereals
33	1104 30	Germ of cereals, whole, rolled, flaked or ground	Working or processing cereals
34	1109 00 00	Wheat gluten, whether or not dried	Working or processing wheat
35	ex 1209	Waste of beet seeds (broken or sterile seeds, seeds with poor germination capacity or unsuitable for machine drilling)	Cleaning, sifting, polishing and scouring of sugar beet
36	ex 1213 00 00	Cereal straw and husks, unprepared or chopped but not otherwise prepared	Working or processing cereals
37	1501 00 11 and 1501 00 19	Lard and other pig fat	Slaughtering swine, working or processing the meat
38	ex 1502 00	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle, sheep or goats; working or processing the meat
39	ex 1504	Fish oils	Processing fish into fillets

(1)	(2)		(3)
40	ex 1506	Other animal oils and fats	Removing fat from meat, bones or waste
41	ex 1515 21 90	Maize germ oil	Processing maize
42	ex 1520 00 00	Crude glycerol	Knacking or refining fats and oils of Chapter 15
43	ex 1522 00	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing
44	ex 1522 00 39	Stearin	Refining fats and oils of Chapter 15
45	ex 1522 00 91 ex 1522 00 99	Wax containing oil foots and dregs, scum oil and oil containing fuller's earth	Refining, deacidifying, bleaching or fatty vegetable oils
46	ex 1702 30 99	Waste from the crystallisation of starch sugar	Processing maize into glucose
47	1703 10 00	Cane molasses	Processing sugars
48	1802 00 00	Cocoa shells, husks, skins and waste	Any working or processing
49	ex 2102	Yeasts	Producing beer
50	ex 2208 90 91 and ex 2208 90 99	Heads and tails from distillation (undenatured ethyl alcohol of an alcoholic strength of less than 80 % vol) and distilled wine (heads and tails from distillation, unconcentrated)	Distilling crude ethyl alcohol or wine
51	ex Chapter 23	Residues and waste from the food industries	Any working or processing
52	2401 30 00	Tobacco refuse	Manufacturing cigarettes, cigars, cheroots or smoking tobacco, blending of tobacco
53	2525 30 00	Mica waste	Any working or processing
54	2619 00	Slags, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
55	2620	Ash and residues (other than those of code 2619 00), containing metals or metallic compounds	Any working or processing
56	2621 00 00	Other slag and ash, including kelp	Any working or processing
57	ex 2705 00 00	Gas	Carbonising coal
58	ex 2706 00 00	Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonising coal
59	ex 2707	First runnings and residues from distillation	Distilling phenols
60	ex 2711 21 00 and ex 2711 29 00	Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene

(1)	(2)		(3)
61	2712 10 10	Crude petroleum jelly	Refining crude paraffin
62	ex 2712 90	Other mineral waxes, whether or not coloured	Any working or processing
63	ex 2713	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
64	2806 10 00	Hydrochloric acid	Manufacture of various chemical products from fluorspar, hydrogen fluoride, 2,6-diisopropylaniline, silicon tetrachloride or acetanilide
65	2807 00 10	Sulphuric acid	Manufacturing sulphonamides
66	2811 21 00	Carbon dioxide	1. Manufacturing beer 2. Producing ethyl alcohol and spirituous beverages
67	ex 2811 19	Hexafluorosilicic acid (fluorosilicic acid)	Processing fluorspar into hydrogen fluoride
68	ex 2812 10 99	Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
69	2825 90 11 and ex 2825 90 19	Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
69a	ex 2827 51 00	Solution of potassium bromide	1,3-bromochloropropane of CN code 2903 49 80
70	2833 29 50	Iron sulphate	Manufacturing cold-rolled sheets and plates of iron or steel from coils
71	ex 2833 29 90	Calcium sulphate	Processing fluorspar into hydrogen fluoride
72	ex 2846 90 00	Gadolinium oxide	Recovering gallium and gallium oxide from scrap (processing waste from gadolinium/gallium oxide compound — $Gd_3Ga_5O_{12}$)
73	2902 30 90	Toluene	Manufacturing polystyrene from ethylbenzene
74	ex 2902 90 80	alpha-methylstyrene	Manufacturing acetone or phenol from cumene
75	2903	Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
76	2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
77	2905 11 00	Methanol	Manufacturing fatty alcohols
78	2909	Ethers, ether-alcohols and other products falling within CN code 2909	Manufacturing products based on hydroquinone
79	2915 21 00	Acetic acid	Manufacturing vitamins from acetic anhydride
80	ex 3503 00	Waste of gelatine	Processing pharmaceutical gelatines into capsules

(1)	(2)		(3)
81	ex 3801 10 00	Graphite dust	Manufacturing graphite electrodes for electric smelting furnaces
82	ex 3805 90 00	Crude dipentene	Manufacturing hydroperoxide of pinene (1R, 2R, 4R)-bornyl-acetate (isobornyl acetate), camphor or camphene from alpha-pinene
83	ex 3806 90 00	Rosin spirit and rosin oils	Manufacturing rosin sodium soaps and rosin potassium
84	ex 3815	Non-usable catalysts	Producing catalysts from aluminium silicate
85	ex 3823 12 ex 3823 13 ex 3823 19	Industrial fatty acids, acid oils from refining	1. Refining fats and oils of Chapter 15 2. Fractionated distilling of fatty acids
86	ex 3823 11 00	Stearic acid	Manufacturing erucic acid
87	ex 3824 90 64	Penicillin, impure (residues from sieving)	Manufacturing medicaments
88	ex 3824 90 95	Fusel oil	Producing ethyl alcohol and spirituous beverages
89	ex 3824 90 95	Camphor oils	Manufacturing camphor from alpha-pinene
90	ex 3824 90 95	Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee
91	ex 3824 90 95	Residues of calcinated gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
92	ex 3824 90 95	Molasses, freed of sugar	Manufacturing citric acid from white sugar
93	ex 3824 90 95	Residues from processing sorbosa	Manufacturing ascorbic acid from glucose
94	ex 3824 90 95	Sodium sulphate in solution	Manufacturing dihydroxystearic acid from crude castor oil
95	ex 3824 90 95	Residues from the manufacture of cumene	Manufacturing acetone, phenol and alpha-methylstyrene
96	ex 3824 90 95	Residues	Manufacture of 1,4-butenediol, 1,4-butenediol and tetrahydrofuran from methanol and manufacture of pentane-1,5-diol and hexane-1,6-diol from a mixture of diols
97	ex 3824 90 95	Waste, mixed with caffeine, coffee wax, water and impurities ('effluents')	Decaffeination and specific treatment to reduce the stimulant content of the raw coffee
98	ex 3824 90 95	Gluconmycel and mother lye	Manufacture of gluconic acids, their salts and esters, from glucose syrup
99	ex 3915	Scrap and waste of plastics	Any working or processing

(1)	(2)	(3)	
100	ex 4004 00 00	Waste and parings of unhardened rubber: scrap of unhardened rubber fit only for the recovery of rubber	Any working or processing
101	ex 4017 00 10	Scrap, waste and powder of hardened rubber	Any working or processing
102	ex 4101, 4102 and 4103	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Skinning animals of Chapter 1
103	ex 4104 39 10	Bovine leather cuttings	Any working or processing
104	4110 00 00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles, leather dust, powder and flour	Any working or processing
105	4302 20 00	Pieces or cuttings, of furskin, tanned or dressed, not assembled	Manufacturing furs
106	ex Chapter 44	Wood waste and cuttings of wood, including sawdust	Any working or processing
107	ex 4501	Waste cork	Any working or processing
108	ex 4707	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in papermaking	Any working or processing
109	ex Section XI	Woven and knitted fabrics, finished, with evident faults ("second choice goods")	Working and processing woven and knitted fabrics of all kind
110	ex 5003	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
111	ex 5103	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted)	Any working or processing
112	ex 5104 00 00	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Any working or processing
113	ex 5202	Cotton waste (including pulled or garnetted rags) not carded or combed	Any working or processing
114	ex 5301	Flax tow and waste (including pulled or garnetted rags)	Any working or processing
115	ex 5302	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
116	ex 5303	Tow and waste (including pulled or garnetted rags or ropes)	Any working or processing

(1)	(2)		(3)
117	ex 5304	Waste of fibres (including pulled or garnetted rags or ropes)	Any working or processing
118	ex 5305	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
119	ex 5305	Ramie noils and waste (including pulled or garnetted rags)	Any working or processing
120	ex 5503 and ex 5504	Acrylic and viscose fibres (of inferior quality with evident faults)	Manufacturing acrylic and viscose textile fibres
121	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	Any working or processing
122	6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables	Any working or processing
123	7001 00 10	Waste glass (cullet)	Any working or processing
124	ex 7019	Waste of continuous glass fibre yarn	Weaving
125	ex 7019	Woven fabrics of glass fibre with evident faults	Weaving of glass fibre yarn
126	7105	Dust and powder of natural or synthetic precious or semi-precious stones	Any working or processing
127	ex 7112	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	Any working or processing
128	ex 7202 21 and ex 7202 29	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
129	ex 7204	Waste and scrap metal of iron or steel	Any working or processing
130	ex 7208 and ex 7211	Offcuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots of laminated slabs of unalloyed steel
131	ex 7218, ex 7222 ex 7224 and ex 7228	Recoverable offcuts from bars of alloyed steel from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
132	ex 7219, ex 7220 ex 7225 and ex 7226	Offcuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs
133	ex 7225 and ex 7226	Offcuts of alloyed steel from the cutting of "electrical" sheets	Manufacturing transformers from "electrical" sheets
134	ex 7226	Offcuts of alloyed steel from cutting of "electrical" steel hoop and strip	Manufacturing transformers from "electrical" steel hoop and strip
135	ex 7308	Metal runners with welds	Manufacturing metal runners from hoop or strip

(1)	(2)		(3)
136	7404 00	Copper waste and scrap	Any working or processing
137	7503 00	Nickel waste and scrap	Any working or processing
138	7602 00	Aluminium waste and scrap	Any working or processing
139	7802 00 00	Lead waste and scrap	Any working or processing
140	ex 7804 11 00	Recoverable waste from lead foil coated on both sides	Manufacturing lead foil coated on both sides for photographic use from vinyl sheets and coating paper
141	7902 00 00	Zinc waste and scrap	Any working or processing
142	8002 00 00	Tin waste and scrap	Any working or processing
143	8101 91 90	Tungsten (wolfram) waste and scrap	Any working or processing
144	8102 91 90	Molybdenum waste and scrap	Any working or processing
145	8103 10 90	Tantalum waste and scrap	Any working or processing
146	ex 8104 20 00	Magnesium waste (excluding shavings of uniform size) and scrap	Any working or processing
147	ex 8105 ex 8106 ex 8107 ex 8108 ex 8109 ex 8110 ex 8111 and ex 8112	Waste and scrap of other base metals	Any working or processing
148	ex Chapter 84 ex Chapter 85 ex 8708 ex Chapter 90	Redundant parts; parts damaged or rendered useless in the course of processing	Manufacture of machinery and mechanical appliances, vehicles, electrical equipment, measuring, checking and precision instruments and their modification or conversion to comply with other technical standards
149	Chapter 84, 85, 86, 88 and 90	Components and spare parts of machines, apparatus, rolling stock, aircraft and other devices	Repair or overhaul (setting and cleaning by electrical or mechanical methods) and reconditioning (replacement of working parts) of machines, apparatus, rolling stock, aircraft and other devices'
150	8708	Parts and accessories for motor vehicles	Adapting motor vehicles for particular purposes

ANNEX 76

ECONOMIC CONDITIONS IN THE FRAMEWORK OF THE ARRANGEMENTS FOR PROCESSING UNDER CUSTOMS CONTROL**(Article 551(1), second paragraph)**

PART A

The economic conditions shall be deemed to be fulfilled for the following types of goods and operations:

	Column 1	Column 2
Order No	Goods	Processing
1	Goods of any kind	Processing into samples presented as such or put up into sets
2	Goods of any kind	Reduction to waste and scrap or destruction
3	Goods of any kind	Denaturing
4	Goods of any kind	Recovery of parts or components
5	Goods of any kind	Separation and/or destruction of damaged parts
6	Goods of any kind	Processing to correct the effects of damage to the goods
7	Goods of any kind	Usual forms of handling permitted in customs warehouses or free zones
8	Goods of any kind	Processing into products of a kind to be incorporated in or used for civil aircraft for which an airworthiness certificate is issued by a company authorised for such operations by the European aviation authorities or the aviation authorities of a third country
9	Goods covered by Article 551(1) second indent	Any form of processing
10	Goods of any kind not subject to a(n) agricultural or commercial policy measure, or provisional or definitive antidumping, or provisional or definitive countervailing duty	Any form of processing, where the import duty advantage resulted by using the arrangements does not exceed the value of EUR 50 000 per applicant and per calendar year.

	Column 1	Column 2
Order No	Goods	Processing
11	Any electronic type of components, parts, assemblies (including subassemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product	<p>Processing into information technology products:</p> <ol style="list-style-type: none"> covered by the Agreement on trade in information technology products which has been approved by Council Decision 97/359/EC (OJ L 155, 12.6.1997, p. 1), where a duty exemption operates on the date of authorisation; or falling within a CN code provided for in Articles 1, 2 or 3 of Council Regulation (EC) No 2216/97 (OJ L 305, 8.11.1997, p. 1), where a duty exemption operates on the date of authorisation
12	Solid fractions of palm oil falling within CN code 1511 90 19 or Fluid fractions of palm oil falling within CN code 1511 90 91 or Coconut oil falling within CN code 1513 11 10 or Fluid fractions of coconut oil falling within CN code ex 1513 19 30 or Palm kernel oil falling within CN code 1513 21 11 or Fluid fractions of palm kernel oil falling within CN code ex 1513 29 30 or Babassu oil falling within CN code 1513 21 19	<p>Processing into:</p> <ul style="list-style-type: none"> — mixtures of fatty acids falling within CN codes 3823 11 00, 3823 12 00, ex 3823 19 10, ex 3823 19 30 and ex 3823 19 90 — fatty acids falling within CN codes 2915 70 15, 2915 70 25, ex 2915 90 10, ex 2915 90 80, ex 2916 15 00 and ex 2916 19 80 — mixture of methyl esters of fatty acids falling within CN code ex 3824 90 95 — methyl esters of fatty acids falling within CN codes ex 2915 70 20, ex 2915 70 80, ex 2915 90 80, ex 2916 15 00 and ex 2916 19 80 — mixture of fatty alcohols falling within CN code 3823 70 00 — fatty alcohols falling within CN codes 2905 16 80, 2905 17 00 and 2905 19 00 — glycerol falling within CN code 1520 00 00
13	Castor oil falling within CN code 1515 30 90	<p>Processing into:</p> <ul style="list-style-type: none"> — hydrogenated castor oil ('opal-wax') of CN code 1516 20 10 — 12-hydrostearic acid (purity less than 90 %) of CN code ex 3823 19 10 — 12-hydrostearic acid (purity 90 % or more) of CN code ex 2918 19 99 — glycerol of CN code 2905 45 00
14	Tobaccos falling within Chapter 24 of the Combined Nomenclature	Processing into 'homogenised' or 'reconstituted' tobacco falling within CN code 2403 91 00 and/or tobacco powder falling within CN code 2403 99 90
15	Raw or unmanufactured tobacco falling within CN code 2401 10 Raw or unmanufactured tobacco partly stemmed/stripped falling within CN code ex 2401 20	Processing into partly or wholly stemmed/stripped tobaccos falling within CN code 2401 20 and into tobacco refuse falling within CN code 2401 30 00

	Column 1	Column 2
Order No	Goods	Processing
16	Products falling within CN codes: 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00, 2707 99 30, 2707 99 91, 2707 99 99 and 2710 00	Processing into products falling within CN codes: 2710 00 71 or 2710 00 72
17	Crude oils falling within CN code 2707 99 11	Processing into products falling within CN codes 2707 10 90, 2707 20 90, 2707 30 90, 2707 50 90, 2707 99 30, 2707 99 99, 2902 20 90, 2902 30 90, 2902 41 00, 2902 42 00, 2902 43 00, 2902 44 90
18	Gas oils with a sulphur content exceeding 0,2 % by weight falling within CN code 2710 00 68 Kerosene falling within CN code 2710 00 55 White spirit falling within CN code 2710 00 21	Mixture of the goods in column 1 or a mixture of one and/or other of the goods in column 1 with gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 2710 00 67 to obtain a gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 2710 00 67
19	PVC material falling within CN code 3921 90 60	Processing into filmscreens falling within CN code 9010 60 00
20	Skating boots without skates attached of CN code 6402 19 00 Skating boots without skates attached of CN code 6403 19 00	Processing into: ice skates of CN code 9506 70 10 roller skates of CN code 9506 70 30
21	Motor chassis fitted with cabs, of CN code 8704 21 31	Processing into fire engines fitted with integral fire fighting and/ or life saving equipment, of CN code 8705 30 00

PART B

The economic conditions shall be examined in the Committee for the following types of goods and operations, which are not covered by Part A:

	Column 1	Column 2
	Goods	Processing
	All goods subject to a(n) agricultural measure or provisional or definitive antidumping, or provisional or definitive countervailing, duty	Any form of processing

ANNEX 77

(Article 581)

Cases where the entry of goods for temporary importation by written declaration is not subject to the provision of a security

1. Materials belonging to airline, shipping or railway companies or postal services and used by them in international traffic, subject to them being distinctively marked.
 2. Packings imported empty, carrying indelible non-removable markings.
 3. Disaster-relief material intended for State or approved bodies.
 4. Medical, surgical and laboratory equipment intended for a hospital or medical institution which has urgent need of such equipment.
 5. Entry for temporary importation of goods transferred in the meaning of Article 513, where the previous holder entered the goods for temporary importation in accordance with Articles 229 or 232.'
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