

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(78) 305 final.

Brussels, 3 July 1978.

PROPOSAL FOR A COUNCIL REGULATION  
on temporary importation arrangements

---

(submitted to the Council by the Commission)

COM(78) 305 final.

### Explanation

Each Member State has customs procedures whereby vehicles, containers, packings, tools, apparatus, equipment, machinery, products, and all kinds of materials can be imported temporarily, with relief in whole or in part from import duties, and are subsequently reexported after use or without having been used.

These procedures which differ from inward processing arrangements provide for the suspension of import duties on such goods subject to their reexportation within a given time-limit.

In general, and without prejudice to the more favourable concessions contained in international Agreements, the purpose of the temporary importation procedure is to promote the international division of labour.

Application of the procedures is generally subject to the giving of security (in cash or by entering into a bond) and to the feasibility of proper customs supervision.

Goods which are the subject of prohibitions or restrictions under national laws and regulations for the prevention of diseases to animals or plants, or for the protection of patents, trademarks, royalties, and copyrights are excepted from the procedure.

As regards contracts for works and services, certain national legislations have already provided for the levying of customs duties assessed on the basis of the particular treatment undergone by the equipment imported temporarily or of the use to which it has been put, and by reference to its depreciation. Consequently, in order to apply the CCT consistently to goods imported under the temporary importation procedure, the rules for total relief under this procedure should be harmonised and assessment criteria should be established for partial payment of import duties, so that the importers affected may gain substantial advantages without prejudice to the Community economy.

The main purpose of the enclosed draft proposal for a Regulation is thus to harmonise, once and for all, the tariff and economic conditions for the temporary importation of goods which are to be reexported in the unaltered state, and the rules for the differential rates of charge which are necessary if undesirable effects on competition are to be avoided.

CONTENTS

Proposal for a Council Regulation on temporary importation arrangements

TITLE I

General ..... articles 1-6

TITLE II

Importation with total relief from payment of import duties

Chapter 1 : professional effects ..... articles 7 and 8

Chapter 2 : goods for display or use at exhibitions or public events ..... articles 9-11

Chapter 3 : educational, scientific and cultural material ..... articles 12-14

Chapter 4 : instruments, apparatus and equipment intended for diagnostic or laboratory research, or medical and surgical treatment ..... article 15

Chapter 5 : other cases of temporary importation with total relief from payment of import duties ..... articles 16-22

TITLE III

Temporary importation with partial payment of duty art.23-25

TITLE IV

Provisions for the placing of goods under the temporary importation arrangements, and for their movement within the custom territory of the Community ..... article 26

TITLE V

Final discharge of the arrangements ..... articles 27-31

TITLE VI

Final provisions ..... articles 32-35

ANNEX A

I) Equipment for the press or for sound or television broadcasting

- a) equipment for the press
- b) sound broadcasting equipment
- c) television broadcasting equipment
- d) means of transport

II) Cinematographic equipment

III) Other professional effects

ANNEX B

Educational material

ANNEX C

Tourist publicity material

=====

Proposal for a  
COUNCIL REGULATION

on temporary importation arrangements

---

**THE COUNCIL OF THE EUROPEAN COMMUNITIES,**

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament,

Having regard to the Opinion of the Economic and Social Committee,

Whereas the Community is based upon a customs union;

Whereas the establishment of that customs union is governed, in the main, by the provisions of Title I Chapter I, of the Second Part of the Treaty; whereas that Chapter contains a body of precise rules concerning in particular the elimination of customs duties between the Member States and the establishment and progressive introduction of the Common Customs Tariff, as well as the modification or autonomous suspension thereof.

Whereas, except in particular circumstances established in accordance with the provisions of the Treaty, the duties under the common customs tariff are applicable to all goods imported into the Community; whereas this is also true of agricultural levies and any other import duty;

Whereas, however, in a certain number of cases such charges are not justified for goods temporarily imported into the Community and ultimately intended for re-exportation without having been processed;

Whereas this should be the case for goods temporarily imported for a specific purpose, such as professional effects, press, radio-broadcasting, television, cinema and theatre materials, goods intended for display or use at exhibitions or events, educational, scientific and cultural material, means of transport by land, sea, waterway or air, and in all other cases where temporary importation is justified;

Whereas nevertheless autonomous rules are required in the case of means of transport owing to the special arrangements governing the importation and use of such goods;

Whereas in these circumstances temporary importation allowing the use without payment of import duties of certain imported goods which do not satisfy the conditions of Article 9 (2) of the Treaty, where such goods are intended for re-export in the same state, is provided for in the legislation of the majority of the Member States;

Whereas such arrangements are also the subject of several international conventions, to which the Member States, or certain of them, are contracting parties;

Whereas in the customs union on which the Community is based such temporary importation arrangements cannot be applied except by virtue of Community regulations and under conditions established by the latter;

Whereas it is advisable to ensure that the importation of goods under the temporary importation arrangements does not place producers of similar goods or the users of products satisfying the conditions of Article 9 (2) of the Treaty in a difficult situation; whereas in certain circumstances the absence of import duties could tend to disturb the conditions of competition between users of goods placed under the temporary importation arrangements and the users of similar goods taken from the Community market; whereas to this end it is important to place time limits upon the use of goods temporarily imported and to provide in certain cases that the import duties be partially charged;

Whereas the correct administration of the arrangements requires administrative and technical surveillance, in particular to ensure that the goods are not used for purposes other than those which qualify them for the said arrangements, or that the duty applicable is charged in cases where temporarily imported goods are not re-exported; whereas to that end it is advisable to provide that the placing of goods under the arrangements be subject to an authorisations granted automatically by virtue of provisions of a general nature, or to a general or special authorisation laying down the conditions governing the stay of the said goods;

Whereas temporary importation arrangements have to cover a wide variety of situations, and must accordingly be so adapted that on each occasion Community interest are adequately protected both from the economic and from the tariff point of view; whereas it is advisable therefore to provide that total or partial relief from import duties be granted by reference to the uses to which goods to be temporarily imported are to be put;

Whereas goods temporarily imported into one Member State should be able to remain successively in the territory of other Member States on the conditions, and under cover, of a single authorisation granted by the authorities of the Member State where the goods were first used; whereas,

however, the application of this principle implies the prior establishment of an adequate system of administrative cooperation; whereas it is therefore appropriate to defer the introduction of such a single authorisation until the adoption of a regulation by the Council acting by a qualified majority on a proposal from the Commission;

Whereas, in order to ensure the uniform application of the common rules in respect of temporary importation, provision should be made for a Community procedure whereby the appropriate implementing provisions may be adopted within a suitable period of time,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL

Article 1

1. Under temporary importation arrangements any goods which do not satisfy one of the conditions of Article 9(2) of the Treaty may be imported in accordance with the procedures laid down by this Regulation with total relief from or partial payment of any import duties which would be chargeable if they were put into free circulation, provided that the goods in question are intended to remain temporarily in the customs territory of the Community for the purpose of being used under the conditions laid down by this Regulation and to be re-exported.

Temporary importation of means of transport other than those referred to in Article 20 and in Annex A hereto shall be excluded from the scope of this Regulation.

2. For the purposes of this Regulation the term "import duties" means customs duties, and charges having equivalent effect, as well as agricultural levies and other import charges laid down within the framework of the common agricultural policy or of specific arrangements applicable under Article 235 of the Treaty to certain goods which result from processing of agricultural products.
3. The temporary importation arrangements shall apply to goods of all kinds and origins without prejudice to import prohibitions or quantitative restrictions justified under the Treaty or under provisions adopted by virtue of that Treaty.



Article 2

1. The authorities of the Member State in which application is made for the goods to become subject to the temporary importation arrangements shall grant the benefit of the said arrangements to the natural or legal persons who, under their own responsibility, use or cause to be used the goods in respect of which these arrangements are requested.

2. The authorities shall determine on the basis of the importer's application, and in the light of the intended uses, the quantity of goods to be granted the benefit of the arrangements.

3. The authorities shall grant applicants the benefit of the temporary importation arrangements:

(a) either by means of authorizations granted automatically in pursuance of general provisions,

(b) or, where application is made prior to the goods being made subject to the arrangements, by means of general or specific authorisations.

4. The authorities shall take all measures which they consider necessary to ensure that the goods can be identified and that the use to which they are put can be verified.

They shall withhold the benefit of the arrangements if it is considered impossible to identify the goods in question or to verify their use.

They may likewise withhold such benefit from persons who do not offer all the guarantees considered necessary, and in particular if such persons have previously made improper use of the temporary importation arrangements.

Article 3

1. The authorities of the Member State in which the goods have been made subject to the temporary importation arrangements shall authorise the transfer of the benefit thereof to any other person, where that person satisfies the conditions laid down by this Regulation.

2. Where the use by a new holder, as provided for under paragraph 1, relates to goods covered by Article III hereof, the authorities shall, before granting the transfer, determine the amount of the import duties chargeable to the former holder under the arrangements for partial payment.

#### Article 4

The authorities shall, if necessary, fix the amount and form of the security, if any, to be provided and, at the time the goods are made subject to the temporary importation arrangements, determine assessment factors such as the tariff classification, the quantity, the value for customs purposes and the rates or amounts of the import duties.

#### Article 5

Except in cases for which special time-limits have been established, the authorities shall fix the period during which the goods may remain in the territory by reference to the authorised uses. This period shall run from the date on which the goods become subject to the arrangements and may not exceed 24 months.

However, where the holder of the authorisation is able to show just cause, the authorities may amend the conditions of the authorisation for temporary importation, and in particular the time-limit, for reasons which have arisen subsequently to the importation of those goods.

#### Article 6

1. The person who benefits from the arrangements shall be required to submit to all surveillance and inspection measures prescribed by the authorities.

The authorities may revoke an authorisation if they establish that the person who benefits from the arrangements has used the temporary importation arrangements in an improper manner, in particular:

- (a) by supplying inaccurate or incomplete information to obtain total relief or partial payment to which he is not entitled;
  - (b) by the substitution of other items for those imported;
  - (c) by the non-observance of the conditions on which the granting of the arrangements is dependent.
2. Without prejudice to the application of national provisions for contraventions of customs legislation the authorities which revoke the authorisation may require that the goods concerned be:
- (a) re-exported, in whole or in part;
  - (b) put into free circulation, in whole or in part.
3. When goods which are subject to the temporary importation arrangements with partial payment of import duties are put into free circulation, any amount already collected under these arrangements must be deducted from the amount due determined in accordance with Article 28 (2).

## TITLE II

### IMPORTATION WITH TOTAL RELIEF FROM PAYMENT OF IMPORT DUTIES

#### Chapter 1

##### Professional effects

#### Article 7

1. The benefit of the arrangements consisting of total relief from payment of import duties shall be granted in respect of professional effects.
2. "Professional effects" means the equipment needed for the exercise of his trade or profession by a natural or legal person established outside the customs territory of the Community, who enters the Community to perform a particular job of work, provided that such equipment is included in the list set out in Annex A.
3. The benefit of the arrangements shall also be granted in respect of the spare parts and accessories required for keeping this equipment in working order.

#### Article 8

In derogation from the principle of establishment outside the Community customs territory referred to in Article 7 (2), the benefit of the arrangements shall be granted in respect of press, radio, television or cinematograph equipment imported by a person established in a Member State for the purpose of producing joint films or programmes under a co-production contract concluded with a person established

outside the Community, cinematographic equipment which is the subject of a hire contract or similar contract being excluded from the scope of this derogation.

Chapter 2

Goods for display or use at exhibitions or events

Article 9

For the purpose of this Regulation "exhibitions or events" means:

- (a) trade, industry, agriculture or craft exhibitions, fairs, shows and similar events;
- (b) exhibitions or events held for scientific, technical, craft, artistic, educational or cultural, sporting, religious, trade-union or tourist purposes;
- (c) exhibitions or events held mainly for charitable purposes;
- (d) meetings of representatives of international organisations or societies;
- (e) official or commemorative ceremonies and events;
- (f) exhibitions or events held mainly for the purpose of promoting understanding among peoples.

Article 10

1. The benefit of arrangements consisting of total relief from payment of import duties shall be granted for:
  - (a) goods to be exhibited, used, or to be the subject of a demonstration at an event;
  - (b) goods to be used at an event for the purpose of presenting products, such as:
    - goods necessary for the demonstration of third country machines or apparatus on exhibition;
    - equipment, including electrical fittings, used for constructing and decorating the temporary stands of a natural or legal person established outside the Community;
    - advertising matter and demonstration equipment clearly intended to be used to publicize the imported goods on exhibition, such as sound recordings, films and transparencies, together with the apparatus required for their use;
  - (c) equipment, including interpreting facilities, sound recording apparatus and educational, scientific or cultural films, intended for use at international meetings, conferences and symposia;
  - (d) live animals intended for exhibition at, or participation in, an event.

2. Goods for sale in shops or commercial premises on the occasion of exhibitions or events organised on a private basis shall be excluded from the benefit of the temporary importation arrangements.

#### Article 11

Products which during demonstrations of machinery or apparatus subject to temporary importation arrangements may be produced from goods not covered by Article 9(2) of the Treaty shall be subject to the provisions of this Regulation.

The entry into free circulation of any products subject to temporary importation arrangements and distributed free of charge whilst covered by such arrangements shall be governed by implementing provisions to be adopted by the Council, acting by a qualified majority.

#### Chapter 3

#### Educational, scientific and cultural material

#### Article 12

1. The benefit of arrangements consisting of total relief from payment of import duties shall be granted in respect of items referred to in Articles 13 and 14 imported for non-profit making purposes, and intended for:
  - (a) educational activities;
  - (b) cultural activities;
  - (c) instruction courses;
  - (d) scientific research.
2. The period during which the goods referred to in Articles 13 and 14 may remain in the territory may in no case exceed six months, even if extensions to the original time ~~limit are~~ necessary.

#### Article 13

Articles eligible for the benefit of these arrangements are:

- (a) books, publications and documents;
- (b) collectors items and objets d'art;

- (c) collections and specimens:
  - zoological,
  - botanical,
  - mineralogical,
  - anatomical;
- (d) articles having a historical, archaeological, palaeontological, ethnographical, numismatical or philatelic interest;
- (e) films, film strips, microfilms and transparencies;
- (f) sound recordings and video tapes;
- (g) models, mock-ups, wall charts and display cards intended exclusively for demonstration purposes;
- (h) geographical, hydrographical or celestial maps;
- (i) music, printed or reproduced or in manuscript.

#### Article 14

The following items , other than those referred to in Article 13, shall be admitted to the benefit of the arrangements on condition that they remain the property of a natural or legal person established outside the customs territory of the Community:

- (a) instruments and apparatus intended to be used for instruction or scientific research purposes, including the spare parts and tools required for their maintenance, checking, calibration or repair;
- (b) teaching aids such as the models, instruments, apparatus, machines and accessories listed in Annex B hereto, including the spare parts and the tools especially designed for their maintenance, checking, calibration or repair.

#### Chapter 4

Instruments, apparatus and equipment intended for diagnostic or laboratory research, or medical and surgical treatment

#### Article 15

The benefit of temporary importation arrangements consisting of total relief from payment of import duties may be granted in respect of instruments, apparatus and equipment intended for use in:

- (a) diagnostic or laboratory research;
- (b) medical and surgical treatment;

provided that they have been dispatched as a free-of-charge loan of an occasional nature. The provisions of Article 3 shall not be applicable.

### Chapter 5

Other cases of temporary importation with total relief from payment of import duties

### Article 16

The benefit of temporary importation arrangements consisting of total relief from payment of import duties shall be granted in respect of imported goods not specified in Chapters 2 and 3, provided that they remain the property of a natural or legal person established outside the Community, and that they are:

- (a) moulds, dies, tracings, drawings, sketches and other similar articles consigned to a person established in the Community, where at least 75 % of the production resulting from their use is intended for export;
- (b) measuring, testing and checking instruments and other similar articles consigned to a person established in the Community for use in a manufacturing process, where at least 75 % of the production resulting from their use is intended for export;
- (c) measuring, testing and checking instruments and other similar articles supplied free of charge to a person established in the Community in order to be used for purposes other than a manufacturing process.
- (d) goods of any kind which are to be subjected to examinations, tests, experiments or demonstrations, including the tests and experiments required for type-approval procedures but excluding any gainful use;
- (e) goods of any kind to be used to carry out tests, experiments or demonstrations but not for any gainful use;

- (f) goods which are representative of a given category of goods and are intended to be put on display or be the subject of a demonstration, for the purpose of seeking orders for similar goods;
- (g) special tools and instruments imported free of charge and intended for the production of goods which are to be exported in full, on condition that such tools and instruments remain the property of the consignee of the said goods.

#### Article 17

The benefit of temporary importation arrangements consisting of total relief from payment of import duties shall be granted in respect of goods imported

- (a) for putting up for sale, on condition that their particular characteristics prevent their importation as samples, and that the period during which they remain in the territory shall not exceed 30 days, including any extension;
- (b) under a contract of sale subject to satisfactory acceptance tests, on condition that the period during which they remain in the territory shall not exceed 6 months, including any extension.

#### Article 18

The benefit of temporary importation arrangements consisting of total relief from payment of import duties shall be granted to any natural or legal person established in the Community for replacement means of production made temporarily available free of charge to the importer pending the delivery of similar means of production which will be:

- subsequently put into free circulation, or
- reinstalled after repair.

The period during which these means of production may remain in the territory shall run from the date on which these goods are made subject to the arrangements, and may not exceed six months, even if extensions to the original time-limit are necessary.



Article 19

The benefit of temporary importation arrangements consisting of total relief from payment of import duties shall be granted in respect of imported goods, provided that such goods are:

- (a) positive cinematograph films, printed and developed, intended for projection prior to commercial use;
- (b) films, magnetic tapes and wires which are intended to be provided with a sound track, or translation into a foreign language, or to be copied;
- (c) films showing the nature of products, or the operation of foreign equipment, provided that they are not intended for public exhibition;
- (d) recorded sound and data processing media, including punched cards, made available free of charge to a person whether or not established in the Community.

Article 20

1. The benefit of temporary importation arrangements consisting of total relief from payment of import duties shall be granted to any natural or legal person established outside the Community in respect of the following imported goods:
  - (a) mobile laboratories;
  - (b) ambulances, hearses or breakdown and towing vehicles used in connection with transport operations between non-member countries and the Community customs territory;
  - (c) publicity vehicles specially adapted for displaying commercial samples, belonging to a natural or legal person established outside the Community;
  - (d) special vehicles used for demonstrating goods belonging to a natural or legal person established outside the Community;
  - (e) vehicles specially designed for instruction or training;
  - (f) spare parts intended for the maintenance or repair of the above mentioned vehicles.
2. The same benefit referred to in paragraph 1 shall be granted to any natural or legal person, whether or not established in the Community, for receptacles, packings, pallets and other similar material used for the carriage of goods consigned from outside the Community, excluding Containers as defined by Article 1(b) of the Geneva Customs Agreement on Containers of 18 May 1956. The re-exportation of pallets may be carried out on an equivalence basis.

Article 21

The benefit of temporary importation arrangements consisting of total relief from payment of import duties shall be granted in respect of imported goods, provided that such goods are:

- (a) live animals of any species imported for the purpose of performing work or for dressage, training or breeding purposes or in order to be given veterinary treatment;
- (b) live animals of any species imported for transhumance or grazing purposes;
- (c) welfare material for seafarers;
- (d) materials imported by the inhabitants of border regions for the performance of agricultural work, or the unloading or transport of timber;
- (e) articles of any kind imported temporarily, for their own personal use by travellers established in a third country, where relief from import duties may not be obtained by recourse to other provisions;
- (f) tourist publicity material as listed in Annex C;
- (g) articles of a personal nature imported in small quantities.

Article 22

The benefit of temporary importation arrangements consisting of total relief from payment of import duties shall be granted in respect of goods of any kind, where the transactions concerned have no economic effect.

The period during which such goods may remain in the territory may not exceed six months even if extensions of the original time-limit are necessary.

Goods excluded from temporary importation arrangements with total relief under the particular provisions of Articles 7 - 21 above shall not be eligible for the benefit of the provisions of this Article, and in particular material or equipment intended to be used in internal transport, industrial production, packaging of goods, exploitation of natural resources (but not hand tools for this purpose), construction, repair, or maintenance of buildings or for earthmoving or similar work.

TITLE III

TEMPORARY IMPORTATION WITH PARTIAL PAYMENT OF DUTY

Article 23

1. The benefit of temporary importation arrangements consisting of partial payment of import duties shall be granted in accordance with the rules laid down in Articles 24 and 25 of this Regulation in respect of goods which, while remaining the property of a natural or legal person established outside the Community, are :
  - not covered by Title II or its annexes; or
  - covered by Title II or its annexes but do not fulfil all the conditions provided therein for the granting of temporary importation with total relief from import duty.
2. The Council, acting by a qualified majority on a proposal from the Commission shall establish a list of the goods which may not benefit from temporary importation arrangements consisting in partial payment of import duties.

Article 24

1. Partial payment under Article 23 shall be effected by the application of import duties on 3 % of the value of the imported goods for each month, or fraction of a month, of their stay under the arrangements. Such value shall be determined according to the rules on valuation for customs purposes applicable on the date on which the authorities accept the entry for temporary importation.

Where the goods accepted for partial payment of duty are subject to a specific charging arrangement the standard percentage referred to in the first subparagraph shall apply to the quantity to be taken into consideration for the purposes of that arrangement.

2. However when it is established that the application of the said standard percentage would result in a charge significantly lower than that based on the real diminution in value of the goods during their stay in the Community the authorities may apply partial charges on the basis of this real diminution in value, taking into account on the one hand the notional economic and technical life of the goods admitted under the arrangements and on the other the reduction in this life caused by their use whilst temporarily imported.
3. The amount to be charged may not in any case exceed the amount of import duty which would be due if the goods concerned had been put into free circulation at the time of importation.

#### Article 25

1. The collection of the amount due under partial payment shall be carried out by the authorities when the temporary importation arrangements are discharged under the rules laid down in Title V of this Regulation.
2. Where the goods placed under the temporary importation arrangements by virtue of Article 23 are used successively by two or more persons in accordance with Article 3, a fraction of a month of use shall be regarded as a whole month, and that month shall not be taken into account in calculating the amount due from the next subsequent user.
3. Transfer of the benefit of these arrangements shall not mean that the same charging arrangement must be applied for each period of use to be taken into consideration.

#### TITLE IV

ADDITIONAL PROVISIONS FOR THE PLACING OF GOODS UNDER THE  
TEMPORARY IMPORTATION ARRANGEMENTS, AND FOR THEIR MOVEMENT  
WITHIN THE CUSTOMS TERRITORY OF THE COMMUNITY

#### Article 26

The Council, acting by a qualified majority on a proposal from the Commission, shall lay down the rules governing:

- (a) the temporary importation of ground equipment covered by recommendation 4.14 of Annex 9 to the Convention on International Civil Aviation signed in Chicago on 7 December 1944;
- (b) the granting of a single authorisation issued by the authorities of the Member State in which application is first made for the goods to be made subject to the temporary importation arrangements, such authorisation to be recognised as being valid for the whole customs territory of the Community;
- (c) the establishment of a Community declaration to be valid both as a document for temporary importation and as a document for circulation within the Community customs territory;
- (d) the detailed rules necessary for the provision of a Community block security valid for a succession of uses in two or more Member States;
- (e) the conditions to be laid down in cases where the transfer of the benefit of the arrangements involves the use of goods subject to the arrangements in a Member State other than that in which the original authorisation was issued.
- (f) the conditions under which the authorities of the Member State where a subsequent use is to be carried out may refuse to recognise and validate the authorisation issued at the time the goods are made subject to the temporary importation arrangements.

## TITLE V

### FINAL DISCHARGE OF THE ARRANGEMENTS

#### Article 27

1. The temporary importation arrangements shall terminate, when in accordance with the conditions laid down by the authorisation, the goods subject thereto are exported outside the customs territory of the Community.
2. The temporary importation arrangements shall be regarded as terminated upon the placing of the goods subject thereto upon being under one of the following procedures with a view to their subsequent exportation:
  - customs warehouse,
  - free zone,
  - transit.

Article 28

1. Where, for reasons which have arisen subsequently to the importation and are duly substantiated to the satisfaction of the authorities of the Member State where the goods are situated, exportation of goods placed under temporary importation arrangements has not taken place, those authorities may authorise:
  - (a) the entry into free circulation of the goods in question,
  - (b) the destruction, under customs control, of the goods.
  
2. Without prejudice to such provisions of the common agricultural policy as may be applicable, entry into free circulation of the goods shall be subject to payment of import duties at the rate applicable, and by reference to the value for customs purposes and other relevant particulars applying at the date of the placing of the aforesaid goods under the temporary importation arrangements.  
Where the entry into free circulation is in respect of only part of the goods, the amount of import duties payable shall be proportional to the quantity of goods effectively put into free circulation.
  
3. Entry into free circulation of goods placed under temporary importation arrangements consisting in partial payment of import duties shall be carried out after the deduction of any amount paid under Articles 23 and 24.

Article 29

1. Where goods resulting from duly authorised destruction are not re-exported, their entry into free circulation shall, by way of derogation from Article 28(2), be subject to payment of the duties appropriate to the goods at the date on which the authorities of the Member State where the goods are situated accepted the document relating to their entry into free circulation, and not the duties applicable to the goods at the time of importation.
  
2. Where, as a result of their destruction, the goods lose all commercial value, no import duty shall be payable.

3. In the case of goods imported with partial payment of duty, paragraphs 1 and 2 shall apply only on condition that the importer has already paid the amount due by way of partial payment in respect of the period during which they were freely available to him.
4. Where goods are recognised by the authorities as having been destroyed as a result of inevitable accident or force majeure this shall be treated as a case of authorized destruction.

#### Article 30

The temporary importation arrangements shall be regarded as terminated if on a properly founded application by the person entitled to the benefit of such arrangements the procedure of:

- inward processing, or
- processing under customs control.

The placing under one of those procedures of goods which have already been subject to temporary importation arrangements consisting in partial payment of import duties shall be subject to the payment of any amount due under Articles 23 and 24.

#### Article 31

Without prejudice to the application of national provisions in respect of breaches of customs legislation, where the authorised person is unable to produce to the authorities goods which should still be under the temporary importation arrangements the import duties applicable to the missing goods shall be charged in accordance with Article 28(2).

TITLE VI

FINAL PROVISIONS

Article 32

To ensure the correct administration of the temporary importation arrangements Member States shall communicate to the Commission all data relating to importations which might warrant an examination at Community level.

Information the disclosure of which might prejudice industrial or trade secrets may be given in separate returns, which shall be treated as confidential.

Article 33

The Committee for Customs Processing Arrangements set up by Article 26 of the Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing<sup>(1)</sup>, as last amended by Directive 76/119/EEC<sup>(2)</sup> may examine any question concerning

Article 34

1. The provisions necessary for the implementation of this Regulation shall be adopted in accordance with the procedure laid down by Article 28 of Directive 69/73/EEC.
2. In so far as the provisions to be adopted by virtue of Article 26 and paragraph 1 above shall not yet have been put into effect, the corresponding provisions laid down by law, regulation or administrative action in the Member States shall remain effective unless repealed.

---

(1) No. 69/73/EEC, O.J. No. L 58 of 8.3.1969  
No. 76/119/EEC, O.J. No. L 24 of 30.1.1976



Article 35

This Regulation shall enter into force 12 months after its publication in the Official Journal of the European Communities. This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Council  
The President

A N N E X A

I. EQUIPMENT FOR THE PRESS OR FOR SOUND OR TELEVISION BROADCASTING

A. Equipment for the press, such as:

Typewriters;  
Photographic or cinematographic cameras;  
Sound or image transmitting, recording or reproducing apparatus;  
Blank sound or image recording media.

B. Sound broadcasting equipment, such as:

Transmission and communication apparatus;  
Sound recording or reproducing apparatus;  
Testing and measuring instruments and apparatus;  
Operational accessories;  
Blank sound recording media.

C. Television broadcasting equipment, such as:

Television cameras;  
Telekinema;  
Testing and measuring instruments and apparatus;  
Transmission and retransmission apparatus;  
Communication apparatus;  
Sound and image recording or reproducing apparatus;  
Lighting equipment;  
Operational accessories;  
Blank sound or image recording media;  
Film "rushes";  
Musical instruments, costumes, scenery, and other stage properties.

D. Any means of land, sea, waterway or air transport designed or specially adapted for the purposes specified above.

## **II. CINEMATOGRAPHIC EQUIPMENT**

### **A. Equipment, such as :**

Cameras of all kinds;

Testing and measuring instruments and apparatus;

Camera "dollies" and booms;

Lighting equipment;

Sound recording or reproducing apparatus;

Blank image or sound recording media;

Film "rushes";

Operational accessories

Musical instruments, costumes, scenery, and other stage properties.

### **B. Any means of land, sea, waterway or air transport designed or specially adapted for the purposes specified above.**

## **III. OTHER PROFESSIONAL EQUIPMENT**

### **A. Equipment for erection, testing, or commissioning of plant and means of transport, including fitting-out or maintenance vehicles, or vehicles of a similar nature;**

### **B. Equipment for checking, control, maintenance or repair of machinery, such as :**

Tools;

Measuring, checking or testing equipment and instruments, including electrical instruments and jigs;

Apparatus and equipment for taking photographs of machines and plant during or after erection;

Apparatus for survey of ships;

Hand tools

- C. Equipment necessary for businessmen, business efficiency consultants, productivity experts, accountants and members of similar professions, such as :
- Typewriters;
  - Sound transmitting, recording or reproducing apparatus;
  - Calculating instruments and apparatus.
- D. Equipment necessary for experts undertaking topographical surveys or geophysical prospecting work, such as :
- Measuring instruments and apparatus;
  - Drilling equipment;
  - Transmission and communication equipment.
- E. Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.
- F. Equipment necessary for archeologists, paleontologists, geographers, zoologists.
- G. Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (Musical instruments, costumes, scenery, animals).
- H. Equipment necessary for lecturers to illustrate their lectures;

\* \*  
\*

This annex does not include equipment to be used for internal transport, or for industrial production or the packaging of goods, or for the exploitation of natural resources except hand-tools for this purpose, for the construction, repair or maintenance of buildings, for earthmoving or similar work.

ANNEX B

**EDUCATIONAL MATERIAL**

- a) Sound and image media, such as :
- Slides, filmstrips and microfilms;
  - Cinematographic films;
  - Sound recordings (magnetic tapes, records);
  - Videotapes.
- b) Specialised material, such as :
- Bibliographic equipment and audiovisual material for libraries;
  - Mobile libraries;
  - Material specially designed for the education or vocational training of handicapped persons.
- c) Other material, such as :
- Wall charts, models, graphs, maps, plans, photographs and drawings;
  - Instruments, apparatus and models designed for demonstrational purposes;
  - Collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits).
- d) Slide and filmstrip projectors; Cinematographic projectors; Back-projectors and episcopes; Magnetophones, magnetoscopes and video equipment; Closed circuit television equipment; Language laboratories; Simultaneous interpretation equipment; Programmed teaching machines, mechanical or electronic; Instruments, apparatus, tools and machine-tools for instruction in skills or trades.

ANNEX C

TOURIST PUBLICITY DOCUMENTS AND MATERIALS

- a) Items intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by the Customs authorities of the country of import, and in particular:
- pictures and drawings,
  - framed photographs and photographic enlargements
  - art books,
  - paintings,
  - engravings or lithographs,
  - sculptures,
  - tapestries,
  - other similar works of art;
- b) Display material (show cases, stands and similar articles), including electrical and mechanical equipment required for operating such display;
- c) Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising, and those which are an general sale in the country of importation;
- d) Flags;
- e) Dioramas, scale models, lantern slides, printing blocks, photographic negatives;
- f) specimens of articles of national handicrafts, local costumes and similar folklore articles.