Commission Implementing Regulation (EU) No 1224/2011 of 28 November 2011 for the purposes of Articles 66 to 73 of Council Regulation (EC) No 1186/2009 setting up a Community system of reliefs from customs duty (codification)

COMMISSION IMPLEMENTING REGULATION (EU) No 1224/2011

of 28 November 2011

for the purposes of Articles 66 to 73 of Council Regulation (EC) No 1186/2009 setting up a Community system of reliefs from customs duty

(codification)

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty[(1)],

Whereas:

(1) Commission Regulation (EEC) No 2289/83 of 29 July 1983 laying down provisions for the implementation of Articles 70 to 78 of Council Regulation (EEC) No 918/83 establishing a Community system of duty-free arrangements[(2)] has been substantially amended several times[(3)]. In the interests of clarity and rationality the said Regulation should be codified.

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

HAS ADOPTED THIS REGULATION:

TITLE I

SCOPE

Article 1

This Regulation lays down provisions for the implementation of Articles 66 to 73 of Regulation (EC) No 1186/2009.

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1224/2011. (See end of Document for details)*

TITLE II

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY INSTITUTIONS OR ORGANISATIONS

CHAPTER I

General provisions

Section 1

Obligations on the part of the institution or organisation to which the articles are consigned

Article 2

1 The admission free of import duties of articles referred to in Articles 67 and 68 of Regulation (EC) No 1186/2009 shall entail the following obligations on the part of the institution or organisation to which they are consigned:

a to dispatch the articles in question directly to the declared place of destination;

b to account for them in its inventory;

c to use them exclusively for the purposes specified in the said Articles;

d to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

2 Heads of institutions or organisations to which the articles are consigned, or their authorised representatives, shall furnish the competent authorities with a statement declaring that they are aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the first subparagraph be produced for each import, or for several imports or for all the imports to be carried out by the institution or organisation to which the articles are consigned.

Section 2

Provisions to be applied where the articles are lent, hired out or transferred

Article 3

1 Where the second subparagraph of Article 72(2) of Regulation (EC) No 1186/2009 is applied, the institution or organisation to which an article for the use of handicapped persons is lent, hired out or transferred shall, from the date of receipt of the article, comply with the same obligations as those set out in Article 2 of this Regulation.

2 Where the institution or organisation to which an article is lent, hired out or transferred is situated in a Member State other than that in which the institution or organisation that lent, hired out or transferred the article is situated, upon the dispatch of such article the competent customs office of the Member State of dispatch shall issue a T 5 control copy in accordance with the rules laid down in Articles 912a to 912g of Commission Regulation (EEC) No 2454/93[(4)] in

order to ensure that such article is put to a use entitling it to continue to qualify for admission free of import duties.

For this purpose, the T 5 control copy shall include, in box 104 under the heading 'other', one of the entries listed in Annex I.

3 Paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or accessories specifically for articles for the use of handicapped persons and to tools for the maintenance, control, calibration or repair of the said articles which have been admitted free of import duties under Article 67(2) or Article 68(2) of Regulation (EC) No 1186/2009.

CHAPTER II

Specific provisions relating to the admission free of import duties of articles referred to in Article 67(1) of Regulation (EC) No 1186/2009

Article 4

1 In order to obtain admission free of import duties of an article for the use of the blind in accordance with Article 67(1) of Regulation (EC) No 1186/2009, the heads of the institutions or organisations to which the articles are consigned, or their authorised representatives, shall submit an application to the competent authority of the Member State in which the institution or organisation is situated.

Such application shall be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

2 The competent authority of the Member State where the institution or organisation to which the article is consigned is situated shall give a direct ruling on the application referred to in paragraph 1.

CHAPTER III

Specific provisions relating to the admission free of import duties of articles referred to in Article 68(1) of Regulation (EC) No 1186/2009

Article 5

1 In order to obtain admission free of import duties of an article for the use of handicapped persons under Article 68(1) of Regulation (EC) No 1186/2009, the heads of the institutions or organisations to which the articles are consigned, or their authorised representatives, shall submit an application to the competent authority of the Member State in which the institution or organisation is situated.

2 The application referred to in paragraph 1 shall contain the following information relating to the article in question:

a the precise trade description of the article used by the manufacturer, its presumed combined nomenclature classification and the objective technical characteristics indicating that it was specially designed for the education, employment or social advancement of handicapped persons;

b the name or business name and address of the manufacturer and, if applicable, of the supplier;
c the country of origin of the article;
d the place of destination of the article;
e the precise use for which the article is intended;
f the price of the article or its value for customs purposes;
g the quantity of the article in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the article shall be furnished with the application.

Article 6

The competent authority of the Member State in which the institution or organisation to which the articles are consigned is situated shall take a direct decision on applications under Article 5.

Article 7

Authorisations for admission free of import duties shall be valid for a period of 6 months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

CHAPTER IV

Specific provisions relating to the admission free of import duties of spare parts, components, specific accessories or tools under Article 67(2) and Article 68(2) of Regulation (EC) No 1186/2009

Article 8

For the purposes of Article 67(2) and Article 68(2) of Regulation (EC) No 1186/2009, 'specific accessories' means items specially designed for use with a specific article for the purpose of improving its performance and scope.

Article 9

In order to obtain admission free of import duties of spare parts, components specific accessories or tools under Article 67(2) or under Article 68(2) of Regulation (EC) No 1186/2009, the heads of the institutions or organisations to which the articles are consigned, or their authorised representatives, shall submit an application to the competent authority of the Member State in which the institution or organisation is situated.

This application shall be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in Article 67(2) or in Article 68(2) of Regulation (EC) No 1186/2009 are fulfilled.

Article 10

The competent authority of the Member State in which the institution or organisation to which such articles are consigned is situated shall give a direct decision on applications under Article 9.

TITLE III

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY BLIND PERSONS AND OTHER HANDICAPPED PERSONS

Article 11

Articles 4, 8, 9 and 10 shall apply *mutatis mutandis* to exemption from import duties of the articles referred to in Article 67 of Regulation (EC) No 1186/2009 imported by blind persons themselves for their own use.

Article 12

The following shall apply *mutatis mutandis* to exemption from import duties of articles imported by handicapped persons themselves for their own use:

(a) Articles 5, 6 and 7 in the case of articles referred to in Article 68(1) of Regulation (EC) No 1186/2009;

(b) Articles 8, 9 and 10 in the case of articles referred to in Article 68(2) of Regulation (EC) No 1186/2009.

Article 13

The competent authorities may allow the application provided for in Articles 4 and 5 to be in a simplified form, where it relates to items imported under the conditions referred to in Articles 11 and 12.

TITLE IV

FINAL PROVISIONS

Article 14

Regulation (EEC) No 2289/83 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex III.

Article 15

This Regulation shall enter into force on the 20th day following 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.