

*Article 241***Processing**

1. The customs authorities may, where an economic need exists and customs supervision is not adversely affected, authorise the processing of goods under the inward processing or end-use procedure to take place in a customs warehouse, subject to the conditions provided for by those procedures.

2. The goods referred to in paragraph 1 shall not be regarded as being under the customs warehousing procedure.

*Article 242***Responsibilities of the holder of the authorisation or procedure**

1. The holder of the authorisation and the holder of the procedure shall be responsible for the following:

(a) ensuring that goods under the customs warehousing procedure are not removed from customs supervision; and

(b) fulfilling the obligations arising from the storage of goods covered by the customs warehousing procedure.

2. By way of derogation from paragraph 1, where the authorisation concerns a public customs warehouse, it may provide that the responsibilities referred to in points (a) or (b) of paragraph 1 devolve exclusively upon the holder of the procedure.

3. The holder of the procedure shall be responsible for fulfilling the obligations arising from the placing of the goods under the customs warehousing procedure.

Section 3**Free zones***Article 243***Designation of free zones**

1. Member States may designate parts of the customs territory of the Union as free zones.

For each free zone the Member State shall determine the area covered and define the entry and exit points.

2. Member States shall communicate to the Commission information on their free zones which are in operation.

3. Free zones shall be enclosed.

The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.

4. Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.

*Article 244***Buildings and activities in free zones**

1. The construction of any building in a free zone shall require the prior approval of the customs authorities.

2. Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.

3. The customs authorities may impose prohibitions or restrictions on the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security and safety requirements.

4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.

*Article 245***Presentation of goods and their placing under the procedure**

1. Goods brought into a free zone shall be presented to customs and undergo the prescribed customs formalities in any of the following cases:

(a) where they are brought into the free zone directly from outside the customs territory of the Union;

(b) where they have been placed under a customs procedure which is ended or discharged when they are placed under the free zone procedure;

(c) where they are placed under the free zone procedure in order to benefit from a decision granting repayment or remission of import duty;

(d) where legislation other than the customs legislation provides for such formalities.

2. Goods brought into a free zone in circumstances other than those covered by paragraph 1 shall not be presented to customs.

3. Without prejudice to Article 246, goods brought into a free zone are deemed to be placed under the free zone procedure:

(a) at the moment of their entry into a free zone, unless they have already been placed under another customs procedure; or

(b) at the moment when a transit procedure is ended, unless they are immediately placed under a subsequent customs procedure.

Article 246

Union goods in free zones

1. Union goods may be entered, stored, moved, used, processed or consumed in a free zone. In such cases the goods shall not be regarded as being under the free zone procedure.

2. Upon application by the person concerned, the customs authorities shall establish the customs status as Union goods of any of the following goods:

(a) Union goods which enter a free zone;

(b) Union goods which have undergone processing operations within a free zone;

(c) goods released for free circulation within a free zone.

Article 247

Non-Union goods in free zones

1. Non-Union goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures.

In such cases the goods shall not be regarded as being under the free zone procedure.

2. Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so

provides, paragraph 1 shall not preclude the use or consumption of goods of which the 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 the case of such use or consumption, no customs declaration for the release for free circulation or temporary admission procedure shall be required.

Such declaration shall, however, be required if such goods are subject to a tariff quota or ceiling.

Article 248

Taking goods out of a free zone

1. Without prejudice to legislation in fields other than customs, goods in a free zone may be exported or re-exported from the customs territory of the Union, or brought into another part of the customs territory of the Union.

2. Articles 134 to 149 shall apply to goods taken out of a free zone into other parts of the customs territory of the Union.

Article 249

Customs status

Where goods are taken out of a free zone into another part of the customs territory of the Union or placed under a customs procedure, they shall be regarded as non-Union goods unless their customs status as Union goods has been proven.

However, for the purposes of applying export duty and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Union goods, unless it is established that they do not have the customs status of Union goods.

CHAPTER 4

Specific use

Section 1

Temporary admission

Article 250

Scope

1. Under the temporary admission procedure non-Union goods intended for re-export may be subject to specific use in the customs territory of the Union, with total or partial relief from import duty, and without being subject to any of the following:

(a) other charges as provided for under other relevant provisions in force;

(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

2. The temporary admission procedure may only be used provided that the following conditions are met:

(a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;

(b) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 223, where compliance with the conditions laid down in respect of equivalent goods can be verified;

(c) the holder of the procedure is established outside the customs territory of the Union, except where otherwise provided;

(d) the requirements for total or partial duty relief laid down in the customs legislation are met.

Article 251

Period during which goods may remain under the temporary admission procedure

1. The customs authorities shall determine the period within which goods placed under the temporary admission procedure must be re-exported or placed under a subsequent customs procedure. Such period shall be long enough for the objective of authorised use to be achieved.

2. Except where otherwise provided, the maximum period during which goods may remain under the temporary admission procedure for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the procedure was discharged by placing the goods under another special procedure and subsequently placing them under the temporary admission procedure again.

3. Where, in exceptional circumstances, the authorised use cannot be achieved within the period referred to in paragraphs 1 and 2, the customs authorities may grant an extension, of reasonable duration of that period, upon justified application by the holder of the authorisation.

4. The overall period during which goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of an unforeseeable event.

Article 252

Amount of import duty in case of temporary admission with partial relief from import duty

1. The amount of import duty in respect of goods placed under the temporary admission procedure with partial relief from import duty shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission procedure.

That amount shall be payable for every month or fraction of a month during which the goods have been placed under the temporary admission procedure with partial relief from import duty.

2. The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission procedure.

Article 253

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 243, in order to determine:

(a) the specific use referred to in Article 250(1);

(b) the requirements referred to in point (d) of Article 250(2).

Section 2

End-use

Article 254

End-use procedure

1. Under the end-use procedure, goods may be released for free circulation under a duty exemption or at a reduced rate of duty on account of their specific use.

2. Where the goods are at a production stage which would allow economically the prescribed end-use only, the customs authorities may establish in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes laid down for applying the duty exemption or reduced rate of duty.

3. Where goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of their first use for the purposes laid down for applying the duty exemption or reduced rate of duty.

4. Customs supervision under the end-use procedure shall end in any of the following cases:

- (a) where the goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- (b) where the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;
- (c) where the goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duty has been paid.

5. Where a rate of yield is required, Article 255 shall apply to the end-use procedure.

6. Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use.

7. Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing procedure.

CHAPTER 5

Processing

Section 1

General provisions

Article 255

Rate of yield

Except where a rate of yield has been specified in Union legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.

The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing

operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Article 28.

Section 2

Inward processing

Article 256

Scope

1. Without prejudice to Article 223, under the inward processing procedure non-Union goods may be used in the customs territory of the Union in one or more processing operations without such goods being subject to any of the following:

- (a) import duty;
- (b) other charges as provided for under other relevant provisions in force;
- (c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

2. The inward processing procedure may be used in cases other than repair and destruction only where, without prejudice to the use of production accessories, the goods placed under the procedure can be identified in the processed products.

In the case referred to in Article 223, the procedure may be used where compliance with the conditions laid down in respect of equivalent goods can be verified.

3. In addition to paragraphs 1 and 2, the inward processing procedure may also be used for any of the following goods:

- (a) goods intended to undergo operations to ensure their compliance with technical requirements for their release for free circulation;
- (b) goods which have to undergo usual forms of handling in accordance with Article 220.

Article 257

Period for discharge

1. The customs authorities shall specify the period within which the inward processing procedure is to be discharged, in accordance with Article 216.

That period shall run from the date on which the non-Union goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.

2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, upon justified application by the holder of the authorisation.

The authorisation may specify that a period which commences in the course of a month, quarter or semester shall end on the last day of a subsequent month, quarter or semester respectively.

3. In the case of prior export in accordance with point (c) of Article 223(2), the authorisation shall specify the period within which the non-Union goods shall be declared for the inward processing procedure, taking account of the time required for procurement and transport to the customs territory of the Union.

The period referred to in the first subparagraph shall be set in months and shall not exceed six months. It shall run from the date of acceptance of the export declaration relating to the processed products obtained from the corresponding equivalent goods.

4. At the request of the holder of the authorisation, the period of six months referred to in paragraph 3 may be extended, even after its expiry, provided that the total period does not exceed 12 months.

Article 258

Temporary re-export for further processing

Upon application, the customs authorities may authorise some or all of the goods placed under the inward -processing procedure, or the processed products, to be temporarily re-exported for the purpose of further processing outside the customs territory of the Union, in accordance with the conditions laid down for the outward processing procedure.

Section 3

Outward processing

Article 259

Scope

1. Under the outward processing procedure Union goods may be temporarily exported from the customs territory of the Union in order to undergo processing operations. The processed products resulting from those goods may be released for free circulation with total or partial relief from

import duty upon application by the holder of the authorisation or any other person established in the customs territory of the Union provided that that person has obtained the consent of the holder of the authorisation and the conditions of the authorisation are fulfilled.

2. Outward processing shall not be allowed for any of the following Union goods:

- (a) goods the export of which gives rise to repayment or remission of import duty;
- (b) goods which, prior to export, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations;
- (c) goods the export of which gives rise to the granting of export refunds;
- (d) goods in respect of which a financial advantage other than refunds referred to in point (c) is granted under the common agricultural policy by virtue of the export of those goods.

3. The customs authorities shall specify the period within which goods temporarily exported must be re-imported into the customs territory of the Union in the form of processed products, and released for free circulation, in order to be able to benefit from total or partial relief from import duty. They may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.

Article 260

Goods repaired free of charge

1. Where it is established to the satisfaction of the customs authorities that goods have been repaired free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing or material defect, they shall be granted total relief from import duty.

2. Paragraph 1 shall not apply where account was taken of the manufacturing or material defect at the time when the goods in question were first released for free circulation.

Article 261

Standard exchange system

1. Under the standard exchange system an imported product ('replacement product') may, in accordance with paragraphs 2 to 5, replace a processed product.

2. The customs authorities shall, upon application authorise the standard exchange system to be used where the processing operation involves the repair of defective Union goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

3. Replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.

4. Where the defective goods have been used before export, the replacement products must also have been used.

The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.

5. The provisions which would be applicable to the processed products shall apply to the replacement products.

Article 262

Prior import of replacement products

1. The customs authorities shall, under the conditions they lay down, upon application by the person concerned, authorise replacement products to be imported before the defective goods are exported.

In the event of such prior import of a replacement product, a guarantee shall be provided, covering the amount of the import duty that would be payable should the defective goods not be exported in accordance with paragraph 2.

2. The defective goods shall be exported within a period of two months from the date of acceptance by the customs authorities of the declaration for the release for free circulation of the replacement products.

3. Where, in exceptional circumstances, the defective goods cannot be exported within the period referred to in paragraph 2, the customs authorities may grant an extension, of a reasonable duration, of that period, upon justified application by the holder of the authorisation.

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

Article 263

Lodging a pre-departure declaration

1. Goods to be taken out of the customs territory of the Union shall be covered by a pre-departure declaration to be lodged at the competent customs office within a specific time-limit before the goods are taken out of the customs territory of the Union.

2. The obligation referred to in paragraph 1 shall be waived:

(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory; or

(b) in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements.

3. The pre-departure declaration shall take the form of one of the following:

(a) a customs declaration, where the goods to be taken out of the customs territory of the Union are placed under a customs procedure for which such declaration is required;

(b) a re-export declaration, in accordance with Article 270;

(c) an exit summary declaration, in accordance with Article 271.

4. The pre-departure declaration shall contain the particulars necessary for risk analysis for security and safety purposes.

Article 264

Risk analysis

The customs office to which the pre-departure declaration referred to in Article 263 is lodged shall ensure that, within a specific time-limit, a risk analysis is carried out, primarily for security and safety purposes, on the basis of that declaration and shall take the necessary measures based on the results of that risk analysis.

*Article 265***Delegation of power**

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

- (a) the specific time-limit, referred to in Article 263(1), within which the pre-departure declaration is to be lodged before the goods are taken out of the customs territory of the Union taking into account the type of traffic;
- (b) the specific cases where the obligation to lodge a pre-departure declaration is waived in accordance with point (c) of Article 263(2).

*Article 266***Conferral of implementing powers**

The Commission shall specify, by means of implementing acts, the time-limit referred to in Article 264, within which risk analysis is to be carried out taking into account the time-limit referred to in Article 263(1).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

CHAPTER 2

Formalities on exit of goods*Article 267***Customs supervision and formalities on exit**

1. Goods to be taken out of the customs territory of the Union shall be subject to customs supervision and may be subject to customs controls. Where appropriate, the customs authorities may determine the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.

2. Goods to be taken out of the customs territory of the Union shall be presented to customs on exit by one of the following persons:

- (a) the person who takes the goods out of the customs territory of the Union;
- (b) the person in whose name or on whose behalf the person who takes the goods out of the customs territory of the Union acts;
- (c) the person who assumes responsibility for the carriage of the goods prior to their exit from the customs territory of the Union.

3. Goods to be taken out of the customs territory of the Union shall be subject, as appropriate, to the following:

- (a) the repayment or remission of import duty;
- (b) the payment of export refunds;
- (c) the collection of export duty;
- (d) the formalities required under provisions in force with regard to other charges;
- (e) the application of prohibitions and restrictions justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls against drug precursors, goods infringing certain intellectual property rights and cash, as well as the implementation of fishery conservation and management measures and of commercial policy measures.

4. Release for exit shall be granted by the customs authorities on condition that the goods in question will be taken out of the customs territory of the Union in the same condition as when:

- (a) the customs or re-export declaration was accepted; or
- (b) the exit summary declaration was lodged.

*Article 268***Conferral of implementing powers**

The Commission shall specify, by means of implementing acts, the procedural rules on the exit referred to in Article 267.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

CHAPTER 3

Export and re-export*Article 269***Export of Union goods**

1. Union goods to be taken out of the customs territory of the Union shall be placed under the export procedure.

2. Paragraph 1 shall not apply to any of the following Union goods:

- (a) goods placed under the outward processing procedure;
- (b) goods taken out of the customs territory of the Union after having been placed under the end-use procedure;
- (c) goods delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;
- (d) goods placed under the internal transit procedure;
- (e) goods moved temporarily out of the customs territory of the Union in accordance with Article 155.

3. The formalities concerning the export customs declaration laid down in the customs legislation shall apply in the cases referred to in points (a), (b) and (c) of paragraph 2.

Article 270

Re-export of non-Union goods

- 1. Non-Union goods to be taken out of the customs territory of the Union shall be subject to a re-export declaration to be lodged at the competent customs office.
- 2. Articles 158 to 195 shall apply to the re-export declaration.
- 3. Paragraph 1 shall not apply to any of the following goods:
 - (a) goods placed under the external transit procedure which only pass through the customs territory of the Union;
 - (b) goods trans-shipped within, or directly re-exported from, a free zone;
 - (c) goods in temporary storage which are directly re-exported from a temporary storage facility.

CHAPTER 4

Exit summary declaration

Article 271

Lodging an exit summary declaration

1. Where goods are to be taken out of the customs territory of the Union and a customs declaration or a re-export

declaration is not lodged as pre-departure declaration, an exit summary declaration shall be lodged at the customs office of exit.

Customs authorities may allow the exit summary declaration to be lodged at another customs office, provided that the latter immediately communicates or makes available electronically the necessary particulars to the customs office of exit.

2. The exit summary declaration shall be lodged by the carrier.

Notwithstanding the obligations of the carrier, the exit summary declaration may be lodged instead by one of the following persons:

- (a) the exporter or consignor or other person in whose name or on whose behalf the carrier acts;
- (b) any person who is able to present the goods in question or have them presented at the customs office of exit.

3. Customs authorities may accept that commercial, port or transport information systems may be used to lodge an exit summary declaration, provided that they contain the necessary particulars for such declaration and that these particulars are available within a specific time-limit, before the goods are taken out of the customs territory of the Union.

4. Customs authorities may accept, instead of the lodging of the exit summary declaration, the lodging of a notification and access to the particulars of an exit summary declaration in the economic operator's computer system.

Article 272

Amendment and invalidation of the exit summary declaration

1. The declarant may, upon application, be permitted to amend one or more particulars of the exit summary declaration after it has been lodged.

No amendment shall be possible after any of the following:

- (a) the customs authorities have informed the person who lodged the exit summary declaration that they intend to examine the goods;

- (b) the customs authorities have established that one or more particulars of the exit summary declaration are inaccurate or incomplete;
- (c) the customs authorities have already granted the release of the goods for exit.

2. Where the goods for which an exit summary declaration has been lodged are not taken out of the customs territory of the Union, the customs authorities shall invalidate that declaration in either of the following cases:

- (a) upon application by the declarant;
- (b) within 150 days after the lodging of the declaration.

Article 273

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) lodging the exit summary declaration referred to in Article 271;
- (b) amending the exit summary declaration, in accordance with the first subparagraph of Article 272(1);
- (c) invalidating the exit summary declaration, in accordance with Article 272(2).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

CHAPTER 5

Re-export notification

Article 274

Lodging a re-export notification

1. Where non-Union goods referred to in points (b) and (c) of Article 270(3) are taken out of the customs territory of the Union and the obligation to lodge an exit summary declaration for those goods is waived, a re-export notification shall be lodged.

2. The re-export notification shall be lodged at the customs office of exit of the goods by the person responsible for the presentation of goods on exit in accordance with Article 267(2).

3. The re-export notification shall contain the particulars necessary to discharge the free zone procedure or to end the temporary storage.

Customs authorities may accept that commercial, port or transport information systems may be used to lodge a re-export notification, provided that they contain the necessary particulars for such notification and these particulars are available before the goods are taken out of the customs territory of the Union.

4. Customs authorities may accept, instead of the lodging of the re-export notification, the lodging of a notification and access to the particulars of a re-export notification in the economic operator's computer system.

Article 275

Amendment and invalidation of the re-export notification

1. The declarant may, upon application, be permitted to amend one or more particulars of the re-export notification after it has been lodged.

No amendment shall be possible after any of the following:

- (a) the customs authorities have informed the person who lodged the re-export notification that they intend to examine the goods;
- (b) the customs authorities have established that one or more particulars of the re-export notification are inaccurate or incomplete;
- (c) the customs authorities have already granted the release of the goods for exit.

2. Where the goods for which a re-export notification has been lodged are not taken out of the customs territory of the Union, the customs authorities shall invalidate that notification in either of the following cases:

- (a) upon application by the declarant;
- (b) within 150 days after the lodging of the notification.

*Article 276***Conferral of implementing powers**

The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) lodging the re-export notification referred to in Article 274;
- (b) amending the re-export notification, in accordance with the first sub-paragraph of Article 275(1);
- (c) invalidating the re-export notification in accordance with Article 275(2).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

CHAPTER 6

Relief from export duty*Article 277***Relief from export duty for Union goods temporarily exported**

Without prejudice to Article 259, Union goods which are temporarily exported from the customs territory of the Union shall benefit from export duty relief, conditional upon their re-import.

TITLE IX

ELECTRONIC SYSTEMS, SIMPLIFICATIONS, DELEGATION OF POWER, COMMITTEE PROCEDURE AND FINAL PROVISIONS

CHAPTER 1

Development of electronic systems*Article 278***Transitional measures**

Means for the exchange and storage of information, other than the electronic data-processing techniques referred to in Article 6(1), may be used on a transitional basis, until 31 December 2020 at the latest, where the electronic systems which are necessary for the application of the provisions of the Code are not yet operational.

*Article 279***Delegation of power**

The Commission shall be empowered to adopt delegated acts in accordance with Article 284 specifying the rules on the exchange and storage of data in the situation referred to in Article 278.

*Article 280***Work programme**

1. In order to support the development of the electronic systems referred to in Article 278 and govern the setting up of transitional periods, the Commission shall, by 1 May 2014, draw up a work programme relating to the development and deployment of the electronic systems referred to in Article 16(1).

2. The work programme referred to in paragraph 1 shall have the following priorities:

- (a) the harmonised exchange of information on the basis of internationally accepted data models and message formats;
- (b) the reengineering of customs and customs related processes in view of enhancing their efficiency, effectiveness and uniform application and reducing compliance costs; and
- (c) the offering to economic operators of a wide range of electronic customs services, enabling them to interact in the same way with the customs authorities of any Member State.

3. The work programme referred to in paragraph 1 shall be updated regularly.

*Article 281***Conferral of implementing powers**

The Commission shall adopt, by means of implementing acts, the work programme referred to in Article 280.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

Where the committee delivers no opinion, the Commission shall not adopt the implementing acts referred to in paragraph 1 and the third subparagraph of Article 5(4) of Regulation (EU) No 182/2011 shall apply.

CHAPTER 2

Simplifications in the application of the customs legislation*Article 282***Tests**

The Commission may authorise one or more Member States, upon application, to test for a limited period of time simplifications in the application of the customs legislation, especially when IT-related. The test shall not affect the application of the customs legislation in those Member States that are not participating in such test and shall be evaluated periodically.

*Article 283***Conferral of implementing powers**

The Commission shall adopt, by means of implementing act, the decisions referred to in Article 282.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

CHAPTER 3

Delegation of power and committee procedure*Article 284***Exercise of the delegation**

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Articles 2, 7, 10, 20, 24, 31, 36, 40, 62, 65, 75, 88, 99, 106, 115, 122, 126, 131, 142, 151, 156, 160, 164, 168, 175, 180, 183, 186, 196, 206, 212, 213, 221, 224, 231, 235, 253, 265, and 279 shall be conferred on the Commission for a period of five years from 30 October 2013. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

3. The delegation of power referred to in Articles 2, 7, 10, 20, 24, 31, 36, 40, 62, 65, 75, 88, 99, 106, 115, 122, 126, 131, 142, 151, 156, 160, 164, 168, 175, 180, 183, 186, 196, 206, 212, 213, 221, 224, 231, 235, 253, 265, and 279 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

5. A delegated act adopted pursuant to Articles 2, 7, 10, 20, 24, 31, 36, 40, 62, 65, 75, 88, 99, 106, 115, 122, 126, 131, 142, 151, 156, 160, 164, 168, 175, 180, 183, 186, 196, 206, 212, 213, 221, 224, 231, 235, 253, 265, or 279 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within two months of

notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

*Article 285***Committee procedure**

1. The Commission shall be assisted by the Customs Code Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.

3. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 4 thereof shall apply.

4. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

5. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 5 thereof shall apply.

6. Where the opinion of the committee is to be obtained by written procedure and reference is made to this paragraph, that procedure shall be terminated without result only when, within the time-limit for delivery of the opinion, the chair of the committee so decides.

CHAPTER 4

Final provisions*Article 286***Repeal and amendment of legislation in force**

1. Regulation (EC) No 450/2008 is repealed.

2. Regulation (EEC) No 3925/91, Regulation (EEC) No 2913/92 and Regulation (EC) No 1207/2001 are repealed from the date referred to in Article 288(2).

3. References to the repealed Regulations shall be construed as references to this Regulation and shall be read in accordance with the correlation tables set out in the Annex.

4. In the sixth indent of Article 3(1) of Regulation (EEC) No 2913/92, the phrase 'and Mayotte' is deleted as from 1 January 2014.

5. The first indent of point (a) of Article 9(1) of Regulation (EEC) No 2658/87 is deleted from the date referred to in Article 288(2).

Article 287

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 9 October 2013.

For the European Parliament
The President
M. SCHULZ

For the Council
The President
V. LEŠKEVIČIUS

Article 288

Application

1. Articles 2, 7, 8, 10, 11, 17, 20, 21, 24, 25, 31, 32, 36, 37, 40, 41, 50, 52, 54, 58, 62, 63, 65, 66, 68, 75, 76, 88, 99, 100, 106, 107, 115, 122, 123, 126, 131, 132, 138, 142, 143, 151, 152, 156, 157, 160, 161, 164, 165, 168, 169, 175, 176, 178, 180, 181, 183, 184, 186, 187, 193, 196, 200, 206, 207, 209, 212, 213, 216, 217, 221, 222, 224, 225, 231, 232, 235, 236, 239, 253, 265, 266, 268, 273, 276, 279, 280, 281, 283, 284, 285 and 286 shall apply as from 30 October 2013.

2. Articles other than those referred to in paragraph 1 shall apply as from 1 June 2016.

ANNEX

CORRELATION TABLE

Regulation (EC) No 450/2008	This Regulation
Article 1(1) and (2)	Article 1(1) and (2)
Article 1(3), first subparagraph	Article 1(3)
Article 1(3), second subparagraph	Article 2
Article 2	Article 3
Article 3	Article 4
Article 4, points 1 to 8	Article 5, points 1 to 8
Article 4, point 9	Article 5, points 9 and 10
Article 4, point 10	Article 5, point 12
Article 4, points 11 and 12	Article 5, points 15 and 16
Article 4, points 13 to 17	Article 5, points 18 to 22
Article 4, point 18(a), first sentence	Article 5, point 23(a)
Article 4, point 18(a), second sentence	Article 130(3)
Article 4, point 18(b) and (c)	Article 5, point 23(b) and (c)
Article 4, points 19 to 26	Article 5, points 24 to 31
Article 4, point 27 to 32	Article 5, points 33 to 38
Article 4, point 33	—
Article 5(1), first subparagraph	Article 6(1)
Article 5(1), second and third subparagraphs	Articles 6(3) and 7(b)
Article (5)(2)	Articles 6(2), 7(a) and 8(1)(a)
Article 6	Article 12
Article 7	Article 13
Article 8	Article 14
Article 9	Article 15
Article 10(1)	Articles 9 and 16(1)
Article 10(2)	Articles 10, 11 and 17
Article 11(1), first and second subparagraphs	Article 18
Article 11(1), third subparagraph	Article 18(2), first subparagraph
Article 11(2)	Article 18(3)
Article 11(3)(a)	Article 18(2), second subparagraph and Article 21
Article 11(3)(b)	Article 21
Article 11(3)(c)	—
Article 12(1)	Article 19(1)
Article 12(2), first subparagraph	Article 19(2), first subparagraph
Article 12(2), second subparagraph	Article 19(2), second subparagraph and Article 20(b)

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Article 13(1)	Article 38(1)
Article 13(2)	Article 38(2) and (3)
Article 13(3)	Article 38(4)
Article 13(4)	Article 38(5), first sentence
Article 13(5)	—
Article 13(6)	Article 23(2)
Article 14	Article 39
Article 15(1)(a)	Article 22, Article 24(a) to (g) and Article 25(a) and (b)
Article 15(1)(b)	Articles 23(4)(b) and 24(h)
Article 15(1)(c)	—
Article 15(1)(d)	Article 22(1), third subparagraph and 24(a)
Article 15(1)(e)	Article 40(b)
Article 15(1)(f)	Article 25(b)
Article 15(1)(g)	Articles 23(4)(b), 24(h), 24(c), 28, 31(b) and 32
Article 15(1)(h)	—
Article 15(2)	—
Article 16(1)	Article 22(1), first and second subparagraphs
Article 16(2)	Article 22(3), first and second subparagraphs
Article 16(3)	Article 22(2)
Article 16(4), first subparagraph	Article 22(6), first subparagraph, first sentence
Article 16(4), second subparagraph	Article 22(6), first subparagraph, second sentence and Article 22(7)
Article 16(5)(a)	Article 22(6), second subparagraph and Article 24(g)
Article 16(5)(b)	Article 24(f)
Article 16(6)	Article 23(3)
Article 16(7)	Article 29
Article 17	Article 26
Article 18(1) to (3)	Article 27
Article 18(4)	Article 32
Article 19(1)	Article 28(1)(a)
Article 19(2) and (3)	Article 28(2) and (3)
Article 19(4)	Article 28(4), first subparagraph and second subparagraph, first sentence
Article 19(5)	Article 31(a)
Article 20(1) to (4)	Article 33
Article 20(5)	Article 34(4)
Article 20(6), first subparagraph	Article 34(5), first sentence
Article 20(6), second subparagraph	Article 34(6)

Regulation (EC) No 450/2008	This Regulation
Article 20(7)	Articles 22, 23, 24, 25 and 32
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Article 20(8)(b)	Article 34(9) and Article 37(1)(a)
Article 20(8)(c)	Article 34(11) and 37(2)
Article 20(9)	Articles 35, 36(b) and 37(1)(c) and (d)
Article 21	Article 42
Article 22	Article 43
Article 23	Article 44
Article 24(1) and (2)	Article 45(1) and (2)
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Article 24(3), second subparagraph	—
Article 25(1)	Article 46(1)
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Article 27	Article 48
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Article 28(3)	Article 50(2)
Article 29	Article 51
Article 30(1)	Article 52
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Article 31(1)	Article 53(1)
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Article 31(3)	Article 54
Article 32	Article 55
Article 33(1) to (4)	Article 56(1) to (4)
Article 33(5)	Articles 56(5) and 58(1)
Article 34	Article 57(1),(2) and (3)
Article 35	Article 59
Article 36	Article 60
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Article 41	Article 70
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Article 42(3)	Article 74(3)
Article 43(a)	Articles 71, 72 and 76(a)
Article 43(b)	Article 74(2)(d), points (i), (ii) and (iii)
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Article 45	Article 78
Article 46	Article 79
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Article 48	Article 81
Article 49	Article 82
Article 50	Article 83
Article 51	Article 84
Article 52	Article 85
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Article 53(4)	Article 86(6)
Article 54(a) and (b)	Article 86(5) and Article 88(a)
Article 54(c)	Article 86(4) and Article 88(b)
Article 55(1)	Article 87(1)
Article 55(2), first subparagraph	Article 87(2)
Article 55(2), second subparagraph	Article 88(c)
Article 55(3) and (4)	Article 87(3) and (4)
Article 56(1) to (5)	Article 89(1) to (5)
Article 56(6)	Article 89(7)
Article 56(7)	Article 89(9)
Article 56(8)	Article 89(2), second subparagraph
Article 56(9), first indent	Article 100(1)(b)
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Article 57(1) and (2)	Article 90
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Article 59(1), second subparagraph	Article 99(b)
Article 59(2)	Article 92(2)
Article 60	Article 93
Article 61	Article 94
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Article 63(3)(b)	Articles 96(1)(a), 96(2), 100(1)(c) and 100(2)
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Article 68(4)	Article 103(4)
Article 69	Article 104
Article 70	Article 105(1) to (5)
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Article 73	Article 109
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Article 76	—
Article 77(1), first subparagraph	Article 112(1)
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Article 78(1), second subparagraph	Articles 99(d) and 100(1)(b)
Article 78(2) to (4)	Article 114(1) to (3)
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Article 85, second sentence	Articles 106(3), 122 and 123(2)
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Article 86(1) (a) to (c)	Article 124(1) (b) to (d)
Article 86(1) (d) and (e)	Article 124(1) (e)
Article 86(1) (f) to (k)	Article 124(1) (f) to (k)
Article 86(2) and (3)	Article 124(2) and (3)
Article 86(4) to (6)	Article 124(5) to (7)
Article 86(7)	Article 126
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Article 88(1), second subparagraph	Article 6(2)
Article 88(2)	Article 127(4), first subparagraph
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Article 102	Article 154
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Article 104(1)	Article 158(1)
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Article 105(1)	Article 159(1) and (2)
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Article 105(2)(c)	Articles 22(1), third subparagraph, and 25(c)
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Article 106(4), first subparagraph, point (b)	Articles 23(4)(a) and 24(h)
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Article 106(4), first subparagraph, point (e)	Article 25(b)
Article 106(4), first subparagraph, point (f)	Articles 23(4)(b), 24(h), 28, 31(b) and 32
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Article 106(4), second subparagraph	—
Article 107(1), first sentence	Article 6(1)
Article 107(1), second sentence	Article 182(1)
Article 107(2)	Article 158(2)
Article 107(3)	Articles 160, 161(b), 182(2) to (4), 183 and 184
Article 108(1), first subparagraph, first sentence	Article 162
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Article 108(1), second subparagraph	Articles 6(2), 7(a) and 8(1)(a)
Article 108(2)	Article 163(1) and (2)
Article 108(3), first subparagraph	Article 6(1)
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Article 108(4)	Articles 163(3), 164 and 165(b)
Article 109(1)	Article 166(1)
Article 109(2)	Articles 166(2) and 168 (a)
Article 109(3)	Articles 6(2), 7(a), 8(1)(a) and 165(a)
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Article 111(2), first sentence	Article 170(2)
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Article 112(1), first subparagraph	Article 172(1)
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Article 136(2), first subparagraph, point (c)	Article 212(a)
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Article 153	Article 240
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Article 182(2)	—
Article 183(1)	Articles 16(1) and 17
Article 183(2)(a) and (b)	—
Article 183(2)(c)	Articles 280 and 283
Article 184	Article 285
Article 185	—
Article 186	Article 286(2) and (3)
Article 187	Article 287
Article 188(1)	Article 288(1)
Article 188(2)	Article 288(2)
Article 188(3)	Article 288(1)