

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 1

Release for free circulation

Article DA-VI-1-01 (ex DA-V-2-10)

Authorised weigher

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 163(3)	Article 164	Article 290b	ex Annex	DA

The authorisation for the drawing up of banana weighing certificates (status of authorised weigher) shall be granted where the applicant fulfils all the following conditions:

- (a) he fulfils the criterion laid down in Article 39(a) of the Code;
- (b) he is involved in the import, carriage, storage or handling of fresh bananas;
- (c) he provides the necessary assurance of the proper conduct of the weighing;
- (d) he has at his disposal appropriate weighing equipment;
- (e) he keeps records enabling the customs authorities to carry out effective checks.

Article DA-VI-1-02 (ex-DA-V-2-11)

Time-limit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)		-	DA

A decision on an application for an authorisation as referred to in Article DA-VI-1-01 (610-02-DA) shall be taken without delay and at the latest 30 days from the date of acceptance of the application.

Article DA-VI-1-03

Banana weighing certificate

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 6(2)	Articles 7(b) & 7(a)		61-01	DA

1. In accordance with Article 6(3)(a) of the Code, the banana weighing certificate shall be drawn up in accordance with the provisions in force in the Member States.
2. The banana weighing certificate shall include the particulars listed in Annex 61-01.

CHAPTER 2

Relief from import duty

SECTION 1

RETURNED GOODS

Article DA-VI-2-01 (621-02-DA) (moved to DA-VI-2-02(1))

Article DA-VI-2-02 (621-03-DA)

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 203(5)	Article 206(a)	Article 846	-	DA

1. Goods shall be considered as being returned in the state in which they were exported where, after having been exported from the customs territory of the Union, they fulfil either of the following:
 - (a) they have not received a treatment other than the one that was necessary to maintain them in good condition;
 - (b) they have not received handling other than altering their appearance.
2. Goods shall be considered as being returned in the state in which they were exported where, after having been exported from the customs territory of the Union, they have received treatment other than that necessary to maintain them in good condition or handling other than that altering their appearance, but the goods proved to be defective or unsuitable for their intended use, provided that either of the following conditions is fulfilled:
 - (a) such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition;
 - (b) their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

3. Where returned goods have undergone treatment or handling permitted under paragraph 2 and such treatment would have rendered them liable to import duty if they had been placed under the outward processing procedure, the provisions for charging import duty in accordance with the said procedure shall apply.

However, relief from import duty shall be granted provided that:

- (a) the goods have undergone an operation consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Union, this being established to the satisfaction of the customs office of import;
- (b) the value of the returned goods is not higher, as a result of such operation, than their value at the time of export from the customs territory of the Union.

4. Repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Union means any operation to remedy operating defects or material damage suffered by goods while they were outside the customs territory of the Union, without which the goods could no longer be used in the normal way for the purposes for which they were intended.

5. The value of returned goods shall be considered not to be higher, as a result of the operation which they have undergone, than their value at the time of export from the customs territory of the Union, when the operation does not exceed that which is strictly necessary to enable them to continue to be used in the same way as at that time.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable the goods to be used in the same way as at the time of export.

Article DA-VI-2-03 (621-04-DA)

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 204	Article 206(b)	Article 844		DA

1. Returned goods referred to in Article 204 of the Code shall be granted relief from import duty provided that all the following conditions are fulfilled:

- (a) the refunds or other amounts paid have been repaid, or the necessary steps have been taken by the competent authorities for such sums to be withheld, or the other financial advantages granted have been cancelled;
- (b) the goods were in any of the following situations:
 - (i) they could not be put on the market of the country to which they were sent on account of laws in force in that country;
 - (ii) they were returned by the consignee as being defective or not in accordance with the provisions of the contract relating to them;

- (iii) they were re-imported into the customs territory of the Union because they could not be used for the purposes intended owing to other circumstances outside the exporter's control;
 - (c) the goods are declared for release for free circulation in the customs territory of the Union within 12 months of the date of completion of the customs formalities relating to their export.
2. The circumstances referred to in paragraph 1(b) (iii) shall include the following:
- (a) goods returned to the customs territory of the Union following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried;
 - (b) goods originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold;
 - (c) goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported;
 - (d) goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract under which the goods were exported;
 - (e) fruit and vegetables, covered by the common organization of the market, exported and sent for sale on consignment, but which were not sold in the market of the country of destination.
3. Where the goods are declared for release for free circulation after expiry of the period set out in paragraph 1(c), the customs authorities of the Member State of re-import may allow the period to be exceeded where circumstances justify this.
4. Returned goods exported under the common agricultural policy with an export licence shall not be granted relief from import duty unless it is established that the relevant provisions of Union law have been complied with.

Article DA-VI-2-04 (621-05-DA)

Information required

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 6(2)	Articles 7(b) & 7(a)	Articles 850-851	62-01	DA

1. In accordance with Article 6(3)(a) of the Code, the customs authorities shall issue the information establishing that the conditions for the relief from import duty have been fulfilled (Information sheet INF 3) in accordance with the provisions in force in the Member States.
2. Information sheet INF 3 shall contain the particulars referred to in Annex 62-01.