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CUSTOMS POLICY  
**Customs legislation**

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**TAXUD/458/2004 – REV 4 (ADDENDUM)**

## **Modernized Customs Code**

### **REVISION 4**

## **AMENDMENTS AND CORRECTIONS**

This document amends and corrects Document **TAXUD/ 458/ Rev 4 - Draft Modernized Customs Code** , dated **11th November 2004**. It does not constitute a final revision of that draft and further amendments and corrections are anticipated.

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	Published Text	Amended Text
1	<p><i>Article 1 - 2<sup>nd</sup> subparagraph, 3<sup>rd</sup>, 4<sup>th</sup> &amp; 5<sup>th</sup> indents</i></p> <ul style="list-style-type: none"> <li>- <u>to</u> ensure the correct application .....</li> <li>- <u>to</u> prevent and fight .....</li> <li>- <u>to</u> enforce prohibitions and restrictions .....</li> </ul>	<ul style="list-style-type: none"> <li>- ensure the correct application .....</li> <li>- prevent and fight .....</li> <li>- enforce prohibitions and restrictions .....</li> </ul>
2	<p><i>Article 2 (1)</i></p> <p>1. Customs rules shall consist of the provisions of this Code and the provisions adopted at Community level and, where appropriate, at national level, to implement them, as well as international agreements containing customs provisions, insofar as they are applicable in the Community. This Code shall apply, without prejudice to legislation in other fields pertaining to trade in goods between the customs territory of the Community and other countries or territories.</p> <p>[Articles 2 &amp; 3 are renumbered 3&amp; 4]</p>	<p>1. Customs rules shall consist of</p> <ul style="list-style-type: none"> <li>- the provisions of this Code and the provisions adopted at Community level and, where appropriate, at national level, to implement them,</li> <li>- <u>the provisions of the Common Customs Tariff</u>; as well as</li> <li>- international agreements containing customs provisions, insofar as they are applicable in the Community.</li> </ul> <p><u>2.</u> This Code shall apply, without prejudice to legislation in other fields pertaining to trade in goods between the customs territory of the Community and other countries or territories.</p> <p>[Articles 2 &amp; 3 are renumbered 3&amp; 4]</p>
3	<p><i>Article 4 (2) 2<sup>nd</sup> indent</i></p> <ul style="list-style-type: none"> <li>- in the case of a legal person or an association of persons, any person that has his registered office, central headquarters or a permanent business establishment <u>in the customs territory of the Community</u>.</li> </ul>	<ul style="list-style-type: none"> <li>- in the case of a legal person or an association of persons, any person that has his registered office, central headquarters or a permanent business establishment <u>there</u>.</li> </ul>

<p><b>4</b></p>	<p><i>Article 4 (11)</i></p> <p>(11) 'Non-Community goods' means goods other than those referred to under <u>(7)</u> above or which have lost their Community status.</p>	<p>(11) 'Non-Community goods' means goods other than those referred to under <u>(10)</u> above or which have lost their Community status.</p>
<p><b>5</b></p>	<p><i>Article 4 (20)</i></p> <p>(20) 'Import duties' means:</p> <ul style="list-style-type: none"> <li>- customs duties as <u>laid down in the Common Customs Tariff and</u> defined in Article 26 (3), payable on the importation of goods; and</li> </ul>	<p>(20) 'Import duties' means:</p> <ul style="list-style-type: none"> <li>- customs duties <u>as defined in Article 26 (3),</u> payable on the importation of goods; and</li> </ul>
<p><b>6</b></p>	<p><i>Article 4 (21)</i></p> <p>(21) 'Export duties' means:</p> <ul style="list-style-type: none"> <li>- customs duties as <u>laid down in the Common Customs Tariff and</u> defined in Article 26 (3), payable on the exportation of goods; and</li> </ul>	<p>(21) 'Export duties' means:</p> <ul style="list-style-type: none"> <li>- customs duties <u>as defined in Article 26 (3),</u> payable on the exportation of goods; and</li> </ul>
<p><b>7</b></p>	<p><i>Article 11 (4)</i></p> <p>4. Decisions taken by the customs authorities which either reject requests or are detrimental to the person(s) to whom they are addressed shall set out the grounds on which they are based. They shall refer to the right of appeal provided for in Article 15.</p>	<p>4. <u>Before taking a decision which would adversely affect the person(s) to whom it is addressed, the customs authorities shall communicate their objections to the latter orally or, where appropriate, electronically or in writing, together with all the documents, if any, on which they base those objections. The person(s) concerned are entitled to express their point of view orally or, where appropriate, electronically or in writing within a period from the date on which the objections were sent to be determined in accordance with the committee procedure.</u></p> <p><u>Upon expiry of this period, the person(s) concerned shall be notified, in the appropriate form, of the decision, which shall set out the grounds on which it is based.</u></p> <p><u>The requirement to communicate objections before a decision which would adversely affect the person(s) to whom it</u></p>

		<p><u>is addressed is taken shall also apply to decisions taken by the customs authorities without prior request from the person(s) concerned and in particular to the subsequent notification of a customs debt as set out in Article 58 (4).</u></p> <p><u>The decision</u> shall refer to the right of appeal provided for in Article 15.</p>
8	<p><i>Article 20</i></p> <p style="text-align: center;"><b>Section 7</b> <b>Customs controls</b></p> <p style="text-align: center;"><i>Article 20</i></p>	<p style="text-align: center;"><b>Section 7</b> <b>Customs controls, <u>keeping of information, fees and costs</u></b> <b><u>Customs controls</u></b></p> <p style="text-align: center;"><i>Article 20</i></p>
9	<p><i>Article 21(2)</i></p> <p>2. Without prejudice to the provisions of Article 59 (5), ...</p>	<p>2. Without prejudice to the provisions of <u>Article 56 (5)</u>, ....</p>
10	<p><i>Article 31</i></p> <p style="text-align: center;"><b>Scope of <u>this Chapter</u></b></p>	<p><b>Scope</b></p>
11	<p><i>Article 45 (1) 1st indent</i></p> <p>- the <u>acceptance</u> of the <u>export declaration</u> relating to the products in question, obtained under inward processing,</p>	<p>- the <u>completion</u> of the <u>re-export formalities</u> relating to the products in question, obtained under inward processing,</p>
12	<p><i>Article 45 (2)</i></p> <p>2. Article 44 (2) and (3) shall apply.</p>	<p>2. Article 44 (2) and (3) shall apply. <u>Where Article 157 applies, the debtor shall be the person who fulfils the re-export formalities and, in the event of indirect representation, the person on whose behalf the formalities are fulfilled.</u></p>
13	<p><i>Article 50 2<sup>nd</sup> sub para</i></p> <p>For the purposes of penalties as applicable .....</p>	<p>For the purposes of <u>administrative or penal</u> penalties as applicable .....</p>

14 Article 55

**Section 1**

**Entry in the accounts and communication of the amount of duty to the debtor**

**Entry in the accounts**

*Article 55*

1. Each and every amount of import or export duty resulting from a customs debt, hereinafter called 'amount of duty', shall be determined by the customs authorities of the Member State where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 54, as soon as they have the necessary particulars, and entered by those authorities in the accounting records or on any other equivalent medium (entry in the accounts).

The first subparagraph shall not apply:

- (a) where a provisional commercial policy measure, taking the form of a duty, has been introduced;
- (b) where the amount of duty legally due exceeds that determined on the basis of a decision made in accordance with Article 14;
- (c) where the provisions adopted in accordance with the committee procedure waive the requirement for the customs authorities to enter in the accounts amounts of duty below a given level.

The customs authorities may discount amounts of duty which, under Article 59, could not be notified to the debtor after the end of the time allowed.

2. The Member States shall determine the practical procedures for the entry in the accounts of the amounts of duty, provided the procedures ensure that the said amounts will be paid.

**Section 1**

**Determination, notification to the debtor and entry in the accounts of the amount of duty**

**Determination of the amount of duty**

*Article 55*

Each and every amount of import or export duty resulting from a customs debt, hereinafter called 'amount of duty', shall be determined by the customs authorities of the Member State where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 54, as soon as they have the necessary particulars.

**15** *Articles 55 (part) and 58 become Article 57*

Ex Article 55

1. Each and every amount of import or export duty resulting from a customs debt, hereinafter called ‘amount of duty’, shall be determined by the customs authorities of the Member State where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 54, as soon as they have the necessary particulars, and entered by those authorities in the accounting records or on any other equivalent medium (entry in the accounts).

The first subparagraph shall not apply:

- (a) where a provisional commercial policy measure, taking the form of a duty, has been introduced;
- (b) where the amount of duty legally due exceeds that determined on the basis of a decision made in accordance with Article 14;
- (c) where the provisions adopted in accordance with the committee procedure waive the requirement for the customs authorities to enter in the accounts amounts of duty below a given level.

The customs authorities may discount amounts of duty which, under Article 59, could not be notified to the debtor after the end of the time allowed.

2. The Member States shall determine the practical procedures for the entry in the accounts of the amounts of duty, provided the procedures ensure that the said amounts will be paid.

Article 58

The time limits for entry in the accounts laid down in Articles 56 and 57 shall not apply in unforeseeable circumstances or in cases of *force majeure*.

**Entry in the accounts**

*Article 57*

1. Each and every amount of duty shall be entered by the customs authorities referred to in Article 55 in the accounting records or on any other equivalent medium (entry in the accounts).

The first subparagraph shall not apply in cases referred to in Article 56 (1), 2<sup>nd</sup> subparagraph.

The customs authorities may discount amounts of duty which, under Article 56, could not be notified to the debtor after the end of the time allowed.

2. The Member States shall determine the practical procedures for the entry in the accounts of the amounts of duty. Those procedures may differ according to whether or not, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that the said amounts will be paid.

3. The time limits for entry in the accounts laid down in Article 58 shall not apply in unforeseeable circumstances or in cases of *force majeure*.

<p><b>16</b></p>	<p><i>Articles 56 and 57 become Article 58 and is amended as underlined</i></p> <p><i>Article 56</i></p> <p>1. Where a customs debt..... at the latest, on the <u>second</u> day following that on which the goods were released.</p> <p>2. Where it is provided ..... no later than <u>two</u> days following the day .....</p> <p>However, where the customs debt relates to a provisional <u>anti-dumping or countervailing duty</u>, that <u>duty</u> shall be entered in the accounts no later than two months following publication in the <i>Official Journal of the European Union</i> of the Regulation establishing a definitive <u>antidumping or countervailing duty</u>.</p> <p>3. Where a customs debt is incurred ... duty shall be entered in the accounts within <u>two</u> days of the date on which the customs authorities are in a position to: .....</p> <p><i>Article 57</i></p> <p>1. <u>Where the amount of duty resulting from a customs debt has not been determined and entered in the accounts in accordance with Article 56 (1), or has been determined and entered in the accounts at a level lower than the amount legally owed, the amount of duty to be recovered or which remains to be recovered shall be determined and entered in the accounts within two days of the date on which the customs authorities become aware of the situation and are in a position to calculate the amount legally owed and to determine the debtor.</u></p>	<p style="text-align: center;"><b>Time of entry in the accounts</b></p> <p style="text-align: center;"><i>Article 58</i></p> <p>1. Where a customs debt ..... at the latest, on the <u>fourteenth</u> day following that on which the goods were released.</p> <p>2. Where it is provided ..... no later than <u>fourteen</u> days following the day .....</p> <p>However, where the customs debt relates to a provisional <u>commercial policy measure</u>, that <u>debt</u> shall be entered in the accounts no later than two months following publication in the <i>Official Journal of the European Union</i> of the Regulation establishing <u>the relevant definitive commercial policy measure</u>.</p> <p>3. Where a customs debt is incurred ..... duty shall be entered in the accounts within <u>fourteen</u> days of the date on which the customs authorities are in a position to: .....</p> <p>4. <u>Paragraph 3 shall apply mutatis mutandis with regard to the amount of duty to be recovered or which remains to be recovered where the amount of duty resulting from a customs debt has not been entered in the accounts in accordance with paragraphs 1 to 3, or has been determined and entered in the accounts at a level lower than the amount legally owed</u></p>
<p><b>17</b></p>	<p><i>Article 58 is included in Article 57 and an Article is deleted</i></p> <p>1. <u>The time limits for entry in the accounts laid down in Articles 56 and 57 may, where appropriate, be extended. Such extended time limit shall not exceed 14 days.</u></p>	<p><i>Article 59</i></p> <p>[BLANK]</p> <p><b>The Articles will be renumbered in the next Revision</b></p>



	<p><u>2. The time limits laid down in paragraph 1 shall not apply in unforeseeable circumstances or in cases of <i>force majeure</i>.</u></p>	
<p><b>18</b></p>	<p><i>Article 59 becomes Article 56 and is amended as underlined</i></p> <p style="text-align: center;"><b>Notification of the debt</b></p> <p style="text-align: center;"><i>Article 59</i></p> <p>1. <u>Except in cases referred to in paragraph 3, the decision determining the amount of duty payable shall be notified to the debtor(s), in the appropriate form, as soon as it has been entered in the accounts.</u></p> <p>3. <u>Where the customs debt is incurred:</u></p> <ul style="list-style-type: none"> <li>- <u>as a result of the acceptance of a declaration or any other act having the same legal effect as such acceptance, but the amount of duty resulting from</u></li> </ul>	<p style="text-align: center;"><b>Notification of the debt</b></p> <p style="text-align: center;"><i>Article 56</i></p> <p>1. <u>The decision determining the amount of duty payable shall be notified to the debtor(s) in the appropriate form.</u></p> <p><u>The first subparagraph shall not apply:</u></p> <ul style="list-style-type: none"> <li>(a) <u>where a provisional commercial policy measure, taking the form of a duty has been introduced;</u></li> <li>(b) <u>where the amount of duty legally due exceeds that determined on the basis of a decision made in accordance with Article 14;</u></li> <li>(c) <u>where the provisions adopted in accordance with the committee procedure waive the requirement for the customs authorities to notify amounts of duty below a given level;</u></li> <li>(d) <u>where the original decision not to notify the amount of duty or to notify the amount of duty at a figure less than the amount legally owed was taken on the basis of general provisions invalidated at a later date by a court decision;</u></li> <li>(e) <u>where the provisions laid down in accordance with the committee procedure exempt the customs authorities from subsequent notification of amounts of duty.</u></li> </ul> <p>3. <u>Where a customs debt is incurred under conditions other than those referred to in paragraph 2, the decision determining the amount of duty payable shall be notified to the debtor(s) within two days of the date on which the customs authorities</u></p>

	<p><u>this customs debt has not been entered into the accounts, or has been entered in the accounts at a lower level than the amount legally owed, or</u></p> <ul style="list-style-type: none"> <li>- <u>under Article 46 as a result of non-compliance with the customs rules which leads to its amount not being entered into the accounts, or being entered in the accounts at a lower level than the amount legally owed, and where this non-compliance is not considered to be deliberate, in so far as the debtor(s) is concerned,</u></li> </ul> <p><u>the customs authorities shall, as soon as they become aware of the situation, advise the debtor(s) of their intention to recover the debt, of the amount of duty to be recovered and of the reasons justifying the recovery.</u></p> <p><u>The debtor(s) shall, within a period following this advice to be determined in accordance with the committee procedure, have the opportunity to make his views known before the duties are recovered. Upon expiry of this period, the debtor(s) shall be notified, in the appropriate form, of the decision determining the amount of duty to be recovered.</u></p> <p>6. Where ..... debt was incurred.</p>	<p><u>are in a position to take the latter decision in accordance with Article 11 (4).</u></p> <p>6. Where .....debt was incurred. <u>This period shall be suspended from the time an appeal within the meaning of Article 15 is lodged, for the duration of the appeal proceedings.</u></p>
<p><b>19</b></p>	<p><i>Article 60 (1) 1<sup>st</sup> line</i></p> <p>1. Amounts of duty notified in accordance with Article 59 shall be paid .....</p>	<p>1. Amounts of duty notified in accordance with <u>Article 56</u> shall be paid .....</p>
<p><b>20</b></p>	<p><i>Article 60 (1) (a)</i></p> <p>Without prejudice ..... laid down in the second subparagraph of Article 56 (1), it shall be so fixed .....</p>	<p>Without prejudice ..... laid down in the second subparagraph of <u>Article 58 (1)</u>, it shall be so fixed .....</p>

21	<p><i>Article 60 (2) 2<sup>nd</sup> indent</i></p> <p>- where goods are ..... in accordance with <u>point (a) (iii) of Article 72 (1) (a) (iii)</u>, or</p>	<p>- where goods are .....in accordance with Article 72 (1) (a) (iii), or</p>
22	<p><i>Article 64</i></p> <p><b>Missing information on customs value</b></p>	<p><b>Missing information [...]</b></p>
23	<p><i>Article 62 (1)</i></p> <p>(a) separately in respect of .....first subparagraph of Article 56 (1) or in Article 58 (1); or</p> <p>(b) globally in respect of ..... first subparagraph of Article 56 (1) during a period fixed by the customs authorities not exceeding 31 days; or</p> <p>(c) globally in respect of ..... second subparagraph of Article 56 (1).</p>	<p>(a) separately in respect of ..... first subparagraph of <u>Article 58 (1)</u> or in <u>Article 57 (3)</u>; or</p> <p>(b) globally in respect of .....first subparagraph of <u>Article 58 (1)</u> during a period fixed by the customs authorities not exceeding 31 days; or</p> <p>(c) globally in respect of .....second subparagraph of <u>Article 58 (1)</u>.</p>
24	<p><i>Article 63 (1)(a) 1<sup>st</sup> subparagraph</i></p> <p>(a) where payment..... the amount of duty <u>is entered into the accounts</u> by the customs authorities.</p>	<p>(a) where payment..... the amount of duty <u>is notified to the debtor</u> by the customs authorities.</p>
25	<p><i>Article 63 (1)(a) 2<sup>nd</sup> subparagraph</i></p> <p>Where Article 57 is applied .....</p>	<p>Where <u>Article 58 (4)</u> is applied.....;</p>
26	<p><i>Article 66 (1)(b)</i></p> <p>(b) interest on arrears shall be charged over and above the amount of duty. The rate of interest .....</p>	<p>(b) interest on arrears shall be charged over and above the amount of duty <u>from the date of expiry of the prescribed period until the date of payment</u>. The rate of interest .....</p>
27	<p><i>Article 66 (2)</i></p> <p>2. Where ..... duty. The rate ..... paragraph 1.</p>	<p>2. Where .....<u>duty, from the date on which the customs debt was incurred until the date of notification of the amount to the debtor</u>. The rate .....with paragraph 1 (b).</p>

<p><b>28</b></p>	<p><i>Article 67(1)</i></p> <p>1. The following definitions shall apply:</p> <p>(a) ‘repayment’ means <u>a decision to refund</u>, totally or partially, import or export duties which have been paid;</p> <p>(b) ‘remission’ means <u>a decision</u> either <u>to waive</u> all or part of the amount of a customs debt or <u>to render</u> void an entry in the accounts of all or part of an amount of import or export duty which has not been paid.</p>	<p>1. The following definitions shall apply:</p> <p>(a) ‘repayment’ means <u>the refunding</u>, totally or partially, <u>of</u> import or export duties which have been paid;</p> <p>(b) ‘remission’ means either <u>the waiving of</u> all or part of the amount of a customs debt or <u>the rendering void of</u> an entry in the accounts of all or part of an amount of import or export duty which has not been paid.</p>
<p><b>29</b></p>	<p><i>Article 67 (2)</i></p> <p>2. <u>Import or export duties shall be repaid or remitted under the conditions laid down in this Section only if the amount to be repaid or remitted exceeds an amount fixed in accordance with the committee procedure.</u></p> <p><u>However, the customs authorities may also grant repayment or remission in respect of a lower amount.</u></p>	<p>2. <u>A decision by the competent authorities to grant repayment or remission of import or export duties shall be taken under the conditions laid down in this Section and in accordance with the conditions laid down under the committee procedure.</u></p>
<p><b>30</b></p>	<p><i>Article 67 (3) 1<sup>st</sup> subparagraph</i></p> <p>3. <u>Repayment by the competent authorities</u> of amounts of import or export duties or of credit interest or interest on arrears collected on payment of such duties shall not give rise to the payment of interest by those authorities. <u>However, interest shall be paid where a decision to grant a request for repayment is not implemented within three months of the date of adoption of that decision.</u></p>	<p>3. <u>A decision by the competent authorities to grant a request for repayment</u> of amounts of import or export duties or of credit interest or interest on arrears collected on payment of such duties shall not give rise to the payment of interest by those authorities. <u>However, where the repayment is not implemented within three months of the date on which the decision was taken, interest shall be paid from the date of expiry of this prescribed period until the date of repayment.</u></p>
<p><b>31</b></p>	<p><i>Article 67(4)</i></p> <p>4. Where ..... according to Article 59. Any interest paid under paragraph 3 must be reimbursed.</p>	<p>4. Where ..... according to <u>Article 56</u>. Any interest paid under paragraph 3 must be reimbursed.</p>

<p><b>32</b></p>	<p><i>Article 68</i></p> <p>1. Import ..... contrary to <u>Article 58(2)</u>.</p>	<p>1. Import ..... contrary to <u>Article 56 (1) (d) or (e)</u>.</p>
<p><b>33</b></p>	<p><i>Article 71</i></p> <p>(b) <u>shall be repaid or remitted</u> where a customs debt .....</p>	<p>(b) [...] where a customs debt .....</p>
<p><b>34</b></p>	<p><i>Article 72 (2) (e)</i></p> <p>(i) where .....have not been used and have been exported from the customs territory of the Community;</p> <p>(ii) where the debt was incurred under Article 46 and the person concerned contributed <u>actively</u> to the fight against fraud .....</p>	<p>(i) where ..... have not been used <u>or consumed</u> and have been exported from the customs territory of the Community;</p> <p>(ii) where the debt was incurred under Article 46 and the person concerned contributed [...] to the fight against fraud .....</p>
<p><b>35</b></p>	<p><i>Article 96</i></p> <p><b>Date for the application of customs rules</b></p> <p><i>Article 96</i></p> <p>Except where ..... goods are declared shall be the date of acceptance of the declaration by the customs authorities.</p>	<p><b>Date for the application of customs rules and other formalities</b></p> <p><i>Article 96</i></p> <p>Except where ..... goods are declared <u>and other import and export formalities</u> shall be the date of acceptance of the declaration by the customs authorities.</p>
<p><b>36</b></p>	<p><i>Article 98 (2)</i></p> <p>2. The declarant shall..... the customs authorities <u>shall</u> require the declarant to be present .....</p>	<p>2. The declarant shall ..... the customs authorities <u>may</u> require the declarant to be present .....</p>

<p><b>37</b></p>	<p><i>Article 99</i></p> <p style="text-align: center;"><b>Partial examination</b></p> <p style="text-align: center;"><i>Article 99</i></p> <p>1. Where only part of the goods covered by a declaration are examined, the results of the partial examination shall be taken to apply to all the goods covered by <u>that</u> declaration.</p> <p>However, the declarant may request a further examination of the goods if he considers that the results of the partial examination are not valid as regards the remainder of the goods declared. <u>Once the goods have been released, the declarant can no longer challenge the representativeness of the sample.</u></p>	<p style="text-align: center;"><b>Partial examination <u>and samples</u></b></p> <p style="text-align: center;"><i>Article 99</i></p> <p>1. Where only part of the goods covered by a declaration are examined, <u>or samples are taken</u>, the results of the partial examination, <u>or of the analysis or examination of the samples</u>, shall be taken to apply to all the goods covered by <u>the same</u> declaration.</p> <p>However, the declarant may request a further examination <u>or sampling</u> of the goods if he considers that the results of the partial examination, <u>or of the analysis or examination of the samples taken</u>, are not valid as regards the remainder of the goods declared, <u>provided that</u></p> <ul style="list-style-type: none"> <li>- <u>the goods have not been released; or</u></li> <li>- <u>if they have been released, that they have not been altered in any way whatsoever, which is for the declarant to prove.</u></li> </ul>
<p><b>38</b></p>	<p><i>Article 104</i></p> <p style="text-align: center;"><b>Section 3</b></p> <p style="text-align: center;"><b>Simplified declaration</b></p>	<p style="text-align: center;"><b>Section 3</b></p> <p style="text-align: center;"><b>Simplified declaration</b></p> <p style="text-align: center;"><b><u>Simplified declaration and supplementary declaration</u></b></p>
<p><b>39</b></p>	<p><i>Article 104 (2)</i></p> <p>2. The customs authorities..... the obligation for the declarant</p>	<p>2. The customs authorities..... the obligation for the declarant <u>authorized under paragraph 1</u></p>
<p><b>40</b></p>	<p><i>Article 104 (3)</i></p> <p>3. Except in cases to be determined in accordance with the committee procedure, the declarant shall .....</p>	<p>3. Except in cases to be determined in accordance with the committee procedure, the declarant <u>authorized under paragraph 1</u> shall .....</p>

41	<i>Article 105</i> becomes	Article <u>106</u>
42	<i>Article 106</i> becomes	Article <u>107</u>
43	<p><i>Article 107</i> becomes Article 105</p> <p style="text-align: center;"><b>Facilitation of duty calculation</b></p> <p style="text-align: center;"><u>Article 107</u></p> <p>Where ..... disproportionate to the <u>import duties chargeable</u>, the customs authorities may, at the request of the declarant, agree that <u>import duties be charged on the whole consignment on the basis of the tariff classification of the goods which are subject to the highest rate of import duty.</u></p>	<p style="text-align: center;"><b>Consignments falling under different tariff subheadings</b></p> <p style="text-align: center;"><u>Article 105</u></p> <p>Where ..... disproportionate to <u>the import or export measures involved</u>, the customs authorities may, at the request of the declarant <u>and under the conditions laid down in accordance with the committee procedure</u>, agree that <u>a single or aggregate tariff subheading is applied to the whole consignment. However, where import or export duties are liable, the amount to be collected shall not be less than that which would have been paid if the all of the items had been classified individually.</u></p>
44	<p><i>Article 114.1</i></p> <p>1. The use of <u>a</u> the processing .....</p>	<p>1. The use of the processing .....</p>
45	<p><i>Article 114.2 - 1<sup>st</sup> indent</i></p> <p>- ..... in which case the persons <u>must</u> be established outside the customs territory of the Community;</p>	<p>- ....., in which case the persons <u>may</u> be established outside the customs territory of the Community;</p>
46	<p><i>Article 114.2 - 4<sup>th</sup> indent</i></p> <p>- where the customs authorities can supervise and <u>monitor</u> the procedure(s) .....</p>	<p>- where the customs authorities can supervise and <u>control</u> the procedure(s) .....</p>
47	<p><i>Article 114 (6)</i></p> <p>6. The essential interests ....., except where <u>indications to the contrary exist</u>. In the latter case, .....</p>	<p>6. The essential interests ....., except where <u>evidence to the contrary exists</u>. In the latter case, .....</p>

48	<p><i>Article 118 - 1<sup>st</sup> subpara</i></p> <p>Goods placed under a special procedure other than transit may be moved .....</p>	<p>Goods placed under a special procedure other than transit <u>or outward processing</u> may be moved .....</p>
49	<p><i>Article 120</i></p> <p>5. Where paragraph <u>1 (b)</u> is applied .....</p>	<p>5. Where paragraph <u>2 (b)</u> is applied .....</p>
50	<p><i>Article 122 (2) (b) (2) &amp; (3)</i></p> <p>(2) <u>relates to consignments of goods which must be unloaded in the customs territory of the Community and which are conveyed with goods to be unloaded outside that territory; or</u></p> <p>(3) is effected between two points .....</p>	<p>[...]</p> <p>(2) is effected between two points .....</p>
51	<p><i>Article 123 sub para (b)</i></p> <p>(b) carriage through that <u>country</u> is effected .....</p>	<p>(b) carriage through that <u>territory outside</u> is effected .....</p>
52	<p><i>Article 130 (3)</i></p> <p>3. The customs authorities ..... of any customs debt which may arise.</p>	<p>3. The customs authorities ..... any customs <u>or fiscal</u> debt which may arise.</p>
53	<p><i>Article 133 (3)</i></p> <p>3. The customs authorities may impose certain prohibitions or restrictions on the activities referred to in <u>paragraph 1</u>, .....</p>	<p>3. The customs authorities may impose certain prohibitions or restrictions on the activities referred to in <u>paragraph 2</u>, .....</p>
54	<p><i>Article 147 (2) –1st indent</i></p> <p>2. The procedure may be used only:</p> <ul style="list-style-type: none"> <li>- <u>in cases other than repair</u>, where the goods placed under the procedure can be identified in the processed products <u>insofar as they are incorporated or contained in them</u>; or</li> </ul>	<p>2. The procedure may be used only:</p> <ul style="list-style-type: none"> <li>- <u>where, without prejudice to the use of goods referred to in the last indent of Article 145 (2)</u>, the goods placed under the procedure can be identified in the processed products; or</li> </ul>



55	<p><i>Article 152 (3 - 2<sup>nd</sup> subparagraph</i></p> <p>The customs authorities <u>may</u>, however, waive this rule .....</p>	<p>The customs authorities <u>shall</u>, however, waive this rule .....</p>
56	<p><i>Article 155 (1) 1<sup>st</sup> and 2<sup>nd</sup> indents</i></p> <ul style="list-style-type: none"> <li>- repayment or remission of import duties;</li> <li>- required under the VAT and excise provisions in force;</li> </ul>	<ul style="list-style-type: none"> <li>- repayment or remission of import duties or <u>payment of export refunds</u>;</li> <li>- <u>formalities</u> required under the VAT and excise provisions in force;</li> </ul>
57	<p><i>Article 155 (2)</i></p> <p>2. The goods in question shall leave the customs territory of the Community in the same condition as when the export declaration was accepted.</p>	<p>2. The goods in question shall leave the customs territory of the Community in the same condition as when the export declaration <u>or re-export notification</u> was accepted.</p>
58	<p><i>Article 156 (1)</i></p> <p>1. The export procedure ....., subject to the rules for supervision and control determined in accordance with the committee procedure.</p>	<p>1. The export procedure ....., subject to the rules for <u>application of the exit formalities including</u> supervision and control determined in accordance with the committee procedure.</p>
59	<p><i>Article 162 (2) -4<sup>th</sup> indent</i></p> <ul style="list-style-type: none"> <li>- the resolution of problems ..... authorities;</li> </ul>	<ul style="list-style-type: none"> <li>- the resolution of problems ..... authorities, <u>including the possibility of Commission decisions requesting Member States to revoke or amend a decision</u></li> </ul>
60	<p><i>Article 162 (4)</i></p> <p>4. In establishing ..... laid down in Article 1.</p>	<p>4. In establishing ..... laid down in Article 1 <u>and the principles of dialogue and transparency as laid down in Article 7 (3).</u></p>