Commission Implementing Regulation (EU) No 1223/2014 of 14 November 2014 amending Regulation (EEC) No 2454/93 as regards the simplified discharge of the inward processing procedure (Text with EEA relevance)

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(Text with EEA relevance)

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) Article 544 of Commission Regulation (EEC) No 2454/93[(2)] provides for a simplification in the discharge of the inward processing procedure. Under that simplification, certain import goods are regarded as having been re-exported or exported, although they were actually put on the Union market without a subsequent customs declaration and payment of import duties.

(2) Article 544(c) of Regulation (EEC) No 2454/93 covers the delivery of civil aircraft. The simplification in the discharge of the inward processing procedure regarding civil aircraft enhances the competitiveness of the aviation industry at international level and contributes to the creation of added value in the Union.

(3) The scope of Article 544(c) of Regulation (EEC) No 2454/93 should be extended to military aircraft so that those aircraft benefit from the simplified discharge of the inward processing procedure in the same way as civil aircraft.

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

(5) 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 544 of Regulation (EEC) No 2454/93, point (c) is replaced by the following:

(c) the delivery of aircraft; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of aircraft or parts thereof, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;.

Changes to legislation: Commission Implementing Regulation (EU) No 1223/2014 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

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*.

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

Done at Brussels, 14 November 2014.

For the Commission

The President

Jean-Claude JUNCKER