Commission Implementing Regulation (EU) 2015/234 of 13 February 2015 amending Regulation (EEC) No 2454/93 as regards the temporary importation of means of transport intended to be used by a natural person resident in the customs territory of the Union

COMMISSION IMPLEMENTING REGULATION (EU) 2015/234

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amending Regulation (EEC) No 2454/93 as regards the temporary importation of means of transport intended to be used by a natural person resident in the customs territory of the Union

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[(1)], and in particular Article 247 thereof,

Whereas:

(1) Commission Regulation (EEC) No 2454/93[(2)] provides a possibility for means of transport to be temporarily imported into the customs territory of the Union and used by natural persons in that territory under certain conditions.

(2) Recent incidents have indicated misuse of the temporary importation of means of transport.

(3) An amendment to Regulation (EEC) No 2454/93 is necessary in order to exclude the possibility of such misuse.

(4) In order to avoid customs debts being incurred because of lack of information on the new provisions, a period of time should be allowed for Member States and the Commission to inform the public about the new legal situation.

(5) Regulation (EEC) No 2454/93 should therefore be amended accordingly.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 561 of Regulation (EEC) No 2454/93, paragraph 2 is replaced by the following:

2. Total relief from import duties shall be granted where means of transport are used commercially or privately by a natural person resident in the customs territory of the Union and employed by the owner, hirer or lessee of the means of transport established outside that territory.

Changes to legislation: Commission Implementing Regulation (EU) 2015/234 is up to date with all changes known to be in force on or before 28 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Private use of the means of transport is allowed for journeys between the place of work and the place of residence of the employee or with the purpose of performing a professional task of the employee as stipulated in the contract of employment.

At the request of the customs authorities, the person using the means of transport shall present a copy of the contract of employment.

Article 2

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

It shall apply from 1 May 2015.

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

Done at Brussels, 13 February 2015.

For the Commission

The President

Jean-Claude JUNCKER