

TITLE I
GENERAL PROVISIONS

CHAPTER 1

Scope of the customs legislation, mission of customs and definitions

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

Definitions

1. For the purposes of this Regulation, Article DA-I-1-01 (110-01-DA [i.e. definitions] shall apply.
2. For the purposes of this Regulation, the following definitions shall apply:

1. 'cabin baggage' means, in the case of air travel, the baggage that the person takes with him into and out of the aircraft cabin;
2. 'commercial use' means, in the context of the temporary admission procedure, the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;
3. 'common transit country' means any country, other than a Member State of the Union that has acceded to the Convention of 20 May 1987 on a common transit procedure;
4. 'Union airport' means any airport situated in the customs territory of the Union;
5. 'Union factory ship' means a vessel which is registered or recorded in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board;
6. 'Union fishing vessel' means a vessel which is registered or recorded in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board;
7. 'Union status' means the customs status of goods as Union goods;
8. 'consignment of fresh bananas' means the consignment comprising the total quantity of fresh bananas loaded on a single means of transport and shipped by a single exporter to one or more consignees;
9. 'customs office of discharge' means any customs office indicated in the authorisation referred to in Article 211(1) of the Code, empowered to release goods to a customs procedure or to receive the re-export declaration for the purposes of discharging the special procedures;

10. 'customs office of notification of the debt' means the customs office which shall notify the customs debt;
11. 'customs office of presentation' means the customs office designated by the customs authorities where goods may be presented for the purpose of placing them under a customs procedure in cases where the goods are presented at another office than the office at which the customs declaration has been lodged;
12. 'goods of the same class or kind' means goods which fall within a group or range of goods produced by a particular industrial sector, and includes identical or similar goods;
13. 'hold baggage', in the case of air travel, means the baggage that has been checked in at the airport of departure and is not accessible to the person during the flight nor, where relevant, during any stopovers of the kind referred to in Articles 127-2-02 and Articles 127-2-04 and 127-2-05;
14. 'identical goods' means, in the context of samples taken as part of the verification of a declaration, goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
15. 'international Union airport' means any Union airport which, having been so authorised by the customs authority, is approved for air traffic with territories outside of the customs territory of the Union;
16. 'intra-Union flight' means the movement of an aircraft between two Union airports, without any stopover, which does not start from or end at a non-Union airport;
17. 'item of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered to the address indicated by the sender on the item itself or on its wrapping. Postcards, letters containing personal messages only, braille letters or printed matter not liable to import or export duties shall be regarded as items of correspondence;
18. 'marketing activities' means, in the context of valuation, all activities relating to advertising or marketing and promoting the sale of the goods in question and all activities relating to warranties or guarantees in respect of them;
19. 'net weight of fresh bananas' means the weight of the bananas themselves without packing materials and packing containers of any kind;
20. 'pleasure craft' means private vessels intended for journeys whose itinerary depends on the wishes of the user;
21. 'eATA carnet' means the international customs document which is issued based on Article 21a of the Istanbul Convention;
22. 'prior export of processed products (inward processing EX/IM)' means the export of processed products obtained from equivalent goods under inward processing before the import of the goods they are replacing;

<p>23. 'inward processing IM/EX' means the import of non-Union goods under inward processing before the export of processed products;</p> <p>24. 'prior import of processed products (outward processing IM/EX)' means the import of processed products obtained from equivalent goods under outward processing before the export of the goods they are replacing;</p> <p>25. 'outward processing EX/IM' means the export of Union goods under outward processing before the import of processed products';</p>
<p>26. 'secondary processed products' means processed products which are a by-product of the processing operation other than the main processed products specified in the authorisation;</p>
<p>27. 'single means of transport' means, on condition that the goods carried are to be dispatched together:</p> <ul style="list-style-type: none"> (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s); (b) a set of coupled railway carriages or wagons; (c) boats constituting a single chain; (d) containers loaded on a single means of transport within the meaning of this Article;
<p>28. 'tourist or business aircraft' means private aircraft intended for journeys whose itinerary depends on the wishes of the user;</p>

CHAPTER 2

Placing goods under a customs procedure

SECTION 1

GENERAL PROVISIONS

SUBSECTION 1

ELECTRONIC INFORMATION AND COMMUNICATION SYSTEMS

Article IA-V-2-00 (XXX)

Electronic systems

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16	Article 17		Annex B	IA

With reference to Article 16(1) of the Code, electronic and communication systems as defined by the Commission and Member States in agreement with each other shall be used for the processing and exchange of information relating to the placing of goods under a customs procedure. Where such a system is deployed and maintained within a single Member State, such Member State shall ensure the alignment with the common requirements in order to provide for the functioning of the European Information Systems..

SUBSECTION 2

CUSTOMS DECLARATIONS LODGED USING MEANS OTHER THAN ELECTRONIC DATA-PROCESSING TECHNIQUES

TITLE VII
SPECIAL PROCEDURES

CHAPTER 1

General provisions

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

Scope of the Chapter

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

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 IA-VII-1-02

Supporting document for an oral customs declaration for temporary admission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2)	Article 25(a)			IA

By way of derogation from Article 6(1) of the Code, where the application for an authorisation for temporary admission is made by oral customs declaration and the declarant has presented the document as referred to in *Article DA-VII-1-04*, such document shall be made out in duplicate and one copy shall be endorsed by the customs authorities and given to the holder of the authorisation.

SECTION 2

TAKING A DECISION ON THE APPLICATION

Article IA-VII-1-03 (710-05-IA)(deleted)

Article IA-VII-1-04 (710-05c-IA)

Burden of proof

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(6)	Article 213	Article 502, 503, 504		IA

The burden of proof whether evidence exists that their essential interests are likely to be adversely affected before or after issuing an authorisation shall lie with the producers in the Union.

Article IA-VII-1-05 (710-05f-IA)

Requesting an examination of the economic conditions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(6)	Article 213	Article 502		IA

1. Where an examination of the economic conditions shall take place, the competent customs authority shall request such examination by transmission of the file to the Commission.
2. Where, after issuing an authorisation, evidence becomes available that the essential interests of producers of the Union are likely to be adversely affected, paragraph 1 shall apply.
3. An examination of the economic conditions at Union level may also take place at the initiative of the Commission.

Article IA-VII-1-06 (710-05g-IA)

Conclusion drawn on the examination of the economic conditions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(6)	Article 213	Article 502		IA

1. The conclusion drawn on the examination of the economic conditions shall be taken into account by the customs authorities concerned and by any other customs authorities dealing with similar applications or authorisations.
2. Where the conclusion is that an application or an authorisation concerns a unique case, this case cannot be considered as a precedent to be used for similar applications or authorisations.

Article IA-VII-1-07 (710-07-IA)

Consultation procedure between customs authorities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Articles 292(5),(7), 500	ex Annex 67	IA

1. Articles IA-I-2-09 (124-2-02 [to be updated]) and IA-I-2-13 (124-2-07 [to be updated]) shall apply to authorisations involving more than one Member State under the following conditions set out in paragraphs 2 to 6, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.
2. The competent customs authority shall communicate to the other customs authorities concerned the application and the draft authorisation at the latest 30 days after the date of acceptance of the application.
3. No authorisation involving more than one Member State shall be issued without the prior agreement of the customs authorities concerned on the draft authorisation.
4. The other customs authorities concerned shall communicate objections, if any, or their agreement within 30 days after the date on which the draft authorisation was communicated. Objections must be duly justified. The reference to additional administrative costs shall not be considered as a due justification.

Where objections are communicated within that period and no agreement is reached within two months after the date on which the draft authorisation was communicated, the authorisation shall not be granted to the extent to which objections were raised.

5. If the other customs authorities concerned did not communicate objections within 30 days after the date on which the draft authorisation was communicated, their agreement shall be deemed to be given.

Article IA-VII-1-08 (710-08-IA)

Simplifications concerning the consultation procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Articles 292(5), (7), 501	ex Annex 67	IA

1. The prior agreement in accordance with Article IA-VII-1-07(3) (Article 710-07(3)-IA) shall be replaced by simple notification in any of the following cases where:

- (a) a authorisation involving more than one Member State is
 - (i) renewed;
 - (ii) subject to minor amendments;
 - (iii) annulled;
 - (iv) suspended;
 - (v) revoked; or
- (b) two or more Member States have agreed thereto;
- (c) the only activity involving different Member States is the movement of goods or an operation where the customs office of placement and the customs office of discharge are not the same;
- (d) the authorisation is amended in accordance with Article DA-VII-1-10.

2. Neither prior agreement nor notification shall be needed where any of the following applies:

- (a) ATA, eATA or CPD carnets are used;
- (b) the authorisation for temporary admission is granted by accepting an oral declaration or a declaration by any other act in accordance with Articles DA-V-2-03 (522-4-03), DA-V-2-04a and DA-V-2-05a (522-4-05) respectively;
- (c) two or more Member States have agreed thereto.

3. Where all Member States involved have agreed to use the simplifications in accordance with paragraphs (1)(b) or (2)(e), the Commission shall be notified accordingly by the concerned Member States.

Article IA-VII-1-09 (710-10-IA)

Other form of an authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 8(1)(a)	Articles 292(2), 505	ex Annex 67	IA

Where an application has been made in accordance with Article DA-VII-1-02(1) and (2) (710-02 DA), the authorisation shall be granted by release of goods for the relevant customs procedure

SECTION 3

OTHER PROCEDURAL RULES

Article IA-VII-1-10a (710-22)

Customs declaration lodged at another customs office

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 510	-	IA

The competent customs authority may allow in justified cases that the customs declaration may be lodged at a customs office other than those specified in the authorisation. In that case the supervising customs office shall be informed without delay.

Article IA-VII-1-10 (710-16-IA)

Discharge of a procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 520	-	IA

1. Where goods have been placed under a special procedure using two or more declarations by virtue of one authorisation, the placing or assignment of such goods or the products obtained therefrom under a subsequent customs procedure, or to their prescribed end-use, shall be considered to discharge the procedure for the goods in question placed under the earliest of the declarations (hereinafter referred to as 'first in first out principle').

Where a special procedure is discharged by goods leaving the customs territory of the Union or by destruction in accordance with Article 215(1) of the Code the first in first out principle shall also apply.

However, the holder of the authorisation or the holder of the procedure may request the discharge to be made in relation to specific goods placed under the procedure.

Application of the first in first out principle shall not lead to unjustified import duty advantages.

2. Where the goods under the special procedure are placed together with other goods, and there is total destruction or irretrievable loss, the customs authorities may accept evidence produced by the holder of the procedure indicating the actual quantity of goods under the procedure which was destroyed or lost.

Where the holder of the procedure cannot produce evidence acceptable to the customs authorities, the amount of goods which has been destroyed or lost shall be established by reference to the proportion of goods of the same type under the procedure at the time when the destruction or loss occurred.

Article IA-VII-1-11a (710-18-DA)

Bill of discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 521	-	IA

1. The supervising customs office shall verify the bill of discharge as referred to in *Article DA-VII-1-16(1)* without delay and at the latest within three months after the date on which the bill of discharge was communicated. The supervising customs office shall notify the holder of the authorisation about the result of the verification.

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

2. If the authorisation has specify that processed products or goods in the unaltered state may be released for free circulation without customs declaration, the products or goods shall be considered to have been released for free circulation, if they have not been placed under a subsequent customs procedure on expiry of the period for discharge.

Article IA-VII-1-11b (--)

Transfer of rights and obligations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 218	Article 222(a)	--	Yes	IA

The supervising customs office may decide whether a transfer of rights and obligations as referred to in Article 218 of the Code may take place or not. If yes, the supervising customs office shall establish the conditions under which such transfer is allowed.

Article IA-VII-1-12 (710-19a-IA)

Movement of goods to the customs office of exit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 219	Article 222(b)	Article 298(1), 511	-	IA

1. Movement of goods to the customs office of exit with a view to discharging a special procedure other than end-use and outward processing by leaving the customs territory of the Union shall be carried out under cover of the re-export declaration.

2. Where goods are moved under outward processing from the customs office of placement to the customs office of exit, the provisions pertaining to the export procedure shall apply *mutatis mutandis*.

3. Where goods are moved under end-use to the customs office of exit, the provisions pertaining to the export procedure shall apply.

Article IA-VII-1-13 (710-21a-IA)

Formalities for equivalent goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(2)	Article 225	Articles 541, 545	ex Annexe, 74	IA

1. Use of equivalent goods shall not be subject to the formalities for placing goods under a special procedure.

2. Equivalent goods may be stored together with other Union goods or non-Union goods. In such cases the customs authorities may establish specific methods of identifying the equivalent goods with a view to distinguishing them from other Union goods or non-Union goods.

Where it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223	Article 225	Articles 541, 545	ex Annexe, 74	IA

3. In the case of end-use, the goods which are replaced by equivalent goods shall no longer be under customs supervision in any of the following cases:

- (a) the equivalent goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- (b) the equivalent goods are exported, destroyed or abandoned to the state;
- (c) the equivalent goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate if the applicable import duty has been paid.

Article IA-VII-1-14 (710-21b-IA)

Status of equivalent goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223	Article 225	Articles 541, 545	ex Annexe 74	IA

1. In case of customs warehousing and temporary admission the equivalent goods shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the equivalent goods have left the customs territory of the Union.

2. In case of inward processing the equivalent goods and the processed products made therefrom shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the processed products have left the customs territory of the Union.

However, where the goods which they are replacing are put on the market before the procedure is discharged, they shall change their status at the time they are put on the market. In exceptional cases, where the equivalent goods are expected not to be available at the time of putting on the market, the customs authorities may allow, at the request of the holder of the procedure, the equivalent goods to be available at a later time within a reasonable period to be determined by them.

3. In case of prior export of processed products under inward processing, the equivalent goods and the processed products made therefrom shall become non-Union goods with retroactive effect on their release for the export procedure if the goods to be imported are placed under that procedure.

In that situation, the goods to be imported shall become Union goods at the time of their placing under inward processing.

Article IA-VII-1-15 (--)

Electronic system relating to eATA carnets

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16(1)	Article 17	--	-	IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system, 'eATA Carnet System', as defined by the Commission and Member States in agreement with each other, shall be used for the processing, exchange and storage of information pertaining to eATA carnets issued based on Article 21a of the Istanbul Convention. Information shall be made available through this system by the competent customs authority of the Member State without delay.

2. Where appropriate, access to the information referred to in paragraph 1 may be granted also to other competent customs authorities concerned of third countries and to eATA carnets issuing bodies in the framework of Article 12(2) and (3) of the Code.

Article IA-VII-1-15a (--)

Electronic system relating to Standardised exchange of information (INF)

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16(1)	Article 17	--	-	IA

With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other shall be used for the standardised exchange of information (hereinafter referred to as 'INF') pertaining to:

- (a) inward processing EX/IM or the outward processing EX/IM;
- (b) inward processing IM/EX or outward processing IM/EX if more than one Member State is involved; or
- (c) inward processing IM/EX if one Member State is involved and the responsible customs authority as referred to in Article 101(1) of the Code has requested an INF.

Such system shall also be used for the processing and storage of the relevant information. If an INF is required, the information shall be made available through this system by the supervising customs office without delay. If a customs declaration refers to an INF, the competent customs authorities shall update the INF without delay.

In addition the electronic information and communication system shall be used for the standardised exchange of information related to commercial policy measures.

CHAPTER 3

Storage

SECTION

CUSTOMS WAREHOUSING

CHAPTER 4

Specific use

SECTION

TEMPORARY ADMISSION

SUBSECTION 1

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

Article IA-VII-4-01 (741-2-11-IA)

Discharge of the temporary admission procedure in cases concerning means of rail transport, pallets and containers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 584	-	IA

1. For means of rail transport used jointly under an agreement, the temporary admission procedure may be discharged when means of rail transport of the same type or the same value as those which were put at the disposal of a person established in the customs territory of the Union are exported or re-exported.
2. For pallets, the temporary admission procedure may be discharged when pallets of the same type and substantially the same value are exported or re-exported.
3. Under the conditions of the Convention on Customs Treatment of Pool Containers used in International Transport agreed at Geneva on 21 January 1994 [OJ L91 from 22 April 1995], the customs authorities shall permit the temporary admission procedure to be discharged where containers of the same type or the same value are exported or re-exported.

SUBSECTION 2

GOODS OTHER THAN MEANS OF TRANSPORT, PALLETS AND CONTAINERS

Disclaimer: NO IA foreseen.

SUBSECTION 3

OPERATION OF THE PROCEDURE

Article IA-VII-4-02 deleted

Article IA-VII-4-03 (741-4-04-IA)

Special discharge for goods for events or for sale

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 582	-	IA

1. Where goods placed under the temporary admission procedure in accordance with Article DA-VII-4-30 (741-3-17-DA) are put on the market, they shall be considered as presented to customs when they are declared for release for free circulation before the end of the period for discharge.
2. For the purposes of discharging the temporary admission procedure in respect of goods referred to in Article DA-VII-4-30(1) (741-3-17(1) of DA), their consumption, destruction or distribution free of charge to the public at the event shall be considered as re-export, provided their quantity corresponds to the nature of the event, the number of visitors and the extent of the participation of the holder of the procedure therein.

The first subparagraph shall not apply to alcoholic beverages, tobacco goods or fuels.

CHAPTER 5

Processing

INWARD PROCESSING

Article IA-VII-5-01 (752-02-IA)

Special cases for discharge of the inward processing IM/EX procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 544	-	IA

1. For the purposes of discharging the inward processing IM/EX procedure, the following shall be regarded as re-export:

- (a) the delivery of processed products to persons who are eligible for relief from import duty pursuant to the Vienna Convention of 18 April 1961 on Diplomatic Relations, or to the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions;
- (b) the delivery of processed products to the armed forces of other countries stationed in the territory of a Member State, where that Member State grants special relief from import duty in accordance with Article 131 of Regulation (EC) No 1186/2009;
- (c) the delivery of aircraft;
- (d) the delivery of spacecraft and related equipment;
- (e) the delivery of processed products for which the *erga omnes* import duty rate is 'free';
- (f) disposal, in accordance with the relevant provisions, of processed products whose destruction under customs supervision is prohibited on environmental grounds.

2. Paragraph 1 shall not apply if non-Union goods placed under the inward processing IM/EX procedure would be subject to an agricultural policy measure or a provisional or definitive anti-dumping, countervailing, safeguard or retaliation duty if they were declared for release for free circulation.

3. Paragraph 1 shall not apply if a customs debt would incur in accordance with Article 78(1) of the Code for non-originating goods placed under the inward processing IM/EX procedure.

4. In the case of paragraph (1)(c) the supervising customs office shall allow the inward processing IM/EX procedure to be discharged once the goods placed under the procedure have been used for the first time for the manufacture, repair, modification or conversion of aircraft or parts thereof, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.

5. In the case of paragraph (1)(d) the supervising customs office shall allow the inward processing IM/EX procedure to be discharged once the goods placed under the procedure have been used for the first time for the manufacture, repair, modification or conversion of satellites, their launch vehicles and ground station equipment and parts thereof that are an integral part of the systems, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.

6. In the case of paragraph (1)(e) the supervising customs office shall allow the inward processing IM/EX procedure to be discharged once the goods placed under the procedure have been used for the first time in the processing operations related to processed products and parts thereof for which the *erga omnes* import duty rate is ‘free’, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.

7. In the case of paragraph (1)(f) the holder of the inward processing procedure shall prove that discharge of the inward processing IM/EX procedure in accordance with the normal rules is either impossible or uneconomic.

Article IA-VII-5-02 (752-03-IA)

Release for free circulation by use of the bill of discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Articles 217	Article 546	-	IA

1. Where processed products or goods placed under the inward processing IM/EX procedure have not been declared for a subsequent customs procedure or re-exported on expiry of the period for discharge, the customs authorities may authorise without prejudice to measures laying down prohibitions or restrictions, that such products or goods, are considered to have been released for free circulation.

2. In case of release for free circulation by use of the bill of discharge, the customs declaration for release for free circulation shall be deemed to have been lodged and accepted and release granted at the time of presentation of the bill of discharge.

3. The products or the goods placed under the inward processing IM/EX procedure shall become Union goods when they are put on the market.