

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE II

[^{F1}CUSTOMS STATUS OF GOODS AND TRANSIT]

[^{F1}CHAPTER 4

Community transit

[^{F1}Section 2

Procedure

Subsection 1

Individual guarantee

Article 345

[^{F2}1 The individual guarantee shall cover the full amount of customs debt liable to be incurred, calculated on the basis of the highest rates applicable to goods of the same kind in the Member State of departure. For the purposes of that calculation, Community goods carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods.]

However, the rates to take into consideration for the calculation of the individual guarantee cannot be less than a minimal rate, when such a rate is mentioned in the fifth column of Annex 44c.

2 Individual guarantees in the form of a cash deposit shall be lodged at the office of departure. They shall be repaid when the procedure has been discharged.

3 An individual guarantee furnished by a guarantor may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as principal.

The guarantor shall be liable for up to EUR 7 000 per voucher.

[^{F3}4 Where the individual guarantee is furnished by a guarantor, the access code associated with the ‘guarantee reference number’ cannot be modified by the principal except when Annex 47a, point 3, is applicable.]

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)***Textual Amendments**

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)
- F3** Inserted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 346

[^{F41} An individual guarantee furnished by a guarantor shall correspond to the specimen in Annex 49.

The guarantee instrument shall be retained at the office of guarantee.]

2 Where required by national law, regulation or administrative provision, or by common practice, each Member State may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking shown in the specimen.

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F4}Article 347

1 In the case referred to in Article 345(3), the individual guarantee shall correspond to the specimen in Annex 50.

Article 346(2) shall apply *mutatis mutandis*.

2 The guarantor shall provide the office of guarantee with any required details about the individual guarantee vouchers that he has issued, in the manner decided by the customs authorities.

The last date on which the voucher may be used cannot be later than one year from the date of issue.

3 A ‘guarantee reference number’ shall be communicated by the guarantor to the principal for each individual guarantee voucher which is allocated to him. The associated access code cannot be modified by the principal.

4 For the purposes of implementing Article 353(2)(b), the guarantor shall issue the principal with individual guarantee vouchers drawn up on a paper form corresponding to the specimen in Annex 54, including the identification number.

5 The guarantor may issue individual guarantee vouchers which are not valid for a Community transit operation involving goods of the list published in Annex 44c. In this case the guarantor shall endorse each individual voucher in paper form diagonally with the following phrase:

— Limited validity — 99200.

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)

6 The principal shall lodge, at the office of departure, the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount referred to in Article 345(1). For the implementation of Article 353(2)(b), the individual vouchers in paper form shall be delivered and retained by the office of departure which shall communicate the identification number of each voucher to the office of guarantee indicated on the voucher.]

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 348

1 The office of guarantee shall revoke its decision accepting the guarantor's undertaking if the conditions laid down at the time of issue are no longer fulfilled.

Equally, the guarantor may cancel his undertaking at any time.

2 The revocation or cancellation shall become effective on the 16th day following the date on which the guarantor or the office of guarantee, as appropriate, is notified.

From the date on which the revocation or cancellation becomes effective, no individual guarantee vouchers issued earlier may be used for placing goods under the Community transit procedure.

[^{F43} The customs authorities of the Member State responsible for the relevant office of guarantee shall introduce into the computerised system the information of any such revocation or cancellation and the date when either becomes effective.]

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 2

Means of transport and declarations

Article 349

1 Each transit declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of this Article, the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- 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.

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)*

2 A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

^{F5}Article 350

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Textual Amendments

F5 Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F4}Article 351

In the case of consignments comprising both goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure, the transit declaration bearing the ‘T’ symbol shall be supplemented by the attribute ‘T1’, ‘T2’ or ‘T2F’ for each item of goods.]

Textual Amendments

F4 Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F5}Article 352

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Textual Amendments

F5 Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F4}Article 353

1 Transit declarations shall comply with the structure and particulars set out in Annex 37a.

2 The customs authorities shall accept a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31 in accordance with the procedure defined by the customs authorities in agreement with each other in the following cases:

- a where goods are transported by travellers who have no direct access to the customs’ computerised system, in accordance with the methods described in Article 353a;
- b where the fallback procedure is implemented, under the conditions and according to the methods defined in Annex 37d.

3 The use of a written transit declaration under paragraph 2(b) when the principal’s computer system and/or network is/are unavailable shall be subject to the approval of the customs authorities.

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)

4 The transit declaration may be supplemented by one or more continuation sheets corresponding to the specimen set out in Annex 33. The forms shall be an integral part of the declaration.

5 Loading lists complying with Annex 44a and drawn up in accordance with the specimen in Annex 45 may be used instead of continuation sheets as the descriptive part of a written transit declaration, of which they shall be an integral part.]

Textual Amendments

F4 Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

[^{F3} Article 353a

1 For the application of Article 353(2)(a), the traveller shall draw up the transit declaration in accordance with Article 208 and Annex 37.

2 The competent authorities shall ensure that the transit data is exchanged between the competent authorities using information technology and computer networks.]

Textual Amendments

F3 Inserted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F6} Article 354

Textual Amendments

F6 Deleted by [Council Regulation \(EC\) No 837/2005 of 23 May 2005 amending Commission Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 3

Formalities at the office of departure

Article 355

1 Goods placed under the Community transit procedure shall be carried to the office of destination along an economically justified route.

2 Without prejudice to Article 387, for goods on the list in Annex 44c, or when the customs authorities or the principal consider it necessary, the office of departure shall prescribe an itinerary and enter in box 44 of the transit declaration at least the Member States to be transited, taking into account any details communicated by the principal.

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)**Article 356*

1 The office of departure shall set a time limit within which the goods must be presented at the office of destination, taking into account the itinerary, any current transport or other legislation and, where appropriate, the details communicated by the principal.

2 The time limit prescribed by the office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a Community transit operation and shall not be altered by those authorities.

F⁵³

Textual Amendments

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 357

[^{F41} Without prejudice to paragraph 4, goods to be placed under the Community transit procedure shall not be released unless they are sealed. The office of departure shall take the identification measures it considers necessary and shall enter the relevant details in the transit declaration.]

2 The following shall be sealed:

- a the space containing the goods, where the means of transport has been approved under other rules or recognised by the office of departure as suitable for sealing;
- b each individual package, in other cases.

Seals must have the characteristics set out in Annex 46a.

3 Means of transport may be recognised as suitable for sealing on condition that:

- a seals can be simply and effectively affixed to them;
- b they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking the seals;
- c they contain no concealed spaces where goods may be hidden;
- d the spaces reserved for the load are readily accessible for inspection by the customs authorities.

Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Community is a party shall be regarded as suitable for sealing.

[^{F44} The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the data of the transit declaration or in the supplementary documents makes them readily identifiable.

A goods description shall be deemed to permit identification of the goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.]

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

F4 Article 358

1 On release of the goods, the office of departure shall transmit details of the Community transit operation to the declared office of destination using the ‘anticipated arrival record’ message and to each declared office of transit using the ‘anticipated transit record’ message. These messages shall be based on data derived from the transit declaration, amended where appropriate.

2 Following the release of goods, the transit accompanying document shall accompany the goods placed under the Community transit procedure. It shall correspond to the specimen and particulars in Annex 45a. The document shall be made available to the operator in one of the following ways:

- a it is given to the principal by the office of departure, or, where authorised by the customs authorities, it is printed out from the principal's computer system;
- b it is printed by the authorised consignor's computer system after receipt of the message allowing the release of goods sent by the office of departure.

3 Where appropriate, the transit accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45b. That list shall form an integral part of the transit accompanying document.]

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 4

Formalities en route

F4 Article 359

1 The consignment and the transit accompanying document shall be presented at each office of transit.

2 The office of transit shall record the passage against the ‘anticipated transit record’ message received from the office of departure. The passage shall be notified to the office of departure using the ‘notification crossing frontier’ message.

3 The offices of transit shall inspect the goods if they consider it necessary to do so. Any inspection of the goods shall be carried out using in particular the ‘anticipated transit record’ message as a basis for such inspection.

4 Where goods are carried via an office of transit other than that declared and mentioned in a transit accompanying document, the office of transit used shall request the ‘anticipated

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transit record' message from the office of departure and notify the passage to the office of departure using the 'notification crossing frontier' message.]

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 360

1 ^[F4]The carrier shall be required to make the necessary entries in the transit accompanying document and present it with the consignment to the customs authorities of the Member State in whose territory the means of transport is located:]

- a if the prescribed itinerary is changed and the provisions of Article 355(2) apply;
- b if seals are broken in the course of a transport operation for reasons beyond the carrier's control;
- c if goods are transferred to another means of transport; any such transfer must be made under the supervision of the customs authorities which may, however, authorise transfers to be made without their supervision;
- d in the event of imminent danger necessitating immediate partial or total unloading of the means of transport;
- e in the event of any incident or accident capable of affecting the ability of the principal or the carrier to comply with his obligations.

^[F42] Where the customs authorities consider that the Community transit operation concerned may continue in the normal way, they shall take any steps that may be necessary and then endorse the transit accompanying document.

Relevant information concerning the transfer or other incident shall be lodged in the computerised system by the customs authorities as the case may be at the office of transit or office of destination.]

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 5

Formalities at the office of destination

^[F4]Article 361

1 The goods and the required documents shall be presented at the office of destination during the days and hours appointed for opening. However, the said office may, at the request and expense of the party concerned, allow the documents and the goods to be presented outside the appointed days and hours. Similarly, at the request and expense of the party concerned, the office of destination may also allow the goods and the required documents to be presented in any other place.

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)

2 Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

3 The office of destination shall keep the transit accompanying document and, the inspection of goods shall be made, in particular, on the basis of the ‘anticipated arrival record’ message received from the office of departure.

4 At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 366(1), the office of destination shall endorse a copy of the transit accompanying document with the following phrase:

— Alternative proof — 99202.

5 A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the office originally designated, the new office of destination shall request an ‘anticipated arrival record’ message from the office of departure.

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 362

1 The office of destination shall endorse a receipt at the request of the person presenting the goods and the required documents.

2 The receipt shall conform to the particulars in Annex 47.

3 The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination. The receipt shall not be used as proof of the procedure having ended within the meaning of Article 366(1).

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 363

1 The office of destination using the ‘arrival advice’ message, shall notify the office of departure of the arrival of the goods on the day they are presented at the office of destination.

2 Where the transit operation is ended in another office than that declared initially in the transit declaration, the new office of destination shall notify the arrival to the office of departure by the ‘arrival advice’ message.

*Status: Point in time view as at 01/01/2009.**Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)*

The office of departure shall notify the arrival to the originally declared office of destination with the ‘forwarded arrival advice’ message.

3 The ‘arrival advice’ message referred to in paragraphs 1 and 2 may not be used as proof of the procedure having ended for the purposes of Article 366(1).

4 Except where justified, the office of destination shall forward the ‘control results’ message to the office of departure at the latest on the third day following the day the goods are presented at the office of destination. However, where Article 408 applies, the office of destination shall forward the ‘control results’ message to the office of departure at the latest on the sixth day following the day the goods have been delivered.]

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F5}Article 364

Textual Amendments

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Subsection 6

[^{F4}Enquiry procedure]

Article 365

1 If copy No 5 of the transit declaration is not returned to the customs authorities of the Member State of departure within two months of the date of acceptance of the declaration, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.

[^{F7}1a Where the provisions of Section 2 subsection 7 apply and the customs authorities of the Member States of departure have not received the ‘Arrival Advice’ message by the time limit within which the goods must be presented at the office of destination those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.]

2 The proof referred to in paragraph 1 may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 406 applies, to the authorised consignee.

3 The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, a customs document issued in a third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being true copies

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)

by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

Textual Amendments

- F7** Inserted by [Commission Regulation \(EC\) No 993/2001 of 4 May 2001 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\).](#)

^{F4}Article 366

1 The proof that the procedure has ended within the time limit prescribed in the declaration may be furnished by the principal to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 406 applies, to an authorised consignee.

2 The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, one of the following documents:

- a a customs document issued in a third country entering the goods for a customs-approved treatment or use;
- b a document issued in a third country, stamped by the customs authorities of that country and certifying that the goods are considered to be in free circulation in the third country concerned.

3 The documents mentioned in paragraph 2 can be replaced by copies or photocopies, certified as true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.]

Subsection 7

Additional provisions applicable where transit data is exchanged between customs authorities using information technology and computer networks

^{F4}Article 367

The provisions concerning the exchanges of messages between the customs authorities using information technology and computer networks shall not apply to the simplified procedures specific to certain modes of transport and to the other simplified procedures based on Article 97(2) of the Code, referred to in Article 372(1)(f) and (g).]]

Textual Amendments

- F4** Substituted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F8}Article 368

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Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)

Textual Amendments

- F8** Deleted by [Commission Regulation \(EC\) No 1875/2006 of 18 December 2006 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

^{F5}Article 368a

Textual Amendments

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

^{F5}Article 369

Textual Amendments

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

^{F5}Article 369a

Textual Amendments

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

^{F5}Article 370

Textual Amendments

- F5** Deleted by [Commission Regulation \(EC\) No 1192/2008 of 17 November 2008 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code](#).

^{F5}Article 371

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2. (See end of Document for details)

Textual Amendments

- F5** Deleted by Commission Regulation (EC) No 1192/2008 of 17 November 2008 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Textual Amendments

- F1** Substituted by Commission Regulation (EC) No 2787/2000 of 15 December 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Status:

Point in time view as at 01/01/2009.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Section 2.