COMMISSION REGULATION (EEC) No 2361/87

of 31 July 1987

amending certain Regulations implementing customs procedures with economic impact

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3599/82 of 21 December 1982 on temporary importation arrangements (1), and in particular Article 33 thereof,

Having regard to Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation (2), and in particular Article 15 thereof,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements (3), and in particular Article 33 thereof,

Whereas certain provisions for implementation of the arrangements for temporary importation, processing under customs control and inward processing have been established by Commission Regulation (EEC) No 1751/84 (4), and Commission Regulation (EEC) No 3548/84 (5) and Council Regulation (EEC) No 3677/86 (6) respectively;

Whereas Council Regulation (EEC) No 1900/85 of 8 July 1985 introducing Community export and import declaration forms (7) provides that from 1 January 1988 declarations placing goods imported into the customs territory of the Community under customs procedure and those for the permanent or temporary export or re-export of goods from the said territory shall be made out on form IM or EX respectively, corresponding to the specimen forms COM drawn up in accordance with Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form to be used in trade in goods within the Community (8); whereas it is necessary to amend some of the provisions implementing the various customs procedures with economic impact so that the said Community forms may be used;

Whereas other modifications are desirable in order to assure the coherence between the different regulations in the framework of the arrangements with economic impact;

Whereas the measures provided for in his Regulation are in accordance with the opinion of the Committee on Customs Procedures with Economic Impact,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 1751/84 is hereby amended as follows:

1. Article 1 (2) is replaced by the following:

'2. Without prejudice to Articles 12 and 13, the application referred to in paragraph 1 shall be made in writing. It shall be signed and shall contain at least the following information:

(a) the name or business name and address of the applicant, and where the user is not the same as the applicant, the name or business name of the user of the goods;

(b) the Article of the basic Regulation under which authorization is applied for;

(c) the estimated period for which the goods will remain under the arrangements in the Member State in which authorization is applied for;

(d) the place where the goods are to be used;

(e) the trade and/or technical description of the goods;

(f) an indication of the Common Customs Tariff classification of the goods;

For information purposes. Only the tariff heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the temporary importation procedure;

(g) the estimated quantity of goods in respect of which authorization is applied for.'

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

'2. The authorization referred to in paragraph 1 shall specify the conditions on which the arrangements may be used; it shall contain at least the following information:

(a) the name or business name and address of the holder of the authorization and, where the user is not the same as the holder of the authorization, the name or business name and address of the user of the goods;

(b) the Article of the basic Regulation under which the authorization is granted;

(1) OJ No L 376, 31. 12. 1982, p. 1.
(2) OJ No L 272, 5. 10. 1983, p. 1.
(3) OJ No L 188, 20. 7. 1985, p. 1.
(4) OJ No L 171, 29. 6. 1984, p. 1.
(5) OJ No L 331, 19. 12. 1984, p. 5.
(6) OJ No L 351, 12. 12. 1986, p. 1.
(7) OJ No L 179, 11. 7. 1985, p. 4.
(8) OJ No L 79, 21. 2. 1985, p. 7.

(c) the estimated period for which the goods will remain under the arrangements in the Member State in which the authorization is issued;

(d) the place where the goods are to be used;

(e) the trade and/or technical description of the goods;

(f) an indication of the Common Customs Tariff classification of the goods;

(g) the estimated quantity of goods for which use of the arrangements is authorized.'

The authorization must also give reference to the application. Where the information specified in this paragraph is given in the form of a reference to the application, the application shall form an integral part of the authorization.

3. Article 4 (1) and (2) are replaced by the following:

'1. Without prejudice to Articles 12 and 13, the declaration referred to in Article 3 shall be made out on a form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85 (1).

2. The declaration referred to in paragraph 1 must also contain, should the need arise:

— in box 44, the reference to the authorization,

— in box 47, the elements to be taken into consideration for the calculation of the import duties to be applied.

The description of the goods given in the declaration referred to in paragraph 1 must correspond to the description given in the authorization.

(1) OJ No L 179, 11. 7. 1985, p. 4.'

4. Article 11 is replaced by the following:

'Article 11

1. Where the Member State in which entry of goods for the temporary importation arrangements is applied for has empowered some or all of its customs offices to issue the authorization, the lodging at one of thse offices of the declaration referred to in Article 3 shall also constitute application for authorization.

In that event, acceptance of the declaration shall constitute authorization and the said acceptance shall be subject to the conditions for granting the authorization.

2. Where paragraph 1 is applied, the declaration referred to in Article 3 must be accompanied by a document made out by the declarant containing the following information, in so far as this information is necessary and cannot be inserted in box 44:

(a) where the person applying to use the temporary importation arrangements is not the same as the declarant, the name or business name and address of that person;

(b) where the user of the goods is not the same as the applicant or declarant, the name or business name and address of the user;

(c) the Article of the basic Regulation under which authorization is applied for;

(d) the estimated period for which the goods will remain under the arrangements in the Member State in which authorization is applied for;

(e) the place where the goods are to be used.

Such accompanying document shall form an integral part of the declaration.

3. Each Member State shall notify the Commission of customs offices empowered for the purposes of paragraph 1.'

Article 2

Regulation (EEC) No 3548/84 is hereby amended as follows:

1. The Title I heading is replaced by the following:

'TITLE I

Authorizing use of the arrangements; entry of goods for the arrangements'

2. Article 1 is replaced by the following:

'Article 1

1. The application for authorization referred to in Article 3 (2) of Regulation (EEC) No 2763/83, hereinafter referred to as the 'basic Regulation', shall be made in writing. It shall be signed and shall contain at least the following information:

(a) the name or business name and address of the applicant and where the person carrying out the processing is not the same as the applicant, the name or business name and address of that person;

(b) the trade and/or technical description of the goods;

(c) the estimated quantity of goods;

(d) the estimated value of goods;

(e) an indication of the Common Customs Tariff classification of the goods;

For information purposes. Only the tariff heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the processing under customs control;

(f) the nature of the processing operation;

(g) the trade and/or technical description of the processed products to be obtained;

(h) the rate of yield or, where appropriate, the method by which the rate will be established;

(i) the period within which the goods entered for the arrangements are to be dealt with in one of the ways provided for in Article 10 of the basic Regulation;

(j) the place where the processing operation is to be carried out.

2. Before issuing the authorization the customs authority shall check that the conditions for use of the arrangements are fulfilled.

The authorization may cover one or more processing operations as the case may be.

3. The authorization shall be made out in writing.

It shall be dated and signed and shall contain at least the following information :

(a) the name or business name and address of the holder of the authorization and where the person carrying out the processing operation is not the same as the holder of the authorization, the name or business name and address of that person ;

(b) the trade and/or technical description of the goods ;

(c) the quantity of goods for which use of the arrangements is authorized ;

(d) the estimated value of goods ;

(e) an indication of the Common Customs Tariff classification of the goods ;

(f) the nature of the processing operation ;

(g) the trade description of the processed products to be obtained ;

(h) the rate of yield or, where appropriate, the method by which the rate will be established ;

(i) the period within the goods entered for the arrangements are to be dealt with in one of the ways provided for in Article 10 of the basic Regulation ;

(j) the place where the processing operation is to be carried out.

The authorization must also give reference to the application. Where the information specified in this paragraph is given in the form of a reference to the application, the application shall form an integral part of the authorization.'

3. The following Article 1a is inserted :

'Article 1a

Entry of goods for the arrangements for processing under customs control, hereinafter referred to as the "arrangements", shall be subject to the lodging at a competent customs office, under the conditions laid down by this Regulation, of a declaration of entry for processing under customs control, hereinafter referred to as the "declaration".

The person making the declaration is hereinafter referred to as the "declarant".'

4. Article 2 is replaced by the following :

'Article 2

1. The declaration referred to in Article 1a shall be made out on a form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85 (1).

2. The declaration referred to in paragraph 1 must also contain, should the need arise :

— in box 44, the reference to the authorization,

— in box 47, the elements to be taken into consideration for the calculation of the import duties to be applied under Article 12 of the basic Regulation.

3. The description of the goods given in the declaration referred to in paragraph 1 must correspond to the description given in the authorization.

(1) OJ No L 179, 11. 7. 1985, p. 4.'

5. Article 4 shall become Article 4 (1) and the following paragraph 2 is applied :

'2. Where paragraph 1 is applied, the declaration referred to in Article 1a must be accompanied by a document made out by the declarant containing the following information to the extent that it is necessary and cannot be entered in box 44 :

(a) where the person applying to use the arrangements is not the same as the declarant, the name or business name and address of that person ;

(b) where the person carying out the processing is not the same as the applicant or declarant, the name or business name and address of that person ;

(c) the nature of the processing operation ;

(d) the trade description of the processed products to be obtained ;

(e) the rate of yield or, where appropriate, the method by which the rate will be established ;

(f) the period within which the goods entered for the arrangements are to be dealt with in one of the ways provided for in Article 10 of the basic Regulation.

Such accompanying document shall form an integral part of the declaration.'

Article 3

Regulation (EEC) No 3677/86 is hereby amended as follows :

1. Article 19 is replaced by the following :

'Article 19

1. The declaration referred to in Article 18 shall be made out on a form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85 (1).

2. The declaration referred to in paragraph 1 must also contain, should the need arise :

— in box 44, the reference to the authorization,

— in box 47, the elements to be taken into consideration for the calculation of the import duties to be applied.

3. The description of the goods given in the declaration referred to in paragraph 1 must correspond to the description given in the authorization.'

(1) OJ No L 179, 11. 7. 1985, p. 4.'

2. Article 21 shall be replaced by the following:

'Article 21

1. Particulars of the authorization must also be given in Box 44 of the entry for release for free circulation made out under the drawback system.

2. The description of the goods given in the entry referred to in paragraph 1 must correspond to the description given in the authorization.'

3. Article 22 is deleted.

4. The following paragraph 3 is added to Article 23:

'3. Where paragraph 2 is applied, particulars of the application for authorization shall also be given in Box 44, the declaration or entry in question.'

5. Article 26 (3) is replaced by the following:

'3. Where paragraphs 1 and 2 are applied, the declaration referred to in Article 18 or the entry referred to in Article 21 shall be accompanied by a document made out by the declarant containing the following information:

(a) where the person applying to use the arrangements is not the same as the declarant, the name or business name and address of that person;

(b) where the processor is not the same as the applicant or declarant, the name or business name and address of the said processor;

(c) the nature of the processing operation;

(d) the trade and/or technical description of the compensating products;

(e) the rate of yield or, where appropriate, the method by which the rate will be established;

(f) the period within which the goods are to be dealt with in one of the ways provided for in Article 18 or 27 of the basic Regulation;

(g) the place where it is intended to carry out the processing operation.

Such accompanying document shall form an integral part of the declaration.'

Article 4

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 31 July 1987.

For the Commission

COCKFIELD

Vice-President