CONTENTS—SUMMARY

Table of Cases	xvii
Table of European Legislation	li
1. Introduction	1
2. The Common Customs Tariff	31
3. Origin and Valuation of Goods	47
4. Provisions Applicable to Goods Brought into the Territory of the Community until they are Assigned a Customs-Approved Treatment or Use	91
5. Customs-Approved Treatment or Use	109
6. Goods Leaving the Customs Territory of the Community	301
7. Privileged Operations	313
8. Customs Debt	331
9. Appeals	379
10. Elimination of Customs Duties and Charges Having Equivalent Effect	381
11. Elimination of Quantitative Restrictions and Measures Having Equivalent Effect between Member States	395
12. State Monopolies of a Commercial Character	539
13. The Nuclear Common Market	547
14. Preventing the Emergence of New Barriers to Trade Between Member States	549
15. Customs Cooperation and Mutual Assistance	561
Annex—Table of Correspondence with the Modernization Customs Code	
Bibliography	611
Index	617

CONTENTS

	Table of Cases Table of European Legislation		
Ι.	INTRODUCTION		
Ä.	In general	1.01	
B.	The Customs Code Committee	1.02	
C.	The customs territory of the Community	1.05	
D.	Authorized economic operators	1.08	
E.	Economic operators registration and identification	1.29	
F.	Decisions on application of customs rules; information, and right of representation	1.33	
G.	Controls, risk management, and data-processing; strictness of periods, dates, and time limits	1.38	
2.	THE COMMON CUSTOMS TARIFF		
Α.	Scheme and background	2.01	
В.	Establishment of the Common Customs Tariff	2.03	
C.	Application of the Common Customs Tariff	2.06	
D.	Exclusions and derogations from the Common		
	Customs Tariff	2.09	
	Interpretation of the Common Customs Tariff	2.10	
ŀ.	Binding tariff information	2.12	
3.	ORIGIN AND VALUATION OF GOODS		
Α.	The origin of goods	3.01	
В.	Non-preferential origin	3.02	
C.	Preferential origin	3.04	
D.	Binding origin information	3.09	
E.	Proof of the origin of goods	3.14	
F.	Customs valuation generally	3.16	
G.	Application of the transaction value	3.21	

	. Application of the deductive and computed values Reasonable means: the residual or 'fall-back' method of valuation	3.25 n 3.30
4.	PROVISIONS APPLICABLE TO GOODS BROUGHT INTO THE TERRITORY OF THE COMMUNITY UNTIL THEY ARE ASSIGNED A CUSTOMS-APPROVED TREATMENT OR USE	
A.	. Entry of goods into the customs territory of the Community	4.01
B.	. Presentation of goods to customs	4.05
C.	. Cabin baggage and hold baggage of travellers	4.07
D.	O. Unloading of goods presented to customs	4.09
E.	. Obligation to assign goods presented to customs a customs-app	
	treatment or use	4.10
F.	Temporary storage of goods	4.11
5.	. CUSTOMS-APPROVED TREATMENT OR USE	
A.	. Assignment and declarations to customs	5.01
	1. Introduction	5.01
	2. Placing goods under a customs procedure and declarations	
	to customs	5.02
	2.1 Normal procedure2.2 Examination of goods, findings, and other measures to be tal	
	by the customs office 2.3 Simplified procedures	5.20 5.24
В	3. Release for free circulation	5.45
~.	Release for free circulation	5.45
	Provisions concerning bananas	5.48
	3. Management of tariff measures and surveillance of goods	5.51
C	C. Customs status of goods	5.54
	1. Introduction	5.54
	2. Proof of Community status of goods	5.57
D	D. Statistics	5.59
E	E. Transit	5.63
	1. Introduction	5.63
	1.1 Community transit generally	5.63
	1.2 Application of the procedure	5.66
	2. External transit	5.68
	2.1 Introduction2.2 Beginning the external Community transit procedure	5.68 5.72

			Contents
		2.3 The transit	5.74
		2.4 Ending and discharging the transit	5.76
		2.5 Guarantees	5.79
		2.6 Simplified procedures	5.81
	3.	Internal transit	5.97
		3.1 Introduction	5.97
		3.2 Procedure for internal Community transit	5.99
	4.	Transport under the TIR or ATA procedures	5.100
		4.1 Transport under the TIR procedure	5.100
		4.2 Transport under the ATA procedure	5.110
		4.3 Transport under the form 302 procedure	5.113
		4.4 Procedure for postal consignments	5.114
F.	Cı	istoms procedures with economic impact	5.115
	1.	Introduction	5.115
	2.	Customs warehousing procedure	5.122
	3.	Inward processing	5.130
	4.	Processing under customs control	5.140
		Temporary importation	5.143
	6.	Outward processing and the standard exchange system	5.149
G.		port	5.154
		The export procedure	5.154
		1.1 Permanent exportation–normal procedure	5.155
		1.2 Permanent exportation—simplified procedures	5.161
		1.3 Temporary exportation using an ATA carnet	5.168
Н.	Ot	her types of customs-approved treatment or use	5.170
	1.	Free zones and free warehouses	5.170
	2.	Re-exportation, destruction, and abandonment	5.176
6.		OODS LEAVING THE CUSTOMS TERRITORY OF THE	
	C	DMMUNITY	
A.	Cu	stoms declarations and exit summary declarations	6.01
B.	Su	pervision by customs and temporary export	6.04
7.	PR	IVILEGED OPERATIONS	
A.	Th	e Community system of relief from import or export duties	7.01
B.	Fav	vourable tariff treatment by reason of the nature or end-use	
		goods	7.04
C.		turned goods	7.10
		oducts of sea-fishing and other products taken from the sea	7.16
٠.	1	and of the morning and other promote amount on the sea	,

Contents

8. CUSTOMS DEBT	
A. Security to cover customs debt	8.01
B. Incurrence of a customs debt	8.03
C. Recovery of the amount of the customs debt	8.08
D. Extinction of customs debt	8.23
E. Repayment and remission of duty	8.25
9. APPEALS	
A. Appeals	9.01
10. ELIMINATION OF CUSTOMS DUTIES AND CHARGES HAVING EQUIVALENT EFFECT	
A. Introduction	10.01
B. Customs duties	10.02
C. Charges having equivalent effect	10.03
D. Examples of charges having equivalent effect	
E. Internal taxation distinguished	10.08
F. Repayment of charges paid but not due	10.11
11. ELIMINATION OF QUANTITATIVE RESTRICTIONS AND MEASURES HAVING EQUIVALENT EFFECT BETWEEN MEMBER STATES	
A. Introduction	11.01
1. General	11.01
2. Addressees of Articles 28 to 30 EC	11.02
3. The concept of 'goods'	11.03
B. Imports	11.05
1. The basic principle	11.05
1.1 Introduction	11.05
1.2 Scant, incidental or no effect on trade between Member States1.3 Selling arrangements and the local regulation of	11.07
socio-economic life	11.09
1.4 The mutual acceptance of goods	11.13
2. Examples of measures which are caught by Article 28 EC	11.14
2.1 Import bans 2.2 Quotas	11.16 11.17
2.3 Import licences and prior authorization	11.17
2.4 Certificates required on importation	11.19

		2.5	Customs formalities and delays	11.20
		2.6	•	11.22
		2.7	Imposition of penalties or fines	11.23
		2.8	Time limits relating to importation	11.24
		2.9	, 1 0	11.25
		2.10	Requirements that national products be used or preferential	
			treatment for national products: 'local grab' measures	11.27
		2.11	Requirement to have a representative established in the	11.00
			Member State	11.29
		2.12	Requirement of deposits, cautions or payments in cash	11.30
		2.13	Linked or tied operations	11.31
		2.14	Stock restrictions	11.32
		2.15	Restrictions on the sale and advertising of goods	11.33
		2.16		11.35
		2.17 2.18	Requirement of conformity to rules of home Member State	11.36 11.37
		2.19	Origin marking Origin and quality indications: confining names to domestic	11.9/
		2.19	products only	11.39
		2.20	Restricting the use of generic product descriptions	11.41
		2.21	Type approval and conformity requirements	11.42
		2.22		11.43
		2.23		11.44
			Administrative practices	11.45
			Restrictions on transit	11.46
			Discriminatory evidence or procedure	11.47
			Measures to ensure the stability of the healthcare system	11.48
			Import monopolies	11.49
	3.	Artic	le 28 EC and the common organizations of the market	11.50
		3.1	Introduction	11.50
			Price regulatory measures	11.53
			Derogations due to lacunae in particular circumstances	11.54
C.	Ex	ports		11.56
			duction	11.56
			sures applicable irrespective of the product's destination	11.57
_			mon organizations of the market	11.58
D.	-		tions for restrictions on trade between Member States	11.60
	1.	Princ	ripal Treaty-based justifications	11.60
		1.1	Introduction	11.60
		1.2	Public morality	11.64
		1.3	Public policy	11.65
			Public security	11.68
			The protection of health and life of humans, animals and plants	11.69
			The effect of Community legislation and international	
			conventions	11.72
			The protection of national treasures possessing artistic,	11
			historic or archaeological value	11.73
			The protection of industrial and commercial property	1177
			generally	11.75

	1.9	Patents	11.76
	1.10	Trade marks	11.77
		Copyright	11.82
		Ancillary rights	11.86
		Qualification to justifications for restrictions: the second	
		sentence of Article 30	11.90
2.	Case	-law-based justifications	11.93
	2.1	Basis, definition and functions of these justifications	11.93
	2.2	Interests or values covered—introduction	11.96
	2.3	Consumer protection	11.97
	2.4	Prevention of unfair commercial practices	11.100
	2.5	Environmental protection	11.101
	2.6	Improvement of working conditions	11.102
	2.7		11.103
	2.8	Fundamental rights: freedom of expression; media diversity,	
		and the rights of the child	11.104
	2.9	Safety, protection of culture and miscellaneous grounds	11.105
3.	Oth	er derogations from the principle of the free movement	
	of g	oods	11.106
	3.1	Introduction	11.106
	3.2	Economic policy measures and exceptional occurrences	
		beyond a Member State's control	11.107
	3.3	Balance of payments difficulties	11.111
	3.4	Safeguard measures under Article 134 EC	11.113
	3.5	Special security safeguard clauses	11.117
	3.6	Prior international agreements	11.120
	3.7	Benelux	11.121
	3.8	Undertakings operating services of general economic interest or	
		having the character of a revenue-raising monopoly	11.122
12. 9	STAT	E MONOPOLIES OF A COMMERCIAL CHARACTER	
A. I	ntrod	uction	12.01
В. Т	B. The concept of a monopoly C. Transformation of monopolies		
	D. Special provisions relating to agricultural products		
	-	- 0 0 1	12.06

13. THE NUCLEAR COMMON MARKET

14. PREVENTING THE EMERGENCE OF NEW BARRIERS TO TRADE BETWEEN MEMBER STATES

A.	Introduction	15.01	
B.	Cooperation under Council Regulation 515/97	15.02	
	1. Mutual assistance	15.02	
	2. Relations with the Commission	15.08	
	3. Relations with third countries	15.11	
	4. Customs Information System	15.13	
	5. Customs Files Identification Base (FIDE)	15.20	
	6. The Committee	15.28	
C.	Mutual assistance on the recovery of claims under		
	Directive 2008/55	15.30	
	1. Mutual assistance	15.30	
	2. The Recovery Committee	15.43	
ΑN	NNEX—TABLE OF CORRESPONDENCE WITH THE		
M	ODERNIZATION CUSTOMS CODE	601	
Ri	bliography	611	
	Bibliography Index		