# COMMISSION REGULATION (EEC) No 3693/92

## of 21 December 1992

## amending Regulation (EEC) No 1751/84 laying down certain provisions for the implementation of Council Regulation (EEC) No 3599/82 on temporary importation arrangements

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), amended by Regulation (EEC) No 1620/85 (2), and in particular Article 33 thereof,

Whereas Commission Regulation (EEC) No 1751/84 (3), as last amended by Regulation (EEC) No 2365/91 (4), laid down certain provisions for the implementation of Regulation (EEC) No 3599/82;

Whereas the establishment of the internal market on 1 January 1993 will lead to the abolition of controls at intra-Community frontiers; whereas in order to give effect to such abolition it should be made possible to apply for authorization covering operations under temporary importation in several Member States and to issue authorizations valid in more than one Member State; whereas it is also necessary to specify which customs authority will accept such applications and issue such authorizations;

Whereas pursuant to Article 3 (1) of Council Regulation (EEC) No 222/77 (5), as last amended by Regulation (EEC) No 474/90 (6), a number of Member States currently apply simplified national procedures to the carriage within their own customs territories of goods placed under temporary importation arrangements; whereas Article 3 shall be revoked from the date on which Council Regulation (EEC) No 2726/90 (7) becomes applicable;

Whereas Article 5 of Council Regulation (EEC) No 2726/90, stipulates that the Community transit procedure shall apply without prejudice to the specific provisions applicable to the movement of goods placed under economic customs arrangements;

Whereas the abolition of the Community's internal frontiers and of the formalities associated with the crossing of those frontiers mean that goods placed under temporary importation arrangements may be transferred without formalities; whereas for practical reasons and in the interests of consistency it is therefore desirable to provide, over and above the normal Community transit procedures, for more flexible procedures, applicable uniformly throughout the Community, for the transfer of goods under temporary importation arrangements;

Whereas it is necessary to establish clearly the responsibilities of economic operators in connection with the use of the transfer procedures;

Whereas these procedures should be made applicable when Council Regulation (EEC) No 2726/90 enters into use;

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

HAS ADOPTED THIS REGULATION:

*Article 1*

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

1. Article 1 shall be replaced by the following:

'1. In order to benefit from temporary importation arrangements pursuant to Regulation (EEC) No 3599/82, hereinafter referred to as the "basic Regulation", the interested party or his authorized representative must submit an application.

2. Without prejudice to the simplified procedures for issue of the authorization provided for in Articles 11 to 13, applications for authorization shall be made in writing and shall conform to the model set out in Annex XII. They shall contain at least the particulars indicated in that Annex. Applications must be signed and dated and shall be presented to the customs authority designated by the Member State where the goods for temporary importation are to be used.

3. Where it is expected that the goods will be used in several Member States, application for a single authorization may be made. This application shall be presented to the customs authority designated by the Member State where the goods are to be used first.

(1) OJ No L 376, 31. 12. 1982, p. 1.
(2) OJ No L 155, 14. 6. 1985, p. 54.
(3) OJ No L 171, 29. 6. 1984, p. 1.
(4) OJ No L 216, 3. 8. 1991, p. 24.
(5) OJ No L 38, 9. 2. 1977, p. 1.
(6) OJ No L 51, 27. 2. 1990, p. 1.
(7) OJ No L 262, 26. 9. 1990, p. 1.

In that case, the application shall include particulars of the sequence of uses and the expected places where the goods temporarily imported will be used.';

2. Article 2 shall be replaced by the following:

'1. Without prejudice to the simplified procedures for issue of the authorization provided for in Articles 11 to 13, authorizations shall be issued by the customs authority to which the application was presented pursuant to Article 1 (2) or (3); they shall be made out in writing and shall conform to the model set out in Annex XIII. They shall contain at least the particulars indicated in that Annex. Authorizations must be signed and dated.

2. Where Article 1 (3) applies, the authorization may not be issued without the agreement of the customs authorities designated by the Member States in which the places indicated in the application are located. The following procedure shall apply:

(a) the customs authority to which the application was presented, shall communicate the application and the draft authorization to the other customs authorities concerned; the said draft shall include, at least, the places of use, the trade and/or technical description of goods, the expected quantity and value, the article under which authorization is sought, the proposed methods of identification, the customs referred to at point 8 of the model authorization in Annex XIII, and where appropriate, the rules to be observed *inter alia* as regards notification to the supervising office;

(b) the other customs authorities concerned shall notify the existence of any objections as soon as possible, and in any case within two months of the date of communication of the application and draft authorization;

(c) the customs authority referred to in subparagraph (a) may issue the authorization if it has received no information concerning the existence of objections to the draft authorization within the period referred to in subparagraph (b);

(d) the Member State issuing the authorization shall send a copy thereof to all the Member States referred to above.

Authorizations issued in this way shall be valid only in the Member States referred to above.

The Member States shall communicate, to the Commission, the names and addresses of the customs authorities designated to receive the application and the draft authorization mentioned in subparagraph (a). The Commission shall inform the other Member States accordingly.';

3. Article 11 shall be replaced by the following:

'1. This article may be applied when the use is intended for a single Member State, or when the use is to be carried out in several Member States, it is applied for those cases for which application of Articles 23, 24 and 27 of the basic Regulation is not sought.

2. The customs office empowered by the customs authority to grant authorizations using the simplified procedure shall allow the declaration of entry for the procedure to constitute an application for authorization.

In this case acceptance of the declaration shall constitute the authorization, the said acceptance remaining in any event subject to the conditions governing the granting of the authorization, including the decision of the control office, indicated in box 44 of the form.

3. Where paragraph 2 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 entered in box 44 of the form used for the declaration referred to in paragraph 2:

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

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

(c) the article under which authorization is applied for;

(d) the estimated period for which the goods will remain under the procedure;

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

(f) the use of the procedures provided for in article 17 (a) and 17 (b).

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

4. Each Member State shall communicate the offices empowered in accordance with paragraph 2 to the Commission.';

4. Article 17 (1) and (2) shall be replaced by the following:

'1. Without prejudice to Articles 17a and 17b, when goods are to be moved within the customs territory of the Community, either under a transfer of authorization according to Article 16 or under the same authorization, the goods concerned shall be transported in accordance with the provisions of Regulation (EEC) No 2726/90 applicable to the goods referred to in Article 3 (2) (a) thereof.

2. The Community transit document or the document treated as the Community external transit document shall carry the final date of re-exportation and one of the following endorsements, in the box reserved for the designation of goods:

— Mercancías IT,
— Marchandises AT,
— MI varer,
— VV Waren,
— Εμπορεύατα ΠΕ,
— TA Goods,
— TI Goederen,
— Merci AT,
— Mercadorias IT,';

5. the following Article 17a shall be inserted:

*'Article 17a*

1. At the request of the person concerned, the goods referred to in Article 17 (1) may also be transported under the same authorization, within the customs territory of the Community, in accordance with the transfer procedures set out in paragraph 3 and 4 of this Article.

2. If permission is given for the use of such transfer procedures, they must be set out in the authorization. They shall then replace the movement procedures of the Community transit arrangements.

3. The customs authority shall permit goods to be transferred from the office of entry to the office of discharge without other customs formalities than those provided for in Article 18 (3) and without terminating the temporary admission arrangements.

4. The holder of the authorization shall retain responsibility for transferred goods.

5. The holder of the authorization shall provide the customs authority with advance notification of the transfers to be carried out in the form and manner which the said authority shall determine.';

6. the following Article 17b shall be inserted:

*'Article 17b*

1. Provided the proper conduct of operations is not thereby affected, the customs authority, on other conditions it shall lay down, shall permit the carriage of import goods, without customs formalities, from the office of entry to the place of use, and from a place of use to the office of discharge.

2. The person concerned shall inform the supervising office of the re-exportation of the goods entered under the temporary admission arrangements, by sending the copy given to him of the export declaration.';

7. Article 18 shall be replaced by the following:

'1. Where Article 17 is applied when the goods are placed under the Community external procedure, the competent authorities shall authenticate the information sheet provided for in paragraph 3, at the request of the holder of the authorization.

2. Where Article 17a is applied, the information sheet provided for in paragraph 3 hereto shall be issued, either at the placing of the goods under the arrangements or at the beginning of the operation of transfer.

3. The information sheet, hereinafter referred to as "INF 6 sheet", shall consist of an original and two copies. It shall be set out on a form conforming to the model in Annex II and fulfilling the conditions set out in Annex III.';

8. Article 19 (2) and (3) shall be replaced by the following:

'2. The original and one copy of the INF 6 sheet shall be returned to the person concerned; one copy shall be retained by the issuing customs office; the other copy shall be given by the person concerned to the office of discharge and, after authentication, shall be returned to the issuing customs office by the person concerned.';

9. Annex II shall be replaced by the form set out in Annex III to this Regulation; Annexes XII and XIII, set out in Annexes I and II to this Regulation, shall be added.

*Article 2*

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

It shall be applicable from the date of implementation of Regulation (EEC) No 2726/90.

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

Done at Brussels, 21 December 1992.

*For the Commission*
Christiane SCRIVENER
*Member of the Commission*

*ANNEX I*

*'ANNEX XII*

## SPECIMEN APPLICATION FOR AUTHORIZATION TO USE THE TEMPORARY IMPORTATION PROCEDURE

*NB :* Information must be supplied in the order given. Where reference is made to goods, each type of goods should be specified.

1. **Name or business name and address :**
   (a) of the applicant : .....
   .....
   (b) of the user : .....
   .....
   (c) of the owner : .....
2. **Goods to be used :**
   (a) trade and/or technical description : .....
   (b) indication of combined nomenclature classification : .....
   (c) estimated quantity : .....
   (d) estimated value : .....
3. **Article under which authorization is applied for :** .....
4. **Way in which goods are to be used :**
   .....
   .....
5. **Place(s) where goods are to be used :** .....
   .....
6. **Period for which goods are expected to remain under the procedure :** .....
   .....
7. **Suggested method of identification :** .....
   .....
8. **Suggested customs offices :**
   (a) supervising customs office : .....
   (b) customs office of entry for the procedure : .....
   (c) customs office of discharge : .....
9. **Intended duration of the authorization :** .....
   .....
10. **Simplified transfer procedures :** .....
11. **Other :** .....
    .....
    .....
    .....

Date .....

Signature of applicant .....

## NOTE CONCERNING THE APPLICATION

1. Name or business name and address : where the application is submitted on the applicant's headed notepaper, section 1 (a) need not be completed provided the information is shown on the letterhead. Section 1 (b) is to be filled in where the applicant is not the user. Section 1 (c) is to be filled in when the granting for the arrangements is subject to the condition that the goods belong to a legal or natural person established outside of the customs territory of the Community.

2. Goods to be used under the procedure :

   (a) trade and/or technical description : the description should be sufficiently clear and detailed to enable a decision to be taken on the application ;

   (b) classification in the combined nomenclature : for indicative purposes only. Only the four-digit code need be given, unless an indication of the eight-digit code is required to enable the authorization to be issued or for the proper conduct of the procedure ;

   (c) estimated quantity : state the quantity in units (kilograms, litres, metres, etc.) ;

   (d) estimated value : state the estimated customs value of the goods based on known particulars and documents presented.

3. Article under which authorization is applied for : indicate the Article of Regulation (EEC) No 3599/82 under which the intended use qualifies for temporary importation.

4. Way in which goods are to be used : state all the ways in which it is intended to use the goods to be imported.

5. Place(s) where goods are to be used : give the address(es) of the place or places where the goods will be used.

6. Period for which goods are expected to remain under the procedure : indicate the time which will be needed for the intended use.

7. Suggested method of identification : indicate the most suitable methods of identifying the goods to be entered for the procedure.

8. Suggested customs offices : state which of the possible customs offices would be suitable as :

   (a) supervising customs office : supervision of procedure ;

   (b) customs office of entry for the procedure : acceptance of declarations entering goods for the procedure ;

   (c) customs office of discharge : acceptance of declarations assigning the import goods to an accepted customs treatment or use.

9. Intended duration of the authorization : indicate the period within which it is planned to import the goods.

10. Simplified transfer procedures : if appropriate, indicate whether the procedures of Article 17 (a) and (b) are likely to be involved.

11. Other : this heading can be used to supply any other information the applicant feels would be relevant to the customs authority.'

*ANNEX II*

*'ANNEX XIII*

**SPECIMEN TEMPORARY IMPORTATION AUTHORIZATION**

**of** .....

**Reference to application** .....

1. **Name or business name and address :**

   (a) of the applicant : .....

   .....

   (b) of the user (1) : .....

   .....

   (c) of the owner (1) : .....

   .....

2. **Goods to be used** (2) :

   (a) trade and/or technical description : .....

   (b) indication of combined nomenclature classification : .....

   (c) estimated quantity : .....

   (d) estimated value : .....

3. **Article under which authorization is applied for :** .....

4. **Way in which goods are to be used :**

   .....

   .....

5. **Places where goods are to be used :** .....

   .....

6. **Time limit for assigning the import goods to a customs-approved treatment or use** (3) : ....

   .....

7. **Approved method of identification :** .....

   .....

8. **Customs offices :**

   (a) supervising customs office : .....

   (b) customs office of entry for the procedure : .....

   (c) customs office of discharge : .....

9. **Period of validity :** .....

   .....

10. **Use of simplified procedures :** .....

    .....

11. **Number of Annexes :** .....

Date : .....

Signature : .....

**Footnotes concerning the authorization**

(1) To be filled in where the user is not the holder of the authorization. Section 1 (c) is to be filled in when the granting for the arrangements is subject to the condition that the goods belong to a legal or natural person established outside of the customs territory of the Community.

(2) To be filled in as necessary to enable the customs offices to supervize the use of the authorization.

(3) This corresponds to the time needed to achieve the object of the authorized use. Without prejudice to special time limits, the period shall be 24 months unless the applicant requests a shorter period.'

*ANNEX III*

*'ANNEX XI*

**EUROPEAN COMMUNITY**

# INF 6

**ORIGINAL**

**No A/000000**

**TEMPORARY IMPORTATION INFORMATION SHEET**

1. Holder of temporary importation authorization
☐

2. Customs authority to which application is made:

4. Customs authority to which information is addressed:

5. Date on which goods were entered for the procedure
Day Month Year

3. APPLICATION (1)

The undersigned,
☐ holder of the temporary importation authorization
☐ representative of the holder of the temporary importation authorization

requests the issue of this information sheet.

☐ Transit
☐ Transfer

Place:

Date
Day Month Year

Signature:

6. Latest date for re-exportation
Day Month Year

7. Under which article of basic Regulation:

| | 8. Marks and numbers - Number and kind of packages - Description of goods | 9. CN code |
|---|---|---|
| A. | | 10. Net quantity |
| | | 11. Customs value |
| | 8. Marks and numbers - Number and kind of packages - Description of goods | 9. CN code |
| B | | 10. Net quantity |
| | | 11. Customs value |

INFORMATION SUPPLIED BY THE CUSTOMS AUTHORITY

12. Identification measures taken

13. Amount of duties collected (in the currency of the Member State supplying the information)

A , B ,

14. Period taken into account for collection
month(s)

15. Remarks

Authentification office:

Place:

Date
Day Month Year

Signature: Stamp

Office of discharge:

Place:

Date
Day Month Year

Signature:

☐ Re-exportation
☐ Release for free circulation
☐ Other customs arrangements allowed

Stamp

(1) Place a cross ☒ in the appropriate box.

13. REQUEST FOR POST-CLEARANCE VERIFICATION

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

Place:

Date Official stamp

Day Month Year

Signature:

Customs authority

14. RESULT OF VERIFICATION

The verification carried out by the Customs authority shown below confirms that this information sheet (1)

☐ was stamped by the competent authorities indicated and the information it contains is accurate;

☐ gives rise to the remarks annexed hereto

Place:

Date Official stamp

Day Month Year

Signature:

Customs authority

(1) Place a cross ☒ in the appropriate box.

## NOTES

**A. General notes**

1. The application (boxes 1 to 11) is to be filled in by the holder of the temporary importation authorization or his representative.

2. The form must be filled in legibly and indelibly, preferably by typewiter. 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 endorsed by the person filling in the sheet and by the customs authority which issued it.

**B. Special notes referring to the relevant box numbers**

1. Give the name and full address, including postal code, if any, and the Member State.

3. Give the name and full address, including postal code, if any, and the Member State of the customs authority to which the application is sent.

4. Give the name and full address, including postal code, if any, and the Member State of the customs authority 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. The quantity must be expressed in units of the metric system: kilograms, litres, square metres, etc. The unit value for each item should be indicated.

13. Enter the amounts in national currency, one figure per subdivision or box, the last two subdivisions being reserved for fractions of a unit, if any.

National currencies are to be indicated as follows:

- BEF for Belgian francs
- DEM for German marks
- ESP for Spanish pesetas
- IEP for Irish pounds
- LUF for Luxembourg francs
- PTE for Portuguese escudos
- DKK for Danish kroner
- GRD for Greek drachmas
- FRF for French francs
- ITL for Italian lire
- NLG for Dutch guilders
- GBP for pounds sterling.

13 and 14. To be filled in as necessary.'