



# PREPARING FOR MEMBERSHIP

## INFORMATION SHEET NO. 17

### CUSTOMS PROCEDURES (II)

#### 1. THE USE OF THE DIFFERENT COPIES OF THE SAD (ANNEX 37 CCIP) :

- **Copy 1** for the Member State in which the export or Community transit formalities are completed
- **Copy 2** for export statistics
- **Copy 3** for the exporter, after being stamped by the customs authority
- **Copy 4** for the customs office of destination upon completion of the Community transit or as evidence for Community status of the goods
- **Copy 5** return copy for the Community transit procedure
- **Copy 6** for the Member State in which the arrival formalities are completed
- **Copy 7** for the statistics of the Member State of destination
- **Copy 8** for the person receiving the goods, after being stamped by the customs authority.

Combinations of these copies are permitted as follows :

- **Copies 1, 2 and 3** export, outward processing or re-export
- **Copies 1, 4, 5 and 7** Community transit
- **Copies 6, 7 and 8** other customs procedures at import

## **2. IMPORTANT PROVISIONS REGARDING CUSTOMS PROCEDURES :**

- Articles 254 – 259 CCIP : requirements for incomplete declarations – release for free circulation
- Articles 260 – 262 CCIP : requirements for the simplified declaration procedure – release for free circulation
- Articles 263 – 267 CCIP : requirements for the local clearance procedure – release for free circulation
- Articles 225 – 226 CCIP : goods which may be covered by an oral declaration for release for free circulation or for export
- Articles 230, 231, 237, 238 CCIP : goods which may be entered for release for free circulation or for export by crossing the frontier or through acceptance by the postal authorities
- Article 516 CCIP : content of records for customs procedures with economic impact (customs warehousing, inward processing, processing under customs control, temporary importation and outward processing)
- Article 521 CCIP : main content of a bill of discharge of a customs economic procedure or repayment/remission claim
- Annex 67 CCIP : Main content of a customs procedure with economic impact authorisation
- Annex 72 CCIP : Examples of usual forms of handling allowed in a customs warehouse
- Article 859 CCIP : failures under customs warehousing that can be redressed
- Articles 556 – 578 CCIP : Types of good eligible for total duty relief under temporary importation
- Articles 229, 232 – 234, 497 CCIP : cases in which an oral declaration/application or any other act is admitted for temporary importation and re-exportation
- Annex 67 CCIP : main content of an outward processing authorisation
- Articles 29, 32, 33, 151 CC and 590 CCIP : how to calculate the customs value under outward processing where no sale takes place

### 3. CONCLUDING CUSTOMS PROCEDURES

- **Release for free circulation:** terminates when the goods are released following an examination of the goods and the documents (optional), the payment of import duties and other taxes, and the application of commercial policy measures where these apply. Where goods are subject to supervision of their end-use (released for free circulation at a lower rate of duty), the procedure ends only once the goods have been assigned to the stipulated end use.
- **Transit:** the procedure ends when the goods and the declaration are produced at the office of destination. Imported non-Community goods are subsequently under temporary storage or they can be immediately assigned a new customs-approved treatment or use.
- **Customs Warehousing:** the procedure is terminated when non-Community goods are assigned a new customs-approved treatment or use, such as release for free circulation or re-export. Re-exports must leave the Community customs territory.
- **Inward processing (suspension system):** this procedure is concluded when the processed products (compensating products) have been exported.
- **Inward processing (drawback system):** the procedure ends when the goods are released for free circulation. If the processed products are subsequently exported (export procedure) a drawback claim can be lodged.
- **Processing under customs control:** this procedure ends when the goods are declared for free circulation.
- **Temporary importation:** this procedure ends when the goods are re-exported in the same state within the time limit set.
- **Outward Processing:** the procedure ends when the goods have left the Community customs territory. At re-importation, the processed products (compensating products) are declared for free circulation.
- **Export:** the procedure ends when the goods and the declaration have been presented to the customs office of exit and the goods have left the Community customs territory.

## **CUSTOMS DEBT (II)**

- Articles 74, 91, 94, 95, 115, 218, 225, 229, 244 CC, Articles 248, 257, 262, 267, 379 – 384, 454, 514, Annex 44c, 580, 581, Annex 77, 876a, 912 CCIP : cases in which a security is compulsory
- Articles 95 , 189, 220 CC : cases in which no security is required
- Articles 193 – 197 CC, Article 857 CCIP : types of security
- Articles 80, 112, 121, 122, 123, 135, 144, 151, 178 and 216 CC : exceptions from the rule that the date of acceptance of the customs declaration determines the customs debt (Article 214 CC)
- Articles 217, 220, 221 CC, Articles 868, 869, 871 – 875 CCIP : cases in which duties are not entered in the accounts
- Articles 236 – 239 CC, Articles 90 – 905 CCIP : cases of repayment or remission of duties

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[http://europa.eu.int/comm/taxation\\_customs/law\\_en.htm#customs](http://europa.eu.int/comm/taxation_customs/law_en.htm#customs)

[http://europa.eu.int/eur-lex/en/consleg/main/1992/en\\_1992R2913\\_index.html](http://europa.eu.int/eur-lex/en/consleg/main/1992/en_1992R2913_index.html)(for Customs Code)

[http://europa.eu.int/smartapi/cgi/sga\\_doc?smartapi!celexapi!prod!CELEXnumdoc&lg=EN&numdoc=31993R2454&model=guichett](http://europa.eu.int/smartapi/cgi/sga_doc?smartapi!celexapi!prod!CELEXnumdoc&lg=EN&numdoc=31993R2454&model=guichett) (for Customs Code Implementing Provisions)

<http://customs.business-line.com> (Malta Customs Web site)

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