

COMMISSION OF THE EUROPEAN COMMUNITIES

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Brussels, 23 December 1975

Proposal for a
COUNCIL REGULATION

on the repayment or remission of
import duties or export duties

(submitted to the Council by the Commission)

EXPLANATORY MEMORANDUM

1. The provisions in force in each of the Member States of the Community in certain circumstances, in every case provide for the possibility of the repayment or remission of import duties to which goods are put into free circulation on their territories are liable.

Although these national provisions relating to repayment or remission of import duties differ considerably in scope from one Member State to another, they are all based on two main principles, i.e. :

a) where an error has been made in the assessment of the amount on the duties paid or to be paid;

b) where it is impossible for the person concerned to use the products put into free circulation for their purpose intended.

The first principle derives from the existence of provisions of general application relating to the recovery of payment made by mistake; the second is based on the fairness which should be shown to persons acting in good faith.

These national provisions must quickly give place to Community regulations for two reasons :

- Firstly, any distortion in treatment should be eliminated among Community importers of products from third countries;

- Secondly, the cases in which Member States may revise entitlements of the Communities' own resources pursuant to Article 2 of Council Regulation (EEC/Euratom/ECSC) No 2/71 of 2 January 1971 implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources * should be specified precisely.

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* O.J. No L 3 of 5.1.1971, p. 1

2. This proposal for a regulation meets both of those requirements, and like the provisions now in force in the Member States on this subject, it is based on the two principles set out above.

I. Where an error has been made in the determination of the amount of the duties paid or to be paid

3. Such an error may be purely material (error of calculation or copying). It may also, and this applies to most cases, be a mistake in interpretation of the law : this occurs where the authorities apply the elements of taxation (value for customs purposes, origin, tariff classification, etc.) inaccurately or incompletely or where they tax goods not subject to import duties (because it is intended for special purposes, for instance).

Articles 2 and 3 of this proposed regulation lay down the conditions under which repayment or remission of import duties may be granted in these various cases.

4. Provided that the good faith of the actual consignee of the goods is established, it is advisable to add to the mentioned above errors in the determination of the amount of the duties paid or to be paid, those cases in which the said goods are erroneously declared for free circulation whereas, considering the purposes for which they were intended, they ought to have been placed under a different customs regime (bonded warehouse, inward processing, etc.). A situation of this kind may arise in particular where the declarant of the goods is not the actual consignee but a professional declarant acting for his own account on insufficiently accurate instructions.

Articles 4 and 5 of this proposed regulation specify the conditions under which repayment or remission of import duties may be granted in such circumstances.

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II. Where it is impossible for the person concerned to use the products for free circulation for the purpose intended

5. This principle, the corollary of which must be the re-exportation of goods put into free circulation or their destruction under the supervision of the competent authorities, is applied in degrees varying from only Member State to another. Some Member States apply it to a minor extent, restricting themselves merely to following the measures recommended internationally (in particular by the Customs Cooperation Council). Others have attributed more importance to it in view of the specific cases which they have been called upon to resolve.

The Commission is of the opinion that in this field due account should be taken of the fact that, thanks to the many and wide-ranging facilities offered by the Community or national customs regulations (existence of warehousing systems and temporary admission, opportunity of examining goods before they are admitted into free circulation, etc.), importers are normally able to enter a product for free circulation with full knowledge of the facts. The Commission therefore considers that entering a product for free circulation must in principle be of an irreversible nature.

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6. However, exceptions to the principle of irreversibility of entry for free circulation have to be provided for in the interests of importers who are faced with certain special situations which imply no negligence or deliberate action on their part and which have the effect of preventing the use of goods for the purposes for which they were entered for free circulation.

Apart from the case already quoted of goods erroneously declared for free circulation, the Commission considered it justifiable to grant repayment or remission of import duties in the following cases :

a) defective goods or goods which do not meet the terms of the contracts as a result of which they were entered for free circulation (Art. 6);

b) goods which it has not been possible, for a reason which is not the fault of the declarant, to deliver to the consignee (Art. 11(1) (a));

c) goods addressed by the consignor to the consignee in error (Art. 11(1) (b));

d) goods found to be unsuitable for the use for which the consignee intended them, because of a material error in his order for them (Art. 11(1) (c));

e) goods the consignee's intended use of which is either not feasible or considerably restricted as a result of measures of a general nature taken by an authority or body with power of to take decisions in such matters after the date on which the goods were released for free circulation (Art. 11(1) (d));

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f) goods for which complete or partial exemption from customs duties which was requested at the time when the declaration for admission to free circulation of the goods in question was lodged is refused to the consignee after release has been granted (Art. 11 (1) (e));

g) goods which reached the consignee after the contractual delivery date and consequently were entered for free circulation (Art. 11 (1) (f)).

Articles 7 to 10 with respect to defective goods or goods which do not meet the terms of the contract) and Articles 12 and 13 (with respect to other goods in one or other of the abovementioned situations in this proposal for a regulation) lay down the conditions under which repayment or remission of import duties may be granted in these various cases.

7. Furthermore, in order to facilitate the work of charitable organizations, the Commission recommends also granting repayment or remission of import duties relating to goods which cannot be sold in the Community and are supplied free of charge to such organizations by the importer. As such organizations operate in the customs territory of the Community, however this arrangement will have to be made subject to the condition that they may benefit from duty-free entry where similar goods from third countries are imported for free circulation (Art. 11 (1) (g)).

8. Although the Commission considers that the provisions briefly analysed above form a coherent whole in themselves, well suited to the various situations which are most likely to arise in practice, it does not rule out the possibility of supplementing them if the need to do so becomes apparent. This is the purport of Article 14 of this proposed regulation, which will make it possible, where appropriate to settle at Community level special situations which may warrant equitable treatment.

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9. Where on their exportation from the Community goods are liable to export duties (e.g., agricultural levies) it is axiomatic that the abovementioned provisions, which may cover situations likely to arise in the case of exportation (e.g., those relating to repayment or remission where there is a mistake in the determination of the amount to be collected), must be applied mutatis mutandis (Art. 15).

10. As the cases in which repayment or remission of import duties or export duties can be granted are thus well defined, it remains to determine the technical conditions to which the grant of repayment or remission must be subject. This is the purpose of Articles 16 to 18, which lay down in particular the conditions which the request for repayment or remission must satisfy and determine the formalities to be observed when the re-exportation of the goods is through a customs office other than the one with which the request was lodged (and which may be located in another Member State).

11. As regards the final provisions of this proposed regulation, their main effect is to define the status of the rules relating to repayment or remission of import duties or export duties vis-à-vis national provisions which should not be abolished (Article 20 concerning debtors known to be insolvent) or Community provisions compliance with which should be enforced (Article 22 relating to the effects of repayment or remission of import duties on the import licences or advance-fixing certificates provided for in the common agricultural policy).

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Another object of these final provisions is to assign to the Committee on Duty-free Arrangements provided for in Article 7 of Council Regulation (EEC) No 1798/75 * the task of examining all matters relating to the implementation of the proposed regulation and of expressing an opinion on the proposals made by the Commission for the purpose of formulating provisions required to guarantee its uniform implementation throughout the Community.

12. The cases of repayment or remission of import or export duties provided for by this proposal for a regulation, all justified by legal or economic considerations which it is difficult to contest, are very much the same as those, in all but a few marginal situations, provided for in the legislation of the majority of this regulation on the Community is budgetary receipts will be but negligible. The introduction of precise Community provisions will make it possible to define the conditions relating to the revision of an established entitlement of the Communities' own resources within the meaning of Article 2 (2) of Council Regulation (EEC/Euratom/ECSC) No 2/71 *, and thus the achievement of a better Own Resources control.

13. As it is based on Articles 43 and 235 of the Treaty establishing the European Economic Community, this proposal for a regulation, adoption of which by the Council will constitute fresh progress in the building of the Customs Union, requires the opinion of the European Parliament. In view of the purpose of the Regulation, the Commission also considers it desirable to refer it to the Economic and Social Committee for its Opinion.

* O.J. No L 184 of 15.7.1975, p. 1

O.J. No L 3 of 5.1.1971, p. 1

proposal for a Council Regulation
on the repayment or remission of import duties
or export duties

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,
and in particular Articles 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, in accordance with Article 10 (1) of the Treaty , entry for free circulation in the Community of goods imported from third countries involves the collection of the import duties to which such goods are subject; whereas, in compliance with the provisions of Council Directive of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action for deferred payment of customs duties, charges having equivalent effect and agricultural levies (*) , payment of these import duties may , subject to certain conditions, be deferred,

Whereas the amount of the import duties paid or deferred may prove to be higher than that legally due, either owing to an error of calculation or transcription or owing to the application of inaccurate or incomplete tax criteria, in particular with regard to the type, value or origin adopted for the determination of this amount; whereas it may also happen that as a result of an error, the entry of an article for free circulation gives rise to the assessment of an amount of import duty to which, under the provisions in force, that article is not subject; whereas in these different cases, it is justifiable either to repay or to remit the sums not due;

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(*) OJ No L 58 of 8.3.1969, p. 14

Whereas, bearing in mind the facilities offered them by the customs regulations and in particular by the existence of warehousing and temporary admission régimes, importers are normally able to enter an article for free circulation with full knowledge of the facts ; whereas, therefore, the entry of an article into free circulation must in principle be of an irreversible nature ;

Whereas, however, it may happen in particular that, when the declarant is not the actual consignee of the goods, the latter may be erroneously declared under the free circulation procedure although they were intended to be subjected to another customs procedure not involving the collection of any import duty ; whereas, providing proof of this mistake is produced to the competent authorities and the goods are assigned the destination initially planned, it is justifiable in such a case to repay the import duties where they have been paid or to grant a remission where they have been deferred ;

Whereas, in addition, certain special situations may arise which involve no negligence or deliberate action on the part of the declarant and which may result in preventing the goods entered for free circulation from being used for the purpose for which they were imported; whereas this applies in particular to goods which are refused by the importer because they are defective or do not meet the terms of the contract on the basis of which they were entered for free circulation ; whereas, provided these situations are defined precisely so as not to make the budget of the Communities fear the consequences of risky commercial transactions, it is also justifiable to repay or remit the duties on these goods insofar as the said goods are re-exported from the customs territory of the Community or destroyed under the supervision of the competent authorities;

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Whereas, in order to facilitate the work of charitable organizations, it is also desirable to authorize repayment or remission of import duties on goods which, as they could not be sold in the customs territory after being entered for free circulation there, are returned free of charge to these charitable organizations ; whereas the donation of such goods to charitable organizations which operate in the customs territory of the Community can, however, only justify the repayment or remission of import duties insofar as these charitable organizations can themselves benefit from duty-free entry in respect of the importation for free circulation of similar goods from third countries ;

Whereas only those special situations most frequently encountered in practice may at the present stage be covered by regulations relating to repayment or remission of customs duties; whereas it is advisable to make provision for the use of a Community procedure in order to define, where appropriate, other situations which also warrant, as equitable treatment, repayment or remission of import duties ;

Whereas the provisions relating to repayment or remission of import duties must also be applied, wherever necessary, to the repayment or remission of export duties ;

Whereas the other conditions as to form and substance upon the observance of which the grant of repayment or remission of import duties or export duties is conditional must be specified; whereas it is advisable in particular to lay down the time within which the person concerned may lodge an application with the competent authorities for this purpose;

Whereas the repayment or remission of import or export duties necessarily involves revision of an established entitlement of own resources , within the meaning of Article 2 (2) of Council Regulation (EEC, Euratom, ECSC) No. 2/71 of 2 January 1971, implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities ' own resources; (*)

(*) OJ No L 3 of 5.1.1971, p.1

Whereas it is important to ensure the uniform implementation of the provisions of this Regulation and, to this end, to lay down a Community procedure by which the detailed rules for its application within an appropriate period may be adopted; whereas the assistance of the Committee on Duty Free Arrangements set up by Regulation (EEC) No 1798/75 of the Council of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials (*) should be sought in order to establish close and effective cooperation between the Member States and the Commission in this field ;

Whereas the provisions of this Regulation concern repayment or remission of the various import duties and export duties , and whereas they result from the implementation of the common agricultural policy or the implementation of the Treaty provisions relating to the Customs Union ; whereas , in the latter respect, the provisions of the said Treaty do not confer on the Community Institutions the power to adopt mandatory provisions concerning repayment or remission of import duties or export duties ; whereas it is accordingly necessary also to base the provisions of this Regulation on Article 235 ,

HAS ADOPTED THIS REGULATION :

Article 1

1. This Regulation lays down the conditions under which import or export duties shall be repaid or remitted.
2. For the purposes of this Regulation
 - a) import duties shall mean customs duties and charges having equivalent effect, and agricultural levies and other import charges laid down under the common agricultural policy or under the specific arrangements applying under Article 235 of the Treaty to certain goods produced by the processing of agricultural products ;

(*) OJ No L 184 of 15.7.1975, p. 1

- b) export duties shall mean agricultural levies and other export charges laid down under the common agricultural policy or under the specific arrangements applying under Article 235 of the Treaty to certain goods produced by the processing of agricultural products;
- c) repayment shall mean the total or partial refund of import or export duties which have been paid;
- d) remission shall mean the complete or partial waiving of import or export duties which have been entered in the accounts by the authority responsible for their collection, but which have not yet been paid.

TITLE I

Repayment or remission of import duties

A. Calculation or copying errors made in working out the amounts due

Article 2

1. Import duties shall be repaid or remitted insofar as the competent authorities are satisfied that, by reason of a calculation or copying error, the amount of duties calculated as due is higher than that which was lawfully chargeable.
2. Import duties shall be repaid or remitted for the reasons set out in paragraph 1 on the submission of an application to the appropriate customs office within a period of three months from the date those duties were entered in the accounts of the authority responsible for their collection.

However, where, within the above-mentioned period, the competent authorities themselves discover an error in the calculation of the amount of import duties due, they shall repay or remit at their own initiative.

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B. Cases where there is no customs debt, or where the amount due is calculated on the basis of inaccurate or incomplete information regarding the elements of taxation

Article 3

1. Import duties shall be repaid or remitted insofar as the competent authorities are satisfied that the amount of duties calculated as due
 - relates to goods in respect of which a customs debt has either not arisen or has been settled;or
 - exceeds the amount lawfully due because the information on which its assessment was based was inaccurate or incomplete.
2. Import duties shall be repaid or remitted for the reasons set out in paragraph 1 on the submission of an application to the appropriate customs office within a period of 12 months from the date those duties were entered in the accounts of the authority responsible for their collection.

However, where, within the above-mentioned period, the competent authorities themselves discover that one of the cases described in paragraph 1 applies, they shall repay or remit at their own initiative.

When the competent authorities are not in possession of all the information they need in order to repay or remit import duties, they shall inform the declarant accordingly so that he may provide this information within a period to be prescribed by those authorities.

C. Goods entered in error for free circulation

Article 4

1. Import duties shall be repaid or remitted insofar as the competent authorities are satisfied that the amount of duties calculated as due relates to goods which were entered in error for free circulation instead of being placed under another customs regime.

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2. Import duties shall be repaid or remitted for the reasons set out in paragraph 1 on the submission of an application to the appropriate customs office within a period of 3 months from the date those duties were entered in the accounts of the authority responsible for their collection.

Article 5

Repayment or remission of import duties in respect of the goods specified in Article 4 (1) shall be subject to the following conditions :

- a) the competent authorities must be satisfied that :
- any use of the goods in question has not contravened the conditions of the customs regime under which they should have been placed,
 - at the moment the goods were entered for free circulation it was already the intention of the person to whom they were consigned to place them under the customs regime in question,
 - the goods put into free circulation are the same as those for which the benefit of the other customs regime is requested;
- b) the goods entered in error for free circulation must be entered for the customs regime under which it is shown they should in fact have been placed.

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D. Defective goods and goods not in accordance with contract

Article 6

1. Import duties shall be repaid or remitted insofar as the competent authorities are satisfied that the amount of duties calculated as due relates to goods rejected by the importer as defective or for any reason not in accordance with the contract in pursuance of which the goods were put into free circulation.

For the purposes of this Regulation, defective goods shall be deemed to include goods damaged in transit before arrival at or during the period they remain at the customs office where they are entered for free circulation.

2. Import duties shall be repaid or remitted for the reasons set out in paragraph 1 on the submission of an application to the appropriate customs office within a period of 12 months from the date those duties were entered in the accounts of the authority responsible for their collection.

However, the competent authorities may permit this time limit to be exceeded in exceptional cases where there is good reason for doing so.

Article 7

1. Repayment or remission of import duties on the goods specified in Article 6 (1) shall be conditional upon the re-exportation of the goods outside the customs territory of the Community under the control of the competent authorities.

However, the person concerned may, when circumstances permit, be authorised to destroy the goods at his own expense and under the control of the competent authorities instead of exporting them.

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Where such authorised destruction of the goods results in the production of waste or scrap products which are not themselves exported outside the customs territory of the Community, any import duties to which those waste or scrap products may be liable shall be charged in accordance with the rules of assessment applicable to them at the date of destruction.

2. The customs formalities relating to the re-exportation or destruction of the goods under the conditions laid down in paragraph 1 must be completed within a period of two months from the date of the competent authorities' decision to repay or remit.

Where the competent authorities consider it possible, they may, at the request of the person concerned, authorise the customs formalities relating to the re-exportation or destruction of the goods to be completed before having ruled on the application for repayment or remission. Such an authorisation shall be entirely without prejudice to the decision of the competent authorities on that application.

3. In addition, the competent authorities must be satisfied that :

- a) the goods were already defective or not in accordance with contract at the time when the entry for free circulation was accepted;
- b) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or not in accordance with contract;
- c) the goods in respect of which repayment or remission of import duties is claimed are the same goods as those which were imported for free circulation.

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Article 8

Where it is not the complete article that is re-exported or destroyed, but one or several parts or components of that article, the amount to be repaid or remitted shall be the difference between the amount of import duties on the complete article and the amount of import duties which would have been chargeable on the remainder of the article if the latter had been put into free circulation in the state on the date on which the complete article was put into free circulation.

Where by virtue of the rules concerning the tariff classification of goods the amount of import duties on the remainder of the article exceeds the amount of import duties on the complete article, the competent authorities shall recover the difference between these two amounts.

Article 9

Import duties shall not be repaid or remitted in respect of goods :

- a) which before being entered for free circulation had been imported temporarily for testing, unless the competent authorities are satisfied that the fact that the goods were defective or not in accordance with contract could not normally have come to light in the course of testing;
- b) which have been put into free circulation in pursuance of a contract of sale the terms of which, and in particular the selling price, had been drawn up in the light of the defective nature of the goods.

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Article 10

The provisions of Articles 6 to 9 shall not apply to goods sold by the importer after it had been ascertained that they were defective or not in accordance with contract.

E. Goods in a special situation

Article 11

1. Import duties shall be repaid or remitted insofar as the competent authorities are satisfied that the amount of duties calculated as due relates to goods in one of the following special situations :
 - a) goods which, through no fault of the declarant, it has not been possible to deliver to the consignee;
 - b) goods addressed to the consignee in error by the consignor;
 - c) goods found to be unsuitable for the use for which the consignee intended them because of a factual error in his order;
 - d) goods, the use of which by the consignee for the purpose intended is prevented or materially restricted as a result of measures of a general nature taken after the date of clearance by an authority or other body having the appropriate power of decision;
 - e) goods in respect of which an application for total or partial duty relief, submitted at the time of delivery of the entry for free circulation for those goods, is refused after the goods have been cleared;

- f) goods which reach the consignee after the binding delivery dates stipulated in the contract in pursuance of which the goods were put into free circulation;
- g) goods which it has not been possible to sell in the customs territory of the Community and which are delivered free of charge to charitable bodies :
- carrying out their activities in a third country, provided that they are represented in the Community
- or
- carrying out their activities in the customs territory of the Community, provided that they are eligible for relief in the case of importation for free circulation of similar goods from third countries.

Import duties shall be repaid or remitted for one of the reasons set out in paragraph 1 on the submission of an application to the appropriate customs office within a period of six months from the date those duties were entered in the accounts of the authority responsible for their collection.

However, the competent authorities may permit this time limit to be exceeded in exceptional cases where there is good reason for doing so.

Article 12

1. Repayment or remission of import duties on goods specified in Article 11 (1) shall, except where the goods in question are destroyed by order of a public authority or where they are delivered free of charge to charitable bodies carrying out their activities in the Community, be conditional under the control of the competent authorities upon their re-exportation/outside the customs territory of the Community.

However, the person concerned may, when circumstances permit, be authorised to destroy the goods at his own expense and under the control of the competent authorities instead of exporting them.

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Where such authorised destruction of the goods results in the production of waste or scrap products which are not themselves exported outside the customs territory of the Community, any import duties to which those waste or scrap products may be liable shall be charged in accordance with the rules of assessment applicable to them at the date of destruction.

2. The customs formalities relating to the re-exportation or destruction of the goods under the conditions laid down in paragraph 1 must be completed within a period of two months from the date of the competent authorities' decision to repay or remit.

Where the competent authorities consider it possible, they may at the request of the person concerned, authorise the customs formalities relating to the re-exportation or destruction of the goods to be completed before having ruled on the application for repayment or remission of import duties. Such an authorisation shall be entirely without prejudice to the decision of the competent authorities on that application.

3. In addition, the competent authorities must be satisfied that :
 - a) the goods have been neither sold by the importer nor used, except for such initial use as may have been necessary for the ascertainment of the factual evidence supporting the request for repayment;
 - b) the goods in respect of which repayment or remission of import duties is requested are the same goods as were imported free circulation.

Article 13

Where it is not a complete article that is re-exported or destroyed, but one or more parts of components or that article, the provisions of Article 8 shall apply.

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F. Other situations which may give rise to the repayment or remission of import duties

Article 14

Import duties may be repaid or remitted in situations resulting from special circumstances in which no negligence or deception may be attributed to the person concerned and which warrant equitable treatment.

The conditions under which the provisions of the previous paragraph are to apply shall be determined in accordance with the procedure laid down in Article 23 (2).

TITLE II

Repayment or remission of export duties

Article 15

The provisions of Articles 2, 3 and 14 of this Regulation shall apply, as appropriate, to repayment or remission of export duties.

TITLE III

Provisions concerning applications for repayment or remission of import or export duties

Article 16

Import or export duties shall be repaid to or remitted in favour of only the person who paid or is liable to pay those duties, or any person to whom his rights are assigned

Save where the competent authorities repay or remit at their own initiative in accordance with the provisions of Article 2 (2), second subparagraph, or Article 3 (2), second subparagraph, repayment or remission shall be made only on the submission of an application to those authorities in accordance with the conditions laid down in Articles 17 and 18 by the person specified in the previous paragraph or by his representative.

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Article 17

1. Applications for repayment or remission of import or export duties must be submitted to the customs office where the duties in question were entered in the accounts of the authority responsible for their collection, unless the competent authorities designate another office for this purpose.

Applications must be accompanied by all the evidence in the applicant's possession, so that the competent authorities may decide on this application taking due account of the reasons put forward for repayment or remission of import or export duties. Where they consider it necessary, the competent authorities may lay down a time limit for the production by the applicant of additional evidence.

2. For the purposes of the first subparagraph of paragraph 1, "customs office" shall mean any responsible office where amounts of import or export duties due are entered in the accounts, even if that office does not form part of the customs administration.

Article 18

1. In cases where repayment or remission of import duties is conditional upon the re-exportation of the goods, and the customs formalities relating to this re-exportation are carried out at a customs office other than that to which the application had to be submitted, the applicant must send a copy of his application to the customs office in question in sufficient time for this office to take all measures necessary for the identification of the goods. Nevertheless, where the two customs offices are situated in the same Member State, the competent authorities in that State may lay down different methods of administrative co-operation between the customs offices concerned.

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The evidence relating to the identification of the goods and to the proof that they have been re-exported outside the customs territory of the Community shall be passed as quickly as possible to the customs office where the application was submitted.

2. The provisions of paragraph 1 shall apply, as appropriate, when re-exportation of the goods is replaced by their destruction under the control of competent authorities other than those of the customs office where the application for repayment was submitted.
3. The methods of administrative co-operation between Member States for the application of this Article shall be determined in accordance with the procedure specified in Article 23 (2).

TITLE IV

Final provisions

Article 19

Save as provided in Article 6 (2), second subparagraph, and Article 11 (2), second subparagraph, the periods within which this Regulation provides that an application for repayment or remission shall be submitted may not be extended unless the person concerned can prove that he was prevented by unavoidable accident or force majeure from submitting his application within the prescribed periods.

Article 20

Except in the case specified in Articles 2, 3 and 11 (1)(a) and (b) import or export duties shall not be repaid or remitted under the conditions laid down in this Regulation unless the amount to be repaid or remitted exceeds 5 units of account.

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Article 21

The provisions of this Regulation shall be without prejudice to the application of provisions in force in Member States permitting the competent authorities to remit import or export duties in favour of debtors known to be insolvent.

Article 22

1. Goods which, in the framework of the common agricultural policy, are put into free circulation under an import licence or advance fixing certificate shall benefit from the provisions of Articles 4, 6 and 11 insofar as the authorities have taken the necessary steps to cancel the effects of putting those goods into free circulation as far as the certificate is concerned under which the importation took place.
2. The provisions of paragraph 1 shall apply also in the case of re-exportation or destruction of the goods in pursuance of the provisions of Article 14.

Article 23

1. The Committee on Duty-Free Admission set up under Article 7 of Council Regulation EEC/1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of articles of an educational, scientific or cultural nature may examine any question on the application of this Regulation which may be raised by its chairman, either on his own initiative or at the request of a representative of a Member State.

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2. The provisions necessary for the application of Articles 3, 4, 6, 7, 11, 12, 14, 15, 17 and 18 of this Regulation shall be adopted in accordance with the procedure described in Article 9 (2) and (3) of Council Regulation EE/1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of articles of an educational, scientific or cultural nature.

Article 24

This Regulation shall enter into force three months after the day of 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