

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 1

Release for free circulation

Article IA-VI-1-01 (ex IA-V-2-08)

Banana weighing certificate

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 163(1)	Article 165(b)	Articles 290c	61-02	IA

1. The authorised weigher referred to in Article DA-VI-1-01 shall give the customs authorities advance notice of the weighing of a consignment of fresh bananas for the purpose of drawing up a banana weighing certificate, giving details of the type of packaging, the origin and the time and place of weighing.
2. The banana weighing certificate shall be in the declarant's possession and at the disposal of the customs authorities at the time of lodging of a declaration for release for free circulation of fresh bananas falling within CN code 0803 90 10 subject to import duty.
3. The banana weighing certificate shall be drawn up on a form corresponding to the specimen provided in Annex 61-02.

Article IA-VI-1-02 (ex-IA-V-3-02)

Weighing of fresh bananas

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 188	Article 193	Article 290c(3)	61-03	IA

Customs offices shall verify the net weight of fresh bananas, on the basis of risk analysis, by checking at least 5 % of the total number of banana weighing certificates presented each year, either by being present at the weighing of the representative samples of the bananas by the authorised weigher or by weighing those samples themselves, in accordance with the procedure laid down in points 1, 2 and 3 of Annex 61-03.

CHAPTER 2

Relief from import duty

SECTION 1

RETURNED GOODS

Article IA-VI-2-01 (621-05-IA)

Information required

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 203(6)	Article 207	Articles 847-856	-	IA

1. The information establishing that the conditions for the relief have been fulfilled shall be provided to the customs office where the customs declaration for release for free circulation is lodged.
2. The information referred to in paragraph 1 may be provided in particular by any of the following means:
 - (a) an access to the relevant particulars of the customs declaration or of the re-export declaration, on the basis of which the returned goods were originally exported or re-exported from the customs territory of the Union;
 - (b) a print out, authenticated by the competent customs office, of that customs declaration or re-export declaration;
 - (c) a document issued by the competent customs office, with the relevant particulars of that customs declaration or re-export declaration;
 - (d) an information sheet INF3.
3. Where evidence available to the competent customs authorities or ascertainable by them from the person concerned indicates that the goods declared for release for free circulation were originally exported from the customs territory of the Union and at that time fulfilled the conditions for being granted relief from import duty as returned goods, the documents referred to in paragraph 2 shall not be required.
4. Paragraph 2 shall not apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements where autonomous or conventional provisions lay down that customs documents are not required in these circumstances. Nor shall it apply where goods may be declared for release for free circulation orally or by any other act.
5. The customs office where the customs declaration for release for free circulation is lodged may require the person requesting the relief from import duty to provide any other information it considers necessary, to establish in particular that:

- (a) the goods are returned in the state in which they were exported, in accordance with Articles DA-VI-2-01 and DA-VI-2-02 (621-02-DA and 621-03-DA);
- (b) the conditions laid down in Article DA-VI-2-03 (621-04-DA) are fulfilled.

Article IA-VI-2-01a

Goods which benefited on export from measures laid down under the common agricultural policy

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 203(6)	Article 207	Article 849(1) & (5)		DA

1. A declaration for release for free circulation relating to returned goods whose export may have given rise to the completion of export formalities with a view to obtaining refunds or other amounts provided for on export under the common agricultural policy, shall be supported not only by the documents referred to in Article IA-VI-2-01, but by a certificate issued by the authorities responsible for the grant of such refunds or amounts in the Member State of export.
2. Where the customs authorities at the customs office where the goods are declared for release for free circulation have the means to satisfy themselves that no refund or other amount provided for on export under the common agricultural policy has been granted, and cannot subsequently be granted, the certificate referred to in paragraph 1 shall not be required.

Article IA-VI-2-02 (621-07-IA)

Issuing information sheet INF 3

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 203(6)	Article 207	Articles 851 & 852	62-01 & 62-02	IA

1. For the purposes of identifying the goods and subject to paragraph 3, information sheet INF 3 shall be issued at the exporter's request by the customs authorities at the customs office of export at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned via a customs office other than the customs office of export.
2. Information sheet INF 3 may also be issued, at the exporter's request, by the customs authorities at the customs office of export after completion of the export formalities for the goods concerned, provided that those authorities can establish, on the basis of the information at their disposal, that the particulars in the exporter's request relate to the goods exported.
3. In the case of the goods referred to in Article IA-VI-2-01a (1), information sheet INF 3 may be issued only after completion of the relevant export formalities, and subject to the proviso in paragraph 2.
4. Where it is expected that the exported goods will be returned to the customs territory of the Union through several customs offices other than the customs office of export, the

exporter may ask for several information sheets INF 3 to be issued to cover the total quantity of the goods exported.

5. The exporter may ask the customs authorities which issued an information sheet INF 3 to replace it by several information sheets INF 3 covering the total quantity of goods included in the information sheet INF 3 initially issued.

6. The exporter may ask for an information sheet INF 3 to be issued in respect of a proportion only of the exported goods.

7. Where information sheet INF 3 is made on paper, the original and one copy shall be returned to the exporter for presentation at the customs office of reimport. The second copy shall be kept in the official files of the customs authorities who issued it.

8. Where information sheet INF 3 is made on paper, in the event of theft, loss or destruction of the original information sheet INF 3, the person concerned may ask the customs authorities which issued it for a duplicate. They shall comply with this request if the circumstances warrant it.

The customs authorities shall record on the copy of information sheet INF 3 in their possession that a duplicate has been issued.

9. Where information sheet INF 3 is made on paper, it shall be drawn up on a form corresponding to the specimen provided in Annex 62-02.

Article IA-VI-2-03 (621-08-IA)

Communication between authorities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 203(6)	Article 207	Article 856	62-01 & 62-02	IA

1. At the request of the customs authorities of the Member State of re-import, the customs authorities of the Member State of export shall communicate to the former all the information at their disposal to enable them to determine whether the goods meet the conditions necessary to benefit from the provisions of this section.

2. Information sheet INF 3 may be used for the request and the transmission of the information referred to in paragraph 1.

SECTION 2

SEA-FISHING AND PRODUCTS TAKEN FROM THE SEA

Article IA-VI-2-04 (622-01-IA)

Exemption from import duty

UCC implemented	UCC empowering	Current IP provision	Annex	Adoption
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provision	provision			procedure
Article 208	Article 209	Article 856a	-	IA

For the purposes of granting the exemption from import duty laid down in Article 208(1) of the Code, Article DA-V-1-12 shall apply.

However, the code referred to in point (a) of Article DA-V-1-12 shall be:
'C208'.