COUNCIL REGULATION (EC) No 1147/2002

of 25 June 2002

temporarily suspending the autonomous Common Customs Tariff duties on certain goods imported with airworthiness certificates

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 26 thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) Customs procedures for duty-free imports of parts, components and other goods used for the manufacture, repair, maintenance, rebuilding, modification or conversion of aircraft should be simplified.

(2) In order to achieve that aim, it is appropriate to suspend autonomous customs duties on imports of such goods imported with airworthiness certificates issued by a party authorised by aviation authorities within the Community or in a third country.

(3) In view of the fact that the prices for parts and components used in the aircraft sector are usually at least three times higher than the prices for similar goods used for other purposes, the risk that the goods imported duty free might be used in other industrial areas is very small.

(4) Suspension would alleviate the administrative burden for the economic operators in the aircraft sector since it would reduce the need for these companies to use suspensive customs regimes such as favourable tariff treatment for goods by reason of their end-use, inward processing relief or customs warehousing. Furthermore, it would enable small and medium-sized enterprises, which have hitherto been unable to use suspensive customs regimes, to become more competitive with regard to the bigger operators in this area.

(5) Since airworthiness certificates do not always accompany the goods during transport, a procedure should be laid down under which customs authorities would be able to identify the certificates during on-spot checks after the product has been released for free circulation.

(6) In view of the complexity of the rules in the aviation sector, customs authorities should be able, at the expense of the importer, to call upon the expertise of a representative of the national aviation authorities where they have good reason to believe that airworthiness certificates have been falsified and where the matter cannot be resolved otherwise. However, before taking such action, customs authorities should weigh the costs entailed against the import volume and the amount of duty at risk, so as to avoid a situation where it transpires that no infringement has been committed, but the benefit to the importer of the duty suspension has been nullified by the cost of procuring the expert opinion.

(7) The Commission should prepare a report on the basis of the information received from Member States on their experience in applying this Regulation.

(8) Having regard to the economic importance of this Regulation, it is necessary to invoke the ground of urgency provided for in point I(3) of the Protocol annexed to the Treaty on European Union and to the Treaties establishing the European Communities on the role of national parliaments in the European Union,

HAS ADOPTED THIS REGULATION:

Article 1

The autonomous Common Customs Tariff duties shall be suspended for parts, components and other goods of a kind to be incorporated in or used for civil aircraft and falling within Chapters 25 to 97 of the Common Customs Tariff and in respect of which an airworthiness certificate has been issued by a party authorised by aviation authorities within the Community or in a third country.

Article 2

1. The suspension laid down in Article 1 shall be conditional on submission of the original airworthiness certificate to the customs authorities when the goods are declared for release into free circulation.

Where the original airworthiness certificate cannot be submitted at the time when the goods are released for free circulation, suspension shall be conditional on the inclusion of a declaration, signed by the seller of the goods in question, on the commercial invoice or a document annexed thereto. A model of the required declaration is set out in Section A of the Annex.

2. In field 44 of the Single Administrative Document (SAD) the text set out in Section B of the Annex shall be inserted by the importer.

3. Where goods are released for free circulation under simplified procedures in accordance with Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [1], the importer shall insert in the SAD (field 44) or in any authorised document replacing the SAD the text set out in Section B of the Annex.

[1] OJ L 302, 19.10.1992, p. 1. Regulation as last amended by European Parliament and Council Regulation (EC) No 2700/2000 (OJ L 311, 12.12.2000, p. 17).