

TITLE I

GENERAL PROVISIONS

CHAPTER 1

Scope of the customs legislation, mission of customs and definitions

Article DA-I-1-01 (110-01)

Definitions

1. 'AEO' means the authorised economic operator referred to in Article 38 of the Code;
2. 'AEOc' means the holder of an authorisation as referred to in Article 38(2)(a) of the Code;
3. 'AEOs' means the holder of an authorisation as referred to in Article 38(2)(b) of the Code;
4. 'AEOf' means the holder of authorisations as referred to in Article 38(2)(a) and in Article 38(2)(b) of the Code at the same time.
5. 'agricultural policy measures' means the provisions governing export refunds or import or export licences relating to agricultural products which are covered by the Common Agricultural Policy;
6. 'applicant' means a person who applies to the customs authorities for a decision;
7. 'ATA or eATA Carnet' means the international customs document for temporary admission established by virtue of the ATA Convention or the Istanbul Convention;
8. 'ATA Convention' means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961;
9. 'authorised weigher' means any economic operator authorised by a customs office for the purpose of weighing fresh bananas;
10. 'baggage' means all goods carried by whatever means in relation to a journey of a natural person;
11. 'carrier' means, in the context of customs status of goods, a person transporting goods for another person;
12. 'Code' means the Regulation (EC) No
13. 'Union port' means any sea port situated in the customs territory of the Union;
14. 'Convention on a common transit procedure' means the international convention of 20 May

1987, O.J. L 226, 18.8.1987;
15. 'common transit country' means any country, other than the Union that has acceded to the Convention of 20 May 1987 on a common transit procedure;
16. 'country' means either a third country or the Union as appropriate including its territorial waters;
17. 'third country' means a country or territory outside the customs territory of the Union
18. 'CPD Carnet' means the international customs document for temporary admission of means of transport established by virtue of the ATA Convention or the Istanbul Convention;
19. 'currency' means any monetary unit used as a means of settlement between monetary authorities or on the international market;
20. 'customs nomenclature' means any of the nomenclatures referred to in Article 56(2)(a) and (b) of the Code;
21. 'customs office of departure' means the customs office where the customs declaration placing goods under a transit procedure is accepted;
22. 'customs office of destination' means the customs office where the goods placed under a transit procedure and the required information must be presented in order to end the procedure;
23. 'customs office of entry' means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory;
24. 'customs office of exit' means, in the context of the export declaration, the last customs office before the goods leave the customs territory of the Union for a destination outside that territory.
25. However: <ul style="list-style-type: none"> (a) in the case of goods leaving the customs territory of the Union by pipeline and cable for electrical energy, 'customs office of exit' means the customs office of export; or (b) where the goods are loaded on the vessel or the aircraft on which they will leave the customs territory of the Union by air or sea, 'customs office of exit' means the customs office competent for that place;
26. 'customs office of exit' means, in the context of the exit summary declaration or re-export notification, the customs office competent for the place from where the goods will leave the customs territory of the Union. However where the goods are to leave the customs territory of the Union by air or sea, 'customs office of exit' means the customs office competent for the place where the goods are loaded onto the vessel or aircraft on which they will be brought to a destination outside the customs territory of the Union;
27. 'customs office of export ' means the customs office designated by the customs authorities

<p>in accordance with the customs legislation where for goods leaving the customs territory of the Union the formalities for placing them under the export procedure are to be carried out or where a re-export notification is to be lodged, where applicable;</p>
<p>28. 'customs office of guarantee' means the customs office where a guarantee is lodged. In cases other than an individual guarantee in the form of a cash deposit for special procedures or temporary storage the customs authorities of each Member State shall decide on the competent customs offices of guarantee..</p>
<p>29. 'customs office of import' means without prejudice to the provisions for special procedures, the customs office designated by the customs authorities in accordance with the customs legislation where, for goods brought into the customs territory of the Union the formalities for placing them under a customs procedure are to be carried out;</p>
<p>30. 'customs office of placement' means any customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods to a customs procedure;</p>
<p>31. 'customs office of transit' means:</p> <ul style="list-style-type: none"> (a) the customs office competent for the point of exit from the customs territory of the Union when the consignment is leaving that territory in the course of a transit operation via a frontier with a territory outside the customs territory of the Union other than a common transit country, or (b) the customs office competent for the point of entry into the customs territory of the Union when the goods have crossed a territory outside the customs territory of the Union in the course of a transit operation;
<p>32. 'decision-taking customs authority' means the customs authority which takes the decision;</p>
<p>33. 'dispatch' means, in the context of trade in goods with special fiscal territories, the fact to bring goods out of a special fiscal territory to another part of the customs territory of the Union (including another special fiscal territory) or vice-versa;</p>
<p>34. 'electronic data-processing techniques' means:</p> <ul style="list-style-type: none"> (a) the exchange of Electronic Data Interchange (EDI) standard messages with the customs authorities; (b) the introduction of information required for completion of the formalities concerned into customs data-processing systems;
<p>35. 'EORI number (Economic Operators Registration and Identification number)' means an identification number, unique in the customs territory of the Union, assigned by a customs authority to an economic operator or to another person;</p>
<p>36. 'essential spare parts' means parts which are:</p> <ul style="list-style-type: none"> (a) components without which the proper operation of a piece of equipment, machine, apparatus or vehicle which have been put into free circulation or previously exported cannot be ensured, and (b) characteristic of those goods, and

(c) intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable;

37. 'exporter' means

(a) the person established in the customs territory of the Union who holds the contract of the sale, leasing, processing or of another similar contract of the goods to be exported with the consignee established outside the customs territory of the Union,

(b) the holder of a special procedure where the goods are to be placed under the outward processing procedure or where the goods placed under a special procedure are to be exported or re-exported,

(c) the private individual carrying or sending the goods of a non-commercial nature to be exported where these goods are contained in traveller's personal luggage or in the consignment sent by one private individual to another,

(d) the person established in the customs territory of the Union who takes the decision that the goods are to be brought to a destination outside the customs territory of the Union in other cases;

(e) in other cases than those referred to in points (a) to (d) the exporter shall be the person who brings the goods out of the customs territory of the Union.

38. 'ex-works price' means the price paid or to be paid for the product ready for collection at the manufacturer's premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;

39. 'generally accepted accounting principles' means the recognised consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared;

40. 'goods of a non-commercial nature' means

(a) in the case of goods contained in consignments sent by one private individual to another, such consignments:

(i) are of an occasional nature,

(ii) contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest and

(iii) are sent to the consignee by the consignor free of payment of any kind;

(b) in the case of goods contained in travellers' personal luggage, they:

(i) are of an occasional nature, and

(ii) consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons;
41. 'holder of the decision' means a person on whom a decision has legal effects;
42. 'introduction' means, in the context of trade in goods with special fiscal territories, the fact to bring goods into a special fiscal territory from another part of the customs territory of the Union (including another special fiscal territory) or vice-versa.
43. 'Istanbul Convention' means the Convention on Temporary Admission agreed at Istanbul on 26 June 1990;
44. 'monitoring customs office' means the customs office which ensures, where appropriate, that the formalities or requirements to which repayment or remission of the amount of import and export duty is subject, are fulfilled or met;
45. 'Master Reference Number' (MRN) means the registration number allocated by the competent customs authority to summary declarations, customs declarations, notifications or advice made by a person to the customs authorities using electronic data processing techniques;
46. 'normal residence' means the place where a person usually lives, that is for at least 185 days in each calendar year, because of personal and occupational ties, or, in the case of a person with no occupational ties because of personal ties which show close links between that person and the place where he is living. However, the normal residence of a person whose occupational ties are in a different place from his personal ties and who consequently lives in turn in different places situated in two or more Member States shall be regarded as being the place of his personal ties, provided that such person returns there regularly. This last condition need not be met where the person is living in a Member State in order to carry out a task of a definite duration;
47. 'period for discharge' means the time by which goods placed under a special procedure, except transit, or processed products must be placed under a subsequent customs procedure, must be destroyed, must have been taken out of the customs territory of the Union or must be assigned to their prescribed end-use. In case of outward processing the period for discharge means the period within which goods temporarily exported may be re-imported into the customs territory of the Union in the form of processed products, and placed under release for free circulation, in order to be able to benefit from total or partial relief from import duties;
48. 'piece of equipment, machine, apparatus or vehicle' means any of the goods listed in Sections XVI, XVII and XVIII of the combined nomenclature;
49. 'place of unloading' means any place where a consignment of fresh bananas can be unloaded or removed to under a customs procedure, or in the case of containerised traffic, where the container is offloaded from the ship, or aircraft, or other principal means of transport or where the container is unpacked.
50. 'postal consignment' means a postal parcel or package containing goods other than items of correspondence, conveyed under the responsibility of or by a postal operator in accordance

with the provisions of the Universal Postal Union Convention;
51. 'postal operator' means a designated operator established in and authorised by a Member State to provide the international services governed by the Universal Postal Union Convention currently in force;
52. 'prior import of processed products' in the context of the outward processing procedure means the import of processed products obtained from equivalent goods before the export of the goods they are replacing (outward processing IM/EX), as referred to in Article 223(2)(d) of the Code;
53. 'private individual' means natural persons other than taxable persons acting as such, i.e. within the framework of their economic activity, as defined by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ¹ ;
54. 'private use' means, in the context of the temporary admission procedure, the transport exclusively for personal use by the person concerned excluding commercial use of a means of transport;
55. 'public customs warehouse type I' means a public customs warehouse where the responsibilities referred to in Article 212(1) of the Code lie with the holder of the authorisation and with the holder of the procedure;
56. 'public customs warehouse type II' means a public customs warehouse where the responsibilities referred to in Article 212(2) of the Code lie with the holder of the procedure;
57. 'similar goods' means, in the context of temporary admission, goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable; the quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
58. 'single transport document' means in the context of customs status a transport document issued in a Member State covering the carriage of the goods from the point of departure in the customs territory of the Union to the point of destination in that territory under the responsibility of the carrier issuing the document;
59. 'special fiscal territory' means a part of the customs territory of the Union where the provisions of Directive 2006/112/EC or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ² do not apply;
60. 'supervising customs office' means the customs office indicated in the authorisation as referred to in Article 211(1) of the Code to supervise the special procedure;
61. 'territory' means the territory of a country including the internal waters but excluding its

¹ OJ No L 347, 11.12.2006, p. 1.

² OJ No L 9, 14.1.2009, p. 12.

territorial waters or airspace;
62. 'TIR Convention' means the Customs Convention on the International Transport of Goods under cover of TIR carnets;
63. 'TIR operation' means the movement of goods within the customs territory of the Union in accordance with the TIR Convention;
64. 'traveller' means any person who: <ul style="list-style-type: none"> (a) enters into the customs territory of the Union temporarily and is not normally resident there, or (b) returns to the customs territory of the Union where he is normally resident, after having been temporarily outside this territory, or (c) leaves the customs territory of the Union temporarily where he is normally resident, or (d) leaves the customs territory of the Union after a temporary stay, without being normally resident there;
65. 'value' means, in the context of origin, the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing;
66. 'waste and scrap' means: <ul style="list-style-type: none"> (a) in the context of origin, goods or products which are classified as waste and scrap in accordance with the Combined Nomenclature; (b) in the context of inward processing, goods or products resulting from the working or processing or destruction of goods, which have no or low economic value and which cannot be used without further processing.

Article DA-III-1-07 (313-2-03-DA)

ATA or eATA/CPD carnet

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 87(2)	Article 88(c)	none	-	DA

For goods placed under transit in accordance with the ATA Convention/Istanbul Convention, the time limit referred to in Article 87(2) of the Code shall be seven months from the date on which the goods should have been presented at the customs office of destination.

Article DA-III-3-03 (331-11-DA)

ATA or eATA/CPD carnet - Claim for payment from the guaranteeing association

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 98	Article 99(d)	Articles 459-460	33-02 (ex Annex 59)	DA

1. The guarantee shall be released and the guarantee association thus released from its obligations one year from the date of expiry of the validity of the ATA or eATA carnet, unless the customs authorities establish that a customs debt has been incurred for goods covered by an ATA or eATA carnet, and notifies it to the guarantee association, before that date.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a) & 6(2)	Article 7(b) & 7(a)	Article 450c	33-02 (ex Annex 59)	DA

The common data requirements of the notification are (set out in an annex xx). The common data requirements of the information memo sent to the customs office of temporary admission are set out in Annex 33-02 (ex-Annex 59). Both the notification and memo may be sent by other than data processing techniques referred to in Article 6(3)(a) of the Code.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 98	Article 99(d)	Articles 459-460	33-03 (ex-Annex 60)	DA

2. The guarantee shall be released and the guarantee association thus released from its obligations one year after the notification referred to in Article DA-III-2-06, unless the customs authorities establish that a customs debt has been incurred for goods covered by a CPD carnet, and notifies it to the guarantee association, before that date.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a) & 6(2)	Article 7(b) & 7(a)	Article 450c	33-03 (ex-Annex 60)	DA

The common data requirements of the notification are (set out in an annex xx) and it may be sent by means other than data processing techniques referred to in Article 6(3)(a) of the Code.

Article DA-V-1-01 (511-01-DA)

Presumption of customs status of Union goods and of non-Union goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Articles 156 (d)	Articles 313, 453	-	DA

1. Goods brought into the customs territory of the Union shall be deemed to be Union goods unless it is established that they do not have customs status of Union goods:

- (a) where, if carried by air, the goods have been loaded or transhipped at an airport in the customs territory of the Union, for consignment to another airport in the customs territory of the Union, provided that they are carried under cover of a single transport document issued in a Member State,
- (b) where, if carried by sea, the goods have been shipped between ports in the customs territory of the Union by a regular shipping service authorised in accordance with Article DA-V-1-02 (512-01-DA).

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 153(1)	Articles 156(a)	Articles 313, 453	-	DA

2. The following shall be deemed to be non-Union goods unless it is established in accordance with Section 3 that they do have customs status of Union goods:

- (a) goods brought into the customs territory of the Union ;
- (b) goods placed under any of the special procedures with the exception of the internal transit and the end-use procedures;
- (c) goods transported under cover of a TIR, an ATA or eATA carnet or a Form 302 transit declaration.

TITLE VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Article DA-VII-1-01 (710-01-DA)

Scope of the Chapter

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
			-	DA

This Chapter shall apply to the special procedures provided for in Article 210(b) to (d) of the Code.

SECTION 1

APPLICATION FOR AN AUTHORISATION

Article DA-VII-1-01a (710-04(b))

Applicant established outside the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
211(3)(a),	212(b)	Article 499	-	DA

By way of derogation from Article 211(3)(a) of the Code, the applicant may be established outside of the customs territory of the Union regarding end-use or inward processing in occasional cases, provided that the customs authorities consider this to be justified.

Article DA-VII-1-01b (741-1-02-DA)

Place for submitting an application where the applicant is established outside the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	Article 498	-	DA

By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant is established outside the customs territory of the Union, the application for an authorisation for temporary admission, end-use or inward processing shall be submitted to the customs authorities designated for the place where the goods are to be first used or processed.

Article DA-VII-1-02 (710-02-DA)

Customs declaration constituting the application for an authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 497, 498(c), 580(2)	ex Annex 67	DA
Article	Article 7(a)	Articles 291, 292		DA
Article 6(3)(a)	Article 7(b)	Article 579		

1. The customs declaration may constitute the application for an authorisation in any of the following cases:

- (a) temporary admission unless the customs authorities require a formal application in cases which are covered by Article DA-VII-4-32(b);
- (b) end-use, where the applicant intends to wholly assign the goods to the prescribed end-use and the customs authorities do not require an application in accordance with Article 211(1) of the Code;
- (c) inward processing of goods which are not listed in ex Annex 73;
- (d) outward processing of goods which are not listed in ex Annex 73;
- (e) release for free circulation after outward processing using the standard exchange system with or without prior importation of replacement products, where the existing authorisation does not cover such a system and the customs authorities permit its modification;
- (f) release for free circulation after outward processing if the processing operation concerns goods of a non-commercial nature.

1a. The customs declaration may constitute the application for an authorisation for goods which are covered by Article DA-V-2-03(1)(f) if the customs declaration for temporary admission is made orally or in the standard form in cases where the customs authorities have considered that the placement of goods under the temporary admission procedure would entail a serious risk of non-compliance with one of the obligations laid down in the customs legislation concerning temporary admission.

2. Paragraph 1 shall not apply in any of the following cases:

- (a) simplified declaration;
- (b) centralised clearance;
- (c) entry in the declarant's records;
- (d) self assessment;
- (e) application for authorisation involving more than one Member State, other than for temporary admission of means of transport;
- (f) where the use of equivalent goods is applied for;
- (g) where an examination of the economic conditions must take place;
- (h) where Article DA-VII-1-07(1)(e) (710-05e(1)(e)) applies;
- (i) where the application for an retroactive authorisation is made in cases other than those which are covered by paragraph 1(e) and (f).

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Articles 497, 580	ex Annex 67	DA

3. Where the customs declaration constitutes the application for an authorisation in accordance with paragraph 1, the declarant shall provide additional data requirements as laid down in Annex B.

The first subparagraph shall not apply in cases where the customs declaration is made orally or by any other act in accordance with Articles DA-V-2-02 to DA-V-2-05.

4. ATA or eATA/CPD carnets may be used as an application for an authorisation for temporary admission where all of the following conditions are met:

- (a) issued in a contracting party to the ATA Convention or Istanbul Convention and endorsed and guaranteed by an association forming part of an international guarantee chain;
- (b) related to goods and uses covered by those Conventions or agreements;
- (c) certified by the customs authorities in the appropriate section of the cover page or electronic ATA system;
- (d) valid throughout the customs territory of the Union.

Article DA-VII-1-03 (710-02a-DA)

Application for renewal or amendment of an authorisation

UCC implemented	UCC empowering	Current IP provision	Annex	Adoption
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provision	provision			procedure
Article 6(3)(a)	Article 7(b)	497(2)		DA

In accordance with Article 6(3)(a) of the Code, the customs authorities may permit application for renewal or amendment of an authorisation by written request.

Article DA-VII-1-08 (710-06-DA)

Time limit to submit additional information

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Article 506	-	DA

For the purpose of application of Article DA-I-2-10 (124-2-06-DA (2)), the applicant shall submit the additional information to the customs authorities within 30 days from the date on which the request was communicated to the applicant.

Article DA-VII-1-04 (710-03-DA)

Supporting document for an oral customs declaration for temporary admission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 497	ex Annex 67	DA
Article 6(3)(a)	Article 7(b)	Article 499		
Article 211(1)	Article 212			

In accordance with Article 6(3)(a) of the Code, when the application for an authorisation for temporary admission is made by oral customs declaration, the declarant shall present a document in the format as referred to in Annex [insert new Annex with the format] containing the following information:

- (a) the name and address of the declarant;
- (b) the description of the goods including their value and quantity;
- (c) the place of use and nature of the goods and means of identifying them;
- (d) the period for discharge;
- (e) the customs office(s) of discharge.

SECTION 2

TAKING A DECISION ON THE APPLICATION

Article DA-VII-1-05 (710-05-DA)

Examination of the economic conditions for inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. The economic conditions shall be examined in either of the following cases:
 - (a) where evidence exists that the essential interests of Union producers are likely to be adversely affected;
 - (b) where the goods intended to be placed under the inward-processing procedure would be subject to a commercial or an agricultural policy measure or an anti-dumping, countervailing, safeguard duty if they were declared for release for free circulation.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

2. By derogation from paragraph 1(a), no examination of the economic conditions shall be required where the economic conditions are deemed to be fulfilled in the cases set out in Articles DA-VII-1-06 (710-05d-DA) and DA-VII-1-07 (710-05e-DA).

3. By derogation from paragraph 1 (b), no examination of the economic conditions shall be required if either of the following conditions is fulfilled:

- (a) the calculation of the amount of import duty, if any, is made in accordance with Article 86(3) of the Code;
- (b) the economic conditions are deemed to be fulfilled in the cases set out in point (b) to (n) of Articles DA-VII-1-06(1) (710-05d(1)-DA) and DA-VII-1-07(1) (710-05e(1)-DA).

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 502		DA

4. Where no examination of the economic conditions is required in the cases referred to in paragraph 1(b), customs authorities shall established in the authorisation for inward processing that the amount of import duty shall be calculated in accordance with Article 86(3) of the Code unless the economic conditions are deemed to be fulfilled in the cases set out in (b) to (n) of Articles DA-VII-1-06(1) (710-05d(1)-DA) and DA-VII-1-07(1) (710-05e(1)-DA).

5. The authorisation for inward processing shall require that the relevant processed products may not be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export.

Article DA-VII-1-06 (710-05d-DA)

Cases in which the economic conditions are deemed to be fulfilled

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. For inward and outward processing, the economic conditions shall be deemed to be fulfilled where the application concerns any of the following cases:

- (a) the processing of goods not listed in ex Annex 73;
- (b) the processing of goods to ensure their compliance with technical requirements for their release for free circulation;
- (c) the processing of goods of a non-commercial nature;
- (d) the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions;
- (e) the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector;
- (f) the processing into products to be incorporated in or used for civil aircraft for which an airworthiness Certificate is issued;
- (g) the processing into products which may benefit from the autonomous suspension of import duty on certain weapons and military equipment;
- (h) the processing of goods into samples;
- (i) the processing of any electronic type of components, parts, assemblies or any other materials into information technology products;
- (j) the processing of goods falling within CN codes 2707 and 2710 into products falling within CN codes 2707, 2710 and 2902;
- (k) the reduction to waste and scrap, destruction, recovery of parts or components;
- (l) denaturing;
- (m) usual forms of handling referred to in Article 220 of the Code.
- (n) the aggregate amount of import duty applicable to the goods placed under the processing procedure per applicant and per year for each eight-digit CN code does not exceed 150 000 EUR with regard to goods which are covered by Annex 73 and 300 000 EUR for other goods.

2. The aggregate amount referred to in paragraph (1)(n) shall be calculated as if the goods were released for free circulation and the *erga omnes* import duty rate was applied. The

calculation of the aggregate amount shall include any anti-dumping, countervailing, safeguard or retaliation duty.

Article DA-VII-1-07 (710-05e-DA)

Additional cases in which the economic conditions are deemed to be fulfilled for inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. For inward processing, the economic conditions shall be deemed to be fulfilled where the application concerns any of the following operation:

- (a) repair under inward processing with subsequent permanent re-export of the processed products;
- (b) processing of goods placed under inward processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone, with subsequent permanent re-export of the processed products;
- (c) the processing of durum wheat into pasta under inward processing with subsequent permanent re-export of the processed products;
- (d) the placement under inward processing with subsequent permanent re-export of the processed products in the limits of the quantity determined on the basis of a supply balance in accordance with Article 11 of Council Regulation (EC) No 1216/2009 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products;
- (e) the processing of goods which are listed in ex Annex 73 under inward processing with subsequent permanent re-export of the processed products, provided that any of the following criteria is met:
 - (i) unavailability of goods produced in the Union sharing the same 8-digit CN code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;
 - (ii) differences in price between goods produced in the Union and those intended to be imported;
 - (iii) contractual obligations.

2. The unavailability referred to in paragraph 1(e)(i) shall cover any of the following cases:

- (a) the total absence of production of comparable goods within the customs territory of the Union;
- (b) the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged;

- (c) comparable Union goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

3. Paragraph 1(e)(ii) shall apply where comparable goods cannot be used because their price would make the proposed commercial operation economically unviable.

4. In the case of contractual obligations referred to in paragraph 1(e)(iii), comparable goods which do not conform to the expressly stated requirements of the third-country purchaser of the processed products or the processed products must be obtained from goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights.

Article DA-VII-1-19 (710-21-DA)

Authorisation for the use of equivalent goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(2)	Article 224(b)	Articles 541, 545	ex Annexes 73, 74	DA

1. In accordance with Article 223(2) of the Code, the use of equivalent goods shall be authorised irrespective of whether the use is systematic or not.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(3)(c)	Article 224(d)	Articles 541, 545	ex Annexes 73, 74	DA

2. In accordance with Article 223(3)(c) of the Code, the use of equivalent goods shall not be authorised where the non-Union goods would be subject to anti-dumping, countervailing, safeguard or retaliation duty if they were declared for release for free circulation.

3. In accordance with Article 223(3)(c) of the Code, the use of equivalent goods under customs warehousing shall not be permitted where the non-Union goods are covered by ex Annex 73.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(1)	Article 224(a)	Articles 541, 545	ex Annexes 73, 74	DA

4. The use of equivalent goods shall be authorised where the equivalent goods are any of the following:

- (a) goods at a more advanced stage of manufacture than the non-Union goods where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder of the authorisation or in the undertaking where the operation is being carried out on his behalf;

- (b) in case of repair, new goods instead of used goods or goods in a better condition than the non-Union goods;
- (c) goods with technical characteristics similar to the goods which they are replacing provided that:
 - (i) they have the same eight-digit Combined Nomenclature code;
 - (ii) they have the same commercial quality;
 - (iii) such use would not have an impact on customs supervision and would not be likely to increase the risk of fraud.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(2)	Article 224(b)	Articles 541, 545	ex Annexes 73, 74	AIA

5. For goods listed in exAnnex 74, the provisions on the use of equivalent goods set out in that Annex shall apply.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(3)(c)	Article 224(d)	Articles 541, 545	ex Annexes 73, 74	DA

6. The use of equivalent goods shall not be permitted for goods or products that have been genetically modified or contain elements that have undergone genetic modification.

7. In case of temporary admission, equivalent goods may be used if the authorisation for temporary admission with total relief from import duty is granted in accordance with Articles DA-VII-4-05 (741-2-02-DA), DA-VII-4-06 (741-2-03-DA), DA-VII-4-07 (741-2-04-DA), DA-VII-4-08 (741-2-05-DA) or DA-VII-4-11a.

[Intended to be deleted: Article DA-VII-1-12 (710-14a-DA)]

Quantity of goods under a special procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
211	212(a)	Article 507		DA

Where a guarantee for a potential customs debt must be provided by the holder of an authorisation, the authorisation shall specify the maximum quantity of goods the holder of an authorisation may hold at any one time under the special procedure concerned.

Where a guarantee for a potential customs debt must be provided by the holder of an authorisation for the operation of storage facilities and the reference amount was presumed to be EUR 7 000 for each customs declaration, the authorisation shall specify the maximum number of customs declarations which may be submitted per day, week, month(s) or year respectively.]

Article DA-VII-1-09 (710-09-DA)

Time limit to take the decision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Articles 292(5), 506	-	DA

1. A decision on an application for an authorisation referred to in Article 211(1)(a) of the Code shall be taken without delay and at the latest within 30 days from the date of acceptance of the application.

A decision on an application for an authorisation referred to in Article 211(1)(b) of the Code shall be taken without delay and at the latest within 2 months from the date of acceptance of the application.

However, where an authorisation involving more than one Member State is applied for, the time-limit laid down in the first subparagraph of Article 22(3) of the Code shall apply.

2. Where the economic conditions have to be examined the time-limits as referred to in the first subparagraph of paragraph 1 shall be extended for a maximum of one year from the date on which the file was transmitted to the Commission. This period may be further extended by specific periods until 30 days after the date on which the conclusion on the economic conditions has been drawn.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Article 502	ex Annex 73	DA

3. The customs authorities shall, in accordance with Article 22(3) of the Code, inform the applicant, or holder of the authorisation, that the examination of the economic conditions has been initiated and, if the authorisation has not yet been issued, of the period that the time limit to take the decision has been extended.

Article DA-VII-1-10 (710-12-DA)

Retroactive effect

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4)	Article 24(d)	Article 508	-	DA

1. An authorisation with retroactive effect shall take effect at the earliest on the date on which the application was accepted.

2. In exceptional circumstances, the customs authority may allow retroactive effect of an authorisation no longer than one year before the date on which the application was accepted or from the date the additional information was received by the customs authorities;

3. In cases where an examination of the economic condition is required, an authorisation with retroactive effect shall take effect at the earliest on the date on which the conclusion on the economic condition has been drawn.

Article DA-VII-1-11 (710-13-DA)

Validity of an authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(5)	Article 24(e)	Articles 293(7), 507	ex Annex 73	DA

1. Except for justified reasons the period of validity shall not exceed five years from the date the authorisation for the following categories of special procedures takes effect:

- (a) specific use;
- (b) processing.

2. The period of validity referred to in paragraph 1 shall not exceed three years where goods are covered by Annex 41 [ex Annex 73].

Article DA-VII-1-14 (710-17-DA)

Period for discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4))	Article 216	Articles 293(3)(d), 542,	Yes	DA

1. At the request of the holder of the authorisation or holder of the procedure, the period for discharge specified in the authorisation may be extended by customs authorities even when that originally set has expired.

2. Where the period for discharge expires on a specific date for all the goods placed under the procedure in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the procedure on this date unless otherwise decided by the customs authorities.

Article DA-VII-1-16 (710-18-DA)

Bill of discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 521	-	DA

1. Authorisations for the use of inward processing IM/EX and end-use shall provide for that the holder of the authorisation must present the bill of discharge to the supervising customs office within 30 days after the period for discharge expired for goods which were placed under end-use or inward processing IM/EX, unless such bill of discharge is deemed unnecessary by the supervising customs office.

2. At the request of the holder of the authorisation, the customs authorities may extend the period referred to in paragraph 1.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	546		DA

3. The bill of discharge shall provide the information contained in annex XX, unless otherwise determined by the supervising customs office.

4. Where goods are released for free circulation by use of the bill of discharge that information shall be included in the bill of discharge.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	546		DA

5. In accordance with Article 6(3)(a) of the Code, the bill of discharge may be made out by means other than electronic data-processing techniques.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	546		DA

6. The authorisation shall specify whether processed products or goods in the unaltered state may be released for free circulation without customs declaration, without prejudice to prohibitive or restrictive measures.

Article DA-VII-1-16a (---)

Standardised exchange of information (INF) and the obligations of the holder of an authorisation for the use of a processing procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Articles 523	ex Annex 71	DA

1. Authorisations for the use of inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State and authorisations for the use of inward processing IM/EX or outward processing IM/EX which involve more than one Member State shall establish that:

- (a) the use of the INF as referred to in *Article DA-VII-1-20 (710-23-DA)* is mandatory;
 - (b) the holder of the authorisation shall provide the supervising customs office with information as referred to in Section A of ex Annex 71; and
 - (c) the customs declarations for the inward processing procedure, outward processing procedure, release for free circulation after outward processing, the customs declarations for the discharge of the processing procedure and the re-export declarations or notifications shall refer to the relevant INF number.
2. Authorisations for the use of inward processing IM/EX which involve one Member State shall establish that at the request of the supervising customs office the holder of the authorisation shall provide information about the goods which were placed under the inward processing procedure. This information shall enable the supervising customs office to calculate the amount of import duty in accordance with Article 86(3) of the Code.
3. The customs authorities shall disclose updated information concerning INF to the holder of the authorisation at his request.

Article DA-VII-1-16b (--)

Storage of Union together with non-Union goods in a storage facility

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)			DA

Where Union goods are stored together with non-Union goods in a storage facility for customs warehousing and it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, the authorisation as referred to in Article 211(1)(b) of the Code shall specify that accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

SECTION 3

OTHER PROVISIONS

Article DA-VII-1-13 (710-15-DA)

Records

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 214(1)	Article 7(c)	Articles 293(1)(d), 516, 806(c)(d)(f)(g)	-	DA

1. The records referred to in Article 214 of the Code shall contain the following:
 - (a) where appropriate, the reference to the authorisation necessary for placing the goods under a special procedure;
 - (b) particulars of the customs declarations by means of which the goods are placed under the special procedure and particulars about the corresponding discharge of the procedure;
 - (c) the date and reference to other customs documents and any other documents relating to the placing of goods under a special procedure and the corresponding discharge of the procedure;
 - (d) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
 - (e) location and particulars of any movement of goods;
 - (f) customs status of goods;
 - (g) particulars of usual forms of handling including information on tariff classification for the purposes of the application of Article 86(2) of the Code, temporary use or the nature of the processing operations or end-use;
 - (h) where Article 86(1) of the Code applies, the costs for storage or usual forms of handling;
 - (i) the rate of yield or its method of calculation where appropriate;
 - (j) particulars enabling customs supervision and controls of the use of equivalent goods which include, where accounting segregation is carried out, information about type of goods, customs status and, where appropriate, origin of the goods;
 - (k) as the case may be, one of the indications referred to in Articles DA-VII-4-34 (741-4-05-DA) or DA-VII-5-02 (752-04-DA);
 - (l) where appropriate, particulars of any transfer of rights and obligations in accordance with Article 218 of the Code;
 - (m) where the records are not part of the main accounts for customs purposes a reference to those main accounts for customs purposes;
 - (n) additional information for special cases, at the request of the customs authorities for justified reasons.
2. In case of free zones the records shall in addition to the information provided for in paragraph 1 contain the following:
 - (a) reference particulars of transport documents concerning goods entering or leaving free zones;
 - (b) particulars concerning the use or consumption of goods of which the acceptance of the customs declaration for release for free circulation or temporary admission would not entail application of import duty or measures laid down under the common agricultural or commercial policies in accordance with Article 247(2) of the Code.

3. The customs authorities may waive the requirement for some of the information provided for in paragraphs 1 and 2, where this does not adversely affect the customs supervision and controls of the use of a special procedure.

4. In case of temporary admission records must be kept only if required by the customs authorities.

Article DA-VII-1-15 (710-17a)

Time-limit for re-export

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4)	Articles 212(a), 216, 267(1), 268	Articles 512, 542,	Yes	DA

1. Where goods under customs warehousing are re-exported, those goods shall be taken out of the customs territory of the Union within the period for ending the movement in accordance with Article DA-VII-1-17 (2) (710-19-DA (4)).

2. Where goods under temporary admission or inward processing are re-exported, those goods shall be taken out of the customs territory of the Union within the period for discharge.

Article DA-VII-1-17 (710-19-DA)

Movement of goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 219	Article 221(a)	Articles 296(1),(2), (4), 511, 512	-	DA

1. Goods may be moved between different places in the customs territory of the Union under inward processing, temporary admission or end-use without customs formalities other than those set out in Article DA-VII-1-13(1)(e) (710-15(1)(e)).

2. Movement of goods under customs warehousing may be undertaken without customs formalities other than those set out in Article DA-VII-1-13(1)(e) (710-15(1)(e)) and Article IA-VII-1-12(2) (710-19a-IA) in any of the following cases:

- (a) between different storage facilities designated in the same authorisation;
- (b) from the customs office of placement to the storage facilities;
- (c) from the storage facilities to the customs office of discharge or the customs office of exit.

Such movements shall end within 30 days. At the request of the holder of the procedure, the 30 days period may be extended by the customs authorities.

3. Movement of goods under outward processing from the customs office of placement to the customs office of exit may be undertaken without any customs formalities other than those set out in Article IA-VII-1-12(2) (710-19a-IA).

Article DA-VII-1-18 (710-20-DA)

Usual forms of handling

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 220	Article 221(b)	Articles 531, 809	ex Annex 72	DA

The usual forms of handling provided for in Article 220 of the Code shall be those set out in ex Annex 72.

Article DA-VII-1-20 (710-23-DA)

Standardised exchange of information (INF)

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Articles 523	ex Annex 71	DA

1. The supervising customs office shall make available the relevant data elements set out in Section A of ex Annex 71 for:

- (a) the inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State; and
- (b) the inward processing IM/EX or outward processing IM/EX which involve more than one Member State.

2. Where the responsible customs authority as referred to in Article 101(1) of the Code has requested a standardised exchange of information (hereinafter referred to as 'INF') between customs authorities with regard to goods which were placed under inward processing IM/EX which involve one Member State, the supervising customs office shall make available the relevant data elements set out in Section B of ex Annex 71.

3. Where a customs declaration or re-export declaration/notification refers to an INF, the competent customs authorities shall provide additional data requirements as set out in Section A of ex Annex 71.

Article DA-VII-1-21 (710-24-DA)

Animals under a special procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(3)	Article 156(c)	Article 553	-	DA

If the total value of all animals, born of animals placed under a special procedure other than end-use, exceeds EUR 100, those animals shall be deemed to be non-Union goods and to be placed under the relevant procedure.

CHAPTER 3

Storage

CUSTOMS WAREHOUSING

Article DA-VII-3-01 (731-01-DA)

Retail sale

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 527	-	DA

Storage facilities for the customs warehousing of goods shall not be used for the purpose of retail sale, unless goods are retailed in any of the following situations:

- (a) with relief from import duty to travellers in traffic with countries or territories outside the customs territory of the Union;
- (b) with relief from import duty to members of international organisations;
- (c) with relief from import duty to NATO forces;
- (d) with relief from import duty under diplomatic or consular arrangements;
- (e) remotely, including via the Internet.

Article DA-VII-3-02 (731-02-DA)

Specially equipped storage facilities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 526	-	DA

Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations may specify that they may only be stored in storage facilities specially equipped to receive them.

Article DA-VII-3-03 (731-03-DA)

Operation of storage facilities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	none	-	DA

The authorisation for the operation of storage facilities for customs warehousing of goods shall provide for that these facilities shall be exclusively operated by the holder of the authorisation.

Article DA-VII-3-04 (733-01-DA)

Premises or any other location

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)(b)	Article 212(a)	Article 526	-	DA

The customs authorities shall define in the authorisation referred to in Article 211(1)(b) of the Code the premises or any other location as one of the following:

- (a) public customs warehouse type I;
- (b) public customs warehouse type II;
- (c) private customs warehouse.

CHAPTER 4

Specific use

SECTION 1

TEMPORARY ADMISSION

SUBSECTION 1

GENERAL PROVISIONS

Article DA-VII-4-01 (741-1-01-DA)

General provisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 553	-	DA

Unless otherwise provided for, goods placed under the temporary admission procedure shall remain in the same state.

Repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the procedure shall be admissible.

Article DA-VII-4-02 (741-1-02-DA)

Place for submitting an application

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	Article 498	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code and except where Article DA-VII-1-01(b) applies, the application for an authorisation for temporary admission shall be submitted to the customs authorities designated for the place where the goods are to be first used.

2. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the application for an authorisation is made by means of an oral customs declaration for temporary admission in accordance with Article DA-V-2-03 (522-4-02-DA) or by any other act in accordance with Article DA-V-2-04a (522-4-03-DA), it shall be made at the place where the goods are presented and declared for temporary admission.

3. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the application for an authorisation is made by using ATA/CPD or eATA carnets, it shall be made at the place where the goods are presented and declared for temporary admission.

Article DA-VII-4-03 (741-1-03-DA)

Temporary admission with partial relief from import duty

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 554	-	DA

1. Without prejudice to *DA-VII-4-32*, the use of the temporary admission procedure with partial relief from import duty shall be granted in respect of goods which do not meet all the requirements for total relief from import duty provided that the goods are intended for re-export and the conditions of Article 250(2)(a) to (c) are met.

2. The temporary admission with partial relief from import duty shall not be granted for consumable goods.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 554	-	DA

3. The authorisation for temporary admission with partial relief from import duties shall provide for that the amount of import duty due in accordance with the second subparagraph of Article 252(1) of the Code shall be paid when the procedure has been discharged.

SUBSECTION 2

MEANS OF TRANSPORT, PALLETS AND CONTAINERS INCLUDING THEIR ACCESSORIES AND EQUIPMENT

Article DA-VII-4-04 (741-2-01-DA)

General provisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 211(3)	Article 212(b)		-	DA

Where total relief from import duty is granted for goods as referred to in Articles DA-VII-4-05 (741-2-02) to DA-VII-4-08 (741-2-05), Articles DA-VII-4-09a and DA-VII-4-11a, the applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article DA-VII-4-05 (741-2-02-DA)

Pallets

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 556	-	DA

Total relief from import duty shall be granted for pallets.

Article DA-VII-4-06 (741-2-03-DA)

Spare parts, accessories and equipment for pallets

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	None	-	DA

Total relief from import duty shall be granted for spare parts, accessories and equipment for pallets where they are either imported with a pallet to be re-exported separately or with another pallet, or are imported separately to be re-exported with a pallet.

Article DA-VII-4-07 (741-2-04-DA)

Containers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 557	-	DA

1. Total relief from import duty shall be granted for container where the following information has been durably marked in an appropriate and clearly visible place on container:

- (a) the identification of the owner or principal operator, which may be shown either by its full name or by an established identification system, symbols such as emblems or flags being excluded;
- (b) the identification marks and numbers of the container, given by the owner or principal operator; and
- (c) the tare weight of the container, including all its permanently fixed equipment.

2. For freight containers generally considered for maritime use, or for any other container utilizing an ISO standard prefix (i.e. four capital letters ending in U), the identification of the owner or principal operator and the container serial number and check digit of the container shall adhere to the International Standard ISO 6346 and its annexes.

3. For identification marks and numbers on containers to be considered durably marked when plastic film is used, compliance with the following specifications is required:

- (a) a high-quality adhesive shall be used. The film, once applied, shall have a tensile strength lower than its final adhesion so that removal of the film without destroying it is impossible. Film produced by the cast method of production meets these requirements. Film produced by the calendar method of production shall not be used;
- (b) when identification marks and numbers have to be changed, the film to be replaced shall be removed completely prior to the affixing of the new film; placing of new film over an existing film shall not be permitted.

4. The specifications for the use of plastic film for marking containers set out in paragraph 3 do not exclude the possibility of using other durable marking methods.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 250(2)(d) & 18(2)	Articles 253(2)(d) & 20(a)	Article 557	-	DA

5. Where the application for authorisation is made in accordance with Article DA-VII-1-02(2)(a) (710-02(3)(a)), the containers shall be monitored by a person established in the customs territory of the Union or by a person established outside of the customs territory of the Union who is represented in the customs territory of the Union.

That person shall upon request supply the customs authorities detailed information concerning the movements of each container granted temporary admission including the dates and places of their entry and discharge.

Article DA-VII-4-08 (741-2-05-DA)

Spare parts, accessories and equipment for container

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	none	-	DA

Total relief from import duty shall be granted for spare parts, accessories and equipment for containers where they are either imported with a container to be re-exported separately or with another container, or are imported separately to be re-exported with a container.

Article DA-VII-4-09 (741-2-06-DA)

Conditions for granting total relief from import duty for means of road, rail, air, sea and inland waterway transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Articles 555(2), 558	<i>Annex C to Istanbul Convention</i>	DA

1. The term 'means of transport' shall include normal spare parts, accessories and equipment accompanying the means of transport.
2. Where means of transport are declared for temporary admission orally or by any other act in accordance with Articles DA-V-2-03 (522-4-02) and DA-V-2-04a (522-4-03), the holder of the authorisation shall be the person who has the physical control of the goods at the moment of the release of goods for the temporary admission procedure unless this person acts on behalf of a person. If so, the holder of the authorisation shall be the latter person.
3. Total relief from import duty shall be granted for means of road, rail, air, sea and inland waterway transport where they fulfil the following conditions:
 - (a) they are registered outside the customs territory of the Union in the name of a person established outside that territory; however, if the means of transport are not registered, the above condition may be deemed to be met where they are owned by a person established outside the customs territory of the Union;
 - (b) they are used by a person established outside that territory, without prejudice to Articles DA-VII-4-10 (741-2-07-DA), DA-VII-4-11 (741-2-08-DA) and DA-VII-4-12 (741-2-09-DA).

Where those means of transport are used privately by a third person established outside the customs territory of the Union, that person needs to be duly authorised in writing by the holder of the authorisation.

Article DA-VII-4-09a (741-2-05-DA)

Spare parts, accessories and equipment for means of transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	none	-	DA

Total relief from import duty shall be granted for spare parts, accessories and equipment for means of transport where they are either imported with a means of transport to be re-exported separately or with another means of transport, or are imported separately to be re-exported with a means of transport.

Article DA-VII-4-10 (741-2-07-DA)

Conditions for granting total relief from import duty to persons established in the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Articles 250(b)	Article 559	-	DA

Persons established in the customs territory of the Union shall benefit from total relief from import duty in any of the following cases:

- (a) the means of rail transport are put at the disposal of such persons under an agreement whereby each person may use the rolling stock of the other within the framework of that agreement;
- (b) a trailer is coupled to a means of road transport registered in the customs territory of the Union;
- (c) the means of transport are used in connection with an emergency situation;
- (d) the means of transport are used by a professional hire firm for the purpose of re-export.

Article DA-VII-4-11 (741-2-08-DA)

Private use of means of transport by natural person who has his or her habitual residence in the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Articles 253(b)	Article 560	<i>Annex C to Istanbul Convention</i>	DA

1. Natural persons who have their habitual residences in the customs territory of the Union shall benefit from total relief from import duty where they privately use means of transport occasionally, on the instructions of the registration holder, this holder being in the customs territory at the time of use.

2. Total relief from import duty shall be granted where means of transport hired under a written contract are used privately by a natural person who has his or her habitual residence in the customs territory of the Union in either of the following cases:

- (a) to return to his or her place of residence in the customs territory of the Union;
- (b) to leave the customs territory of the Union.

3. Total relief from import duties shall be granted where means of transport are used privately by a natural person who has his or her habitual residence in the customs territory of the Union and employed by the owner, hirer or lessee of the means of transport established outside that territory.

Private use of the means of transport is allowed in either of the following situations:

- (a) between the place of work and the place of residence of the employee and vice versa;
- (b) to perform a professional task of an employee as defined in the contract of employment.

At the request of the customs authorities, the person who uses the means of transport shall present an authenticated copy of the contract of employment.

Article DA-VII-4-11a (---)

Spare parts, accessories and equipment for means of rail transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	none	-	DA

Total relief from import duty shall be granted for spare parts, accessories and equipment for means of rail transport where they are either imported with a means of rail transport to be re-exported separately or with another means of rail transport, or are imported separately to be re-exported with a means of rail transport.

Article DA-VII-4-12 (741-2-09-DA)

Other cases

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 250(2)(d)	Articles 253(b)	Article 561(3)	<i>Annex C to Istanbul Convention</i>	DA

1. Total relief from import duty shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Union, with a view to re-export in the name of one of the following persons:

- (a) a person established outside that territory;
- (b) a natural person who has his or her habitual residence inside that territory where the person concerned is preparing to transfer normal residence to a place outside that territory.

2. Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Union.

Article DA-VII-4-13 (741-2-10-DA)

Periods for discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4)	Article 216	Article 562	-	DA

The periods for discharge shall be the following:

- (a) for means of rail transport: 12 months;
- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
 - (i) by students: the period they stay in the customs territory of the Union for the sole purpose of pursuing their studies;
 - (ii) by persons fulfilling assignments of a specified duration: the period they stay in the customs territory of the Union for the sole purpose of fulfilling their assignment;
 - (iii) in other cases, including saddle or draught animals and the vehicles drawn by them: 6 months;
- (d) for privately used means of air transport: 6 months;
- (e) for privately used means of sea and inland waterway transport: 18 months;
- (f) for containers, their equipment and accessories: 12 months.

Article DA-VII-4-14 (741-2-10a-DA)

Periods for re-export in the case of professional hire services

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4)	Article 216	none	-	DA

1. Where the means of transport referred to in Article DA-VII-4-09 (741-2-06-DA) are rehired by a professional hire service established in the customs territory of the Union to a person established outside that territory or to a natural person who has his or her habitual residence inside the customs territory of the Union, they shall be re-exported within three weeks of entry into force of the contract.

That period shall apply where means of transport which were returned to the professional hire service and subsequently used by that service for the purpose of re-export.

2. The re-export operation of the means of transport shall be carried out within six months from the entry of the means of transport into the customs territory of the Union. The means of transport shall be deemed to have been entered into this territory on the date of entry into force of the contract under which the means of transport have been entered into it unless the actual date of entry has been proven.

The use of the means of transport for other purposes than re-export shall not be permitted within the period of six months.

3. In the case referred to in Article DA-VII-4-11(2) (741-2-08(2)-DA) the means of transport shall be returned to the hire service established in the customs territory of the Union or shall be re-exported within three weeks of the entry into force of the contract.

SUBSECTION 3

GOODS OTHER THAN MEANS OF TRANSPORT, PALLETS AND CONTAINERS

Article DA-VII-4-15 (741-3-02-DA)

Personal effects and goods for sports purposes imported by travellers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 563	-	DA

Total relief from import duty shall be granted where personal effects reasonably required for the journey and goods for sports purposes are imported by travellers normally resident outside of the customs territory of the Union.

Article DA-VII-4-16 (741-3-03-DA)

Welfare material for seafarers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 564	-	DA

Total relief from import duty shall be granted for welfare materials for seafarers in the following cases:

- (a) they are used on a vessel engaged in international maritime traffic;
- (b) they are unloaded from the vessel referred to in point (a) and temporarily used ashore by the crew;
- (c) they are used by the crew of the vessel referred to in point (a) in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Article DA-VII-4-17 (741-3-04-DA)

Disaster relief material

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 565	-	DA

Total relief from import duty shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union.

The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article DA-VII-4-18 (741-3-05-DA)

Medical, surgical and laboratory equipment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 566	-	DA

Total relief from import duty shall be granted where medical, surgical and laboratory equipment is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article DA-VII-4-19 (741-3-06-DA)

Animals

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 567(1)	-	DA

Total relief from import duty shall be granted for animals owned by a person established outside the customs territory of the Union.

Article DA-VII-4-20 (741-3-07-DA)

Goods for use in frontier zones

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 567(2)	-	DA

Total relief from import duty shall be granted for the following goods intended for activities in keeping with the particularities of the frontier zone as defined by the provisions in force:

- (a) equipment owned by a person established in the frontier zone adjacent to the frontier of the customs territory of the Union and to be used in the adjacent frontier zone and used by a person established in that zone;
- (b) goods used for the building, repair or maintenance of infrastructure in such a frontier zone under the responsibility of public authorities.

Article DA-VII-4-21 (741-3-08-DA)

Sound, image or data carrying media, publicity material

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 568	-	DA

Total relief from import duty shall be granted for goods which are used for either of the following purposes:

- (a) carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying;
- (b) exclusively for publicity purposes which includes means of transport specially equipped for those purposes.

Article DA-VII-4-22 (741-3-09-DA)

Professional equipment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Articles 253(b)	Article 569 [as amended]	-	DA

1. Without prejudice to paragraph 2, total relief from import duty shall be granted for professional equipment where the following conditions are fulfilled:

- (a) it is owned by a person established outside the customs territory of the Union;
- (b) it is imported either by a person established outside the customs territory of the Union or by an employee of the owner. The employee may be established in the customs territory of the Union;
- (c) it is used by the importer or under their supervision, except in cases of audiovisual co-productions.

2. Total relief from import duty shall be granted for portable musical instruments temporarily imported by travellers which are intended to be used as professional equipment. The travellers may be resident inside or outside the customs territory of the Union.

3. Total relief shall not be granted where equipment is to be used for any of the following:

- (a) the industrial manufacture of goods;
- (b) the industrial packaging of goods;
- (c) the exploitation of natural resources;
- (d) the construction, repair or maintenance of buildings;
- (e) earth moving and like projects.

Points (c), (d) and (e) shall not apply to hand tools.

Article DA-VII-4-23 (741-3-10-DA)

Pedagogic material and scientific equipment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 570	-	DA

Total relief from import duty shall be granted for pedagogic material and scientific equipment where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;
- (c) they are imported in reasonable numbers, having regard to the purpose of the import;
- (d) they are not used for purely commercial purposes.

Article DA-VII-4-24 (741-3-11-DA)

Packings

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 571	-	DA

Total relief from import duty shall be granted where packings:

- (a) if imported filled, are intended for re-export whether empty or filled;
- (b) if imported empty, are intended for re-export filled.

Article DA-VII-4-25 (741-3-12-DA)

Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 572(1)	-	DA

Total relief from import duty shall be granted for moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are used in manufacturing by a person established in the customs territory of the Union and more than 50 % of the production resulting from their use is exported.

Article DA-VII-4-26 (741-3-13-DA)

Special tools and instruments

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 572(2)	-	DA

Total relief from import duty shall be granted for special tools and instruments where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are made available to a person established in the customs territory of the Union for the manufacture of goods and more than 50 % of the production resulting from their manufacturing is exported.

Article DA-VII-4-27 (741-3-14-DA)

Goods to carry out tests or subject to tests

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 573	-	DA

Total relief from import duty shall be granted for goods in any of the following situations:

- (a) they are subject to tests, experiments or demonstrations;
- (b) they are imported, subject to satisfactory acceptance tests in connection with a sales contract containing the provisions of the satisfactory acceptance tests and subject to those tests;
- (c) they are used to carry out tests, experiments or demonstrations without financial gain.

Article DA-VII-4-28 (741-3-15-DA)

Samples

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 574	-	DA

Total relief from import duty shall be granted where samples are imported in reasonable quantities and solely used for being shown or demonstrated in the customs territory of the Union.

Article DA-VII-4-29 (741-3-16-DA)

Replacement means of production

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 575	-	DA

Total relief from import duty shall be granted where replacement means of production are temporarily made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

Article DA-VII-4-30 (741-3-17-DA)

Goods for events or for sale

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 576		DA

1. Total relief from import duty shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the temporary admission procedure.

In exceptional cases, the customs authorities may authorise the temporary admission procedure for other events.

2. Total relief from import duty shall be granted for goods for approval where they cannot be imported as samples and the consignor wishes to sell the goods and the consignee may decide to purchase them after inspection.

3. Total relief from import duty shall be granted for the following:

- (a) works of art, collectors' items and antiques as defined in Annex IX to Directive 2006/112/EC, imported for the purposes of exhibition, with a view to possible sale;
- (b) goods other than newly manufactured ones imported with a view to their sale by auction.

Article DA-VII-4-31 (741-3-18-DA)

Spare parts, accessories and equipment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 577	-	DA

Total relief from import duty shall be granted where spare parts, accessories and equipment are used for repair and maintenance, including overhaul, adjustments and preservation of goods placed under the temporary admission procedure.

Article DA-VII-4-32 (741-3-19-DA)

Other goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 578	-	DA

Total relief from import duty may be granted where goods other than those listed in Articles DA-VII-4-05 (741-2-02-DA) to DA-VII-4-12 (741-2-09-DA) and DA-VII-4-15 (741-3-02-DA) to DA-VII-4-31 (741-3-18-DA) or not complying with the conditions of those Articles, are imported in either of the following situations:

- (a) they are occasionally imported for a period not exceeding three months;
- (b) in particular situations having no economic effect.

Article DA-VII-4-33 (741-3-20-DA)

Special periods for discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Article 215(4)	Article 216	none	-	DA
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1. For the goods referred to in Articles DA-VII-4-27(c) (741-3-14(a)-DA), DA-VII-4-29 (741-3-16-DA) and DA-VII-4-30(2) (741-3-17(2)-DA), the period for discharge shall be 6 months.

2. For animals referred to in Article DA-VII-4-19 (741-3-06-DA), the period for discharge shall be 12 months or more.

SUBSECTION 4

OPERATION OF THE PROCEDURE

Article DA-VII-4-34 (741-4-05-DA)

Indication

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 583	-	DA
Article 6(1a)	Article 8(1)(a)			IA

1. Where the goods placed under the procedure are placed subsequently under a customs procedure enabling the temporary admission procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD or eATA carnet shall contain the following indication "TA" and the relevant authorisation number.

2. Where the goods placed under the procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration other than by ATA/CPD or eATA carnet shall also contain the indication referred to in paragraph (1).

SECTION 2

END-USE

Article DA-VII-4-35 (--)

Obligation of the holder of the end-use authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	none	-	DA

The end-use authorisation shall provide for that the holder of the end-use authorisation has either of the following obligation:

- (a) to use the goods for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- (b) to transfer the obligation as referred to in point (a) to another person under the conditions laid down by the customs authorities.

CHAPTER 5

Processing

SECTION 1

GENERAL PROVISIONS

Article DA-VII-5-01 (751-01-DA)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211	Article 212(a)	Articles 538, 540, 586	Yes	DA

1. The authorisation shall specify the measures to establish either of the following:
 - (a) that the processed products have resulted from processing of goods placed under a processing procedure;
 - (b) that the conditions for using the equivalent goods or the standard exchange system are met.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211	Article 212(a)	Articles 538, 540, 586	Yes	DA

2. An authorisation may be granted for production accessories, with the exception of the following:
 - (a) fuels and energy sources other than those needed for the testing of processed products or for the detection of faults in the goods placed under the procedure needing repair;
 - (b) lubricants other than those needed for the testing, adjustment or withdrawal of processed products;
 - (c) equipment and tools.

SECTION 2

INWARD PROCESSING

Article DA-VII-5-02 (752-04-DA)

Indications

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 549	-	DA

1. Where the processed products or goods placed under the procedure are placed subsequently under a customs procedure enabling the inward processing procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD or eATA carnet shall contain the indication "IP" and the relevant authorisation number or INF number.

Where the goods placed under the procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, also in the form of processed products, are placed under a subsequent customs procedure, the indications referred to in the first subparagraph shall be supplemented by the following:

"C P M".

2. Where the goods placed under the procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration shall also contain the indication referred to in paragraph (1).

SECTION 3

OUTWARD PROCESSING

Article DA-VII-5-03 (753-01-DA)

Outward processing IM/EX

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	none	-	DA

1. In the case of outward processing IM/EX the authorisation shall specify the period within which the Union goods, which are replaced by equivalent goods, shall be placed under outward processing.

2. The period referred to in paragraph 1 and shall not exceed six months.

At the request of the holder of the authorisation, the period of six months may be extended even after its expiry, provided that the total period does not exceed one year.

3. In the case of prior import of processed products, a guarantee shall be provided covering the amount of the import duty that would be payable should the replaced Union goods not be placed under outward processing in accordance with paragraph 1.

Article DA-VII-5-04 (753-02-DA)

Repair

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 587	-	DA

Where the procedure is requested for repair, the temporary export goods shall be capable of being repaired and the procedure shall not be used to improve the technical performance of the goods.