

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

GENERAL IMPLEMENTING PROVISIONS

TITLE VII

CUSTOMS DECLARATIONS — NORMAL PROCEDURE

CHAPTER 1

Customs declarations in writing

Section 1

General provisions

Article 198

1 Where a customs declaration covers two or more articles, the particulars relating to each article shall be regarded as constituting a separate declaration.

2 Component parts of industrial plant coming under a single CN Code shall be regarded as constituting a single item of goods.

Article 199

Without prejudice to the possible application of penal provisions, the lodging with a customs office of a declaration signed by the declarant or his representative shall render him responsible under the provisions in force for:

- the accuracy of the information given in the declaration,
 - the authenticity of the documents attached,
- and
- compliance with all the obligations relating to the entry of the goods in question under the procedure concerned.

Article 200

Documents accompanying a declaration shall be kept by the customs authorities unless the said authorities provide otherwise or unless the declarant requires them for other operations. In the latter case the customs authorities shall take the necessary steps to ensure that the documents in question cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.

Article 201

1 The declaration shall be lodged with the customs office where the goods were presented. It may be lodged as soon as such presentation has taken place.

2 The customs authorities may authorize the declaration to be lodged before the declarant is in a position to present the goods. In this case, the customs authorities may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented within this time limit, the declaration shall be considered not to have been lodged.

3 Where a declaration has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authorities, it may be accepted only after the goods in question have been presented to customs.

Article 202

1 The declaration shall be lodged with the competent customs office during the days and hours appointed for opening.

However, the customs authorities may, at the request of the declarant and at his expense, authorize the declaration to be lodged outside the appointed days and hours.

2 Any declaration lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the customs authorities and the person concerned shall be considered to have been lodged in the said office.

Article 203

The date of acceptance of the declaration shall be noted thereon.

Article 204

The customs authorities may allow or require the corrections referred to in Article 65 of the Code to be made by the lodging of a new declaration intended to replace the original declaration. In that event, the relevant date for determination of any duties payable and for the application of any other provisions governing the customs procedure in question shall be the date of the acceptance of the original declaration.