

**ECONOMIC COMMUNITY OF WEST AFRICAN
STATES**

(ECOWAS)



ECOWAS CUSTOMS CODE

AUGUST 2017

Table of Contents

TITLE I: GENERAL PROVISIONS	8
CHAPTER 1: OBJECT AND SCOPE OF APPLICATION, MISSION OF CUSTOMS AUTHORITIES, DEFINITIONS AND GENERAL INFORMATION	8
CHAPTER 2: CUSTOMS TARIFF	17
CHAPTER 3: CONDITIONS FOR THE APPLICATION OF THE COMMON EXTERNAL TARIFF.....	18
SECTION 1: General Provisions	18
SECTION 2: Tariff Description of Goods	19
SECTION 3: Origin of Goods	19
SECTION 4: Country of Consignment	20
SECTION 5: Value of Goods for Customs Purposes.....	20
SECTION 6: Weight of Goods	21
CHAPTER 4: PROHIBITIONS	21
SECTION 1: General Provisions	21
SECTION 2: Prohibitions In Respect Of the Protection of Marks and Indications of Origin	22
SECTION 4: OTHER PROHIBITIONS.....	22
CHAPTER 5: EXTERNAL TRADE AND FOREIGN EXCHANGE CONTROL.....	23
CHAPTER 6: TRANSITIONAL CLAUSE	23
CHAPTER 7: MISCELLANEOUS PROVISIONS ON THE RIGHTS AND OBLIGATIONS OF PERSONS UNDER CUSTOMS REGULATION.....	24
SECTION 1: Information Communication	24
SECTION 2: Exchange and Storage of Data	25
SECTION 3: Data Protection	25
SECTION 4: Cooperation with the Commission	26
SECTION 5: Keeping of documents and other information	26
SECTION 6: Customs Representation.....	27
SECTION 7: Status of Economic Operator	27
CHAPTER 8: PROVISIONS ON THE APPLICATION OF CUSTOMS LAW.	29
SECTION 1: General provisions	29
SECTION 2: Annulment, Revocation and Modification of Favourable Decisions.....	30
SECTION 3: Request for advance rulings.....	31
CHAPTER 9: PENALTIES	33
CHAPTER 10: APPEALS	34

CHAPTER 11: CONTROL OF GOODS	35
SECTION 1: Form and Nature.....	35
SECTION 2: Coordination of Controls.....	35
SECTION 3: Risk Management	36
SECTION 4: Fees and Costs.....	37
CHAPTER 12: TRAVELLERS	35
SECTION 1: Control of travellers.....	35
SECTION 2: Procedures applicable to goods for the personal use of travellers.....	36
SECTION 3: Miscellaneous provisions.....	38
TITLE II: ORGANISATION AND FUNCTIONS OF CUSTOMS SERVICES.....	418
CHAPTER 2: ORGANIZATION OF CUSTOMS OFFICES, FRONTIER STATIONS AND POSTS.....	42
CHAPTER 3: IMMUNITIES, PROTECTION AND OBLIGATIONS OF CUSTOMS OFFICERS.....	43
CHAPTER 4: POWERS OF CUSTOMS OFFICERS	43
TITLE III: CONVEYANCE AND CUSTOMS CONTROL OF GOODS.	47
CHAPTER 1: IMPORTS	47
SECTION 1: Conveyance by Sea	47
SECTION 2: Conveyance by River	50
SECTION 3: Conveyance by Land	50
SECTION 4: Conveyance by Air.....	51
SECTION 5: Provisions Applicable To Maritime, River, Land and Air Transport	53
CHAPTER 2: EXPORT.....	53
TITLE IV: CUSTOMS REGULATIONS APPLICABLE TO GOODS BROUGHT INTO THE COMMUNITY CUSTOMS TERRITORY WHILE WAITING FOR A CUSTOMS DESTINATION	54
CHAPTER 1: INTRODUCTION OF GOODS INTO THE COMMUNITY CUSTOMS TERRITORY.....	54
CHAPTER 2: SUBMISSION OF GOODS TO CUSTOMS.....	55
CHAPTER 3: SUMMARY DECLARATION AND UNLOADING OF GOODS PRESENTED TO CUSTOMS.....	55
CHAPTER 4: TRANSIT SHEDS AND CONTAINER TERMINALS AND DRY PORTS.....	57
CHAPTER 5: REQUIREMENT TO ASSIGN A CUSTOMS DESTINATION FOR GOODS PRESENTED TO CUSTOMS	58
TITLE V: TAKING GOODS OUT OF THE COMMUNITY CUSTOMS TERRITORY	58
TITLE VI: THE CUSTOMS CLEARANCE PROCESS.....	60
CHAPTER 1: CUSTOMS DECLARATION	60
SECTION 1: Mandatory Nature of the Customs Declaration	60

SECTION 2: Persons Authorized To Make Detailed Goods Declaration.....	61
SECTION 3: Form, Contents and Registration Of The Customs Declaration.....	62
SECTION 4: Verification of The Customs Goods Declaration And Examination Of Goods	65
SECTION 6: Resolution of Disputes over the Nature, Origin or Value of Goods.....	67
SECTION 7: Application of The Examination Results	68
SECTION 8: Recovery, Payment and Repayment of Duties and Taxes	68
SECTION 10: Removal of Goods.....	71
SECTION 11: DISPOSAL OF GOODS	71
SECTION 12: Verification of Declarations after Customs Clearance.....	72
CHAPTER 2. CUSTOMS DEBT AND GUARANTEE.....	72
SECTION 1: INCURRENCE OF CUSTOMS DEBT	72
SECTION 2: Extinguishment of Customs Debt.....	75
SECTION 3: Guarantee for a potential or existing customs debt.....	76
TITLE VII: RELEASE FOR FREE CIRCULATION AND REIMPORTATION IN THE SAME STATE.....	78
CHAPTER 1: FREE CIRCULATION.....	78
CHAPTER 2: REIMPORTATION IN THE SAME STATE.....	78
TITLE VIII: CUSTOMS SUSPENSE PROCEDURES	80
CHAPTER 1	80
CHAPTER 2: GENERAL PROCEDURES FOR BONDS	82
SECTION 1: Principle	82
SECTION 2: Discharge of Bond	83
CHAPTER 3: COMMUNITY TRANSIT	84
SECTION 1: General Provisions	84
SECTION 2: OTHER PROVISIONS.....	86
SECTION 2: Removal from One Customs Office to another Office following a Summary Declaration ..	87
CHAPTER 4: OTHER CUSTOMS TRANSPORTATION PROCEDURES	88
SECTION 1: Transshipment	88
SECTION 2: Coastwise Trading	88
CHAPTER 5: CUSTOMS WAREHOUSE.....	89
SECTION 1: Definition and Effects.....	89
SECTION 2: Goods Admissible To Warehouses, Goods Excluded From Warehouses	89
SECTION 3: Public Warehouses.....	90
SECTION 4: Private Bonded Warehouse	91

SECTION 5: Special Warehouses	91
SECTION 6: General Provisions Applicable To All Storage Warehouses	92
CHAPTER 6: PROCESSING PROCEDURES	93
SECTION 1: Inward Processing	93
SECTION 2: Outward Processing	96
SECTION 4: Drawback	100
SECTION 5: Duty-free replacement of Goods	100
SECTION 6: Production Plants	101
CHAPTER 7: TEMPORARY ADMISSION	101
TITLE IX: STATE WAREHOUSE	103
CHAPTER 1: Deposit of Goods in the State Warehouse	103
CHAPTER 2: SALE OF GOODS IN A STATE WAREHOUSE	104
TITLE X: SPECIAL PROCEDURES	105
CHAPTER 1: GENERAL PROVISIONS	101
Chapter 2: RELIEF FROM DUTIES AND TAXES	106
CHAPTER 3: Relief consignments	107
CHAPTER 4: STORES	108
SECTION 1: Stores on board arriving vessels, aircrafts or trains	106
SECTION 2: Supply of stores exempted from duties and taxes	106
SECTION 3: Modalities for application	107
CHAPTER 5: POSTAL TRAFFIC	108
TITLE XI: MOVEMENT AND POSSESSION OF GOODS IN THE LAND ZONE OF THE JURISDICTIONAL AREA OF A CUSTOMS ADMINISTRATION	1108
CHAPTER 1: MOVEMENT AND POSSESSION	1128
SECTION 1: Movement of Goods	1128
SECTION 2: Possession of Goods	1148
CHAPTER 2: SPECIAL RULES APPLICABLE ACROSS THE COMMUNITY CUSTOMS TERRITORY FOR CERTAIN CATEGORIES OF GOODS	115
TITLE XII: NAVIGATION	116
CHAPTER 1: FORCED LANDING	116
CHAPTER 2: GOODS SALVAGED FROM SHIPWRECKS	116
TITLE XIII: FREE ZONES	117
TITLE XIV: CLOSING PROVISIONS	119

TITLE I: GENERAL PROVISIONS

CHAPTER 1: OBJECT AND SCOPE OF APPLICATION, MISSION OF CUSTOMS AUTHORITIES, DEFINITIONS AND GENERAL INFORMATION

ARTICLE I: *Object and Scope of application*

1. This code and the legal provisions enacted by community or national authorities for its application shall constitute the community customs regulation in force within ECOWAS.
2. This Community customs code (The Code) lays down the general rules and procedures applicable to goods brought into or taken out of the community territory.
3. Without prejudice to international conventions, national legislation, as well as specific community regulations governing other matters, The Code shall apply to trade in goods among member states and to trade with third countries.
4. Unless otherwise provided for under an international convention, the community customs Code shall apply uniformly throughout the ECOWAS Customs territory. Certain provisions in the community Customs Regulations may apply outside the Community customs territory under specific legislation or international conventions.

ARTICLE 2: *Mission of Community Customs Authorities*

1. Customs authorities shall be primarily responsible for the supervision of the Community's international trade, thereby contributing to fair and open trade, to the implementation of the external aspects of the internal markets, of the common trade policy and of the other common community policies having a bearing on trade, and to overall supply chain security.
2. Customs authorities shall put in place measures aimed, in particular, at the following:
 - a) Protecting the financial interests of the Community and its Member States;
 - b) Protecting the Community from unfair and illegal trade while supporting legitimate trade;
 - c) Ensuring the security and safety of the Community and its residents, and the protection of the environment, where appropriate, in close cooperation with other authorities; and
 - d) Maintaining a proper balance between customs controls and facilitation of legitimate trade.

ARTICLE 3

Community Customs territory

The Customs territory of the Community shall comprise the following territories, their territorial waters, inland waters and airspace:

- The territory of the Republic of Benin
- The territory of Burkina Faso
- The territory of the Republic of Cabo Verde

- The territory of the Republic of Cote d'Ivoire
- The territory of the Republic of The Gambia
- The territory of the Republic of Ghana
- The territory of the Republic of Guinea
- The territory of the Republic of Guinea Bissau
- The territory of the Republic of Liberia
- The territory of the Republic of Mali
- The territory of the Republic of Niger
- The territory of the Federal Republic of Nigeria
- The territory of the Republic of Sierra Leone
- The territory of the Togolese Republic

ARTICLE 4: *Definitions*

For the purposes of the Code the following definitions shall apply:

- E1/F63/P63** “**Appeal**” means the act by which a person directly affected by a decision or omission of the Customs and who considers himself to be aggrieved, seeks redress before a competent authority.
- E2/F17/P15** “**Audit-based control**” means measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of relevant books, records, accounting systems and trade data kept by the persons concerned.
- E3/F21/P19** “**Cargo declaration**” means information submitted prior to or on arrival or departure of a means of commercial transport providing the particulars required by customs and relating to cargo brought to or removed from the customs territory. For ships and aircraft this may be the manifest, waybill for trains or an equivalent document for road vehicles.
- E4/F24/P22** “**Clearance**” means the completion of Customs formalities required to allow goods to enter home use, to be exported or to be placed under another Customs procedure.
- E5/F50/P30** “**Clearance for home use**” means the customs procedure under which goods are permitted to enter free circulation in the customs territory upon payment of any import duties and taxes due and the completion of all necessary customs formalities.
- E6/F13/P13** “**Commission**” means the Commission of the Economic Community of West African States whose creation is reaffirmed by Article 2 of the Revised Treaty signed at Cotonou on July 23, 1993.
- E7/F15/P12** “**Community**” means the Economic Community of West African States whose creation is reaffirmed by Article 2 of the revised treaty signed at Cotonou on July 23, 1993.

- E8/F61/P61** “**Compensating Products**” means products:
- a. Obtained within a country resulting from the manufacturing, processing or repair of the goods for which the use of the inward processing procedure is approved; or
 - b. Obtained abroad and resulting from the manufacturing, processing or repair of goods for which the use of the outward processing procedure is approved.
- E9/F45/P47** “**Community goods**” means goods which conform to the Community rules of origin.
- E10/F59/P60** “**Continental shelf**” The continental shelf of a coastal State comprises the seabed and subsoil of the submarine areas that extend beyond its territorial sea throughout the natural prolongation of its land territory to the outer edge of the continental margin, or to a distance of 200 nautical miles from the baselines from which the breadth of the territorial sea is measured where the outer edge of the continental margin does not extend up to that distance
- E11/F1/P1** “**Customs Administrations**” means the government Services responsible for applying customs legislation and other laws and regulations on import, export, movement or storage of goods;
- E12/F2/P2** **Customs airport and ports**
- 12.1. **Customs airport** means an airport established by the proper Authority, open to international air traffic and where a customs unit is permanently or temporarily established.
 - 12.2. **Customs port** means a port, open by the competent authority, to river or lake traffic and to international traffic where a customs office operates on a permanent or intermittent basis.
 - 12.3. **Dry port** means a land terminal with a direct commercial and logistic link with a sea port
- E13/F3/P5** “**Customs Authorities**” means the Customs Administrations of Member States or of the Community, responsible for applying customs legislation or any other administration empowered under national law to apply certain provisions of customs law;
- E14/F14/P23** “**Customs Broker**” means a legal person whose profession is to carry out on its own behalf or on behalf of others, customs formalities in respect of goods declaration.
- E15/F16/P14** “**Customs controls**” means specific acts performed by customs authorities in order to ensure compliance with customs and other legislation governing goods and goods placed under customs supervision. Such acts may include:
- goods verification,

- verification of the existence and authenticity of documents,
- scrutiny of business accounts and other business documentation,
- Examination of conveyances
- Personal Baggage examination
- Conduct of administrative and other enquiries.

E16/F27/P26 “**Customs debt**” means the obligation on a person to pay the amount of import and export duties and other imposts applicable to goods under existing legislation.

E17/F22/P20 “**Customs declaration**” means a statement or action, in any customs-prescribed or accepted form, by which a person indicates an intention to place goods under a specified customs procedure and indicating where necessary the specific applicable procedure.

E18/F25/P24 “**Customs Destination of goods**” means:

- a. Placement of goods under a customs regime
- b. Destruction of the goods
- c. Abandonment of goods to the relevant state authority.

E19/F39/P42 “**Customs formalities**” means all the operations which must be carried out by the persons concerned and by the Customs in order to comply with customs law.

E20/F43/P46 “**Customs law**” means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs, and any regulations made by the Customs under their statutory powers

E21/F4/P33 “**Customs office**” means an administrative unit responsible for carrying out customs formalities. It also refers to premises and areas approved by the proper authority for carrying out customs formalities.

E22/F5/P34 “**Customs office of departure**” means an office where a customs transit operation begins.

E23/F6/P35 “**Customs office of destination**” means an office where a customs transit operation ends.

E24/F64/P64 “**Customs Procedure**” means one of the following procedures under which goods may be placed in accordance with the Code:

- a. Release for Home use,
- b. Suspense and special procedures
- c. Export.

- E25/F66/P66** “**Customs representative**” means any person appointed by another person to carry out the acts and formalities required under the customs legislation in his or her dealings with Customs authorities.
- E26/F70/P72** “**Customs seal**” means an assembly consisting of a seal and a fastening which are joined together in a secure manner. Customs seals are affixed in connection with certain Customs procedures (Customs transit in particular) generally to prevent or draw attention to any unauthorized interference with the sealed items.
- E27/F71/P38** “**Customs status**” means the community or non-community status of goods.
- E28/F72/P41** “**Customs supervision**” means action taken in general by Customs Authorities with a view to ensuring that customs legislation and, where appropriate, other provisions applicable to goods subject to such action are observed.
- E29/F19/P17** “**Decision**” means an act by a customs authority, pertaining to customs legislation, giving a ruling on a particular case, and having legal effects on the person or persons concerned.
- E30/F20/P18** “**Declarant**” means a person lodging a summary customs declaration or making a customs declaration in his own name, or the person in whose name such a declaration is made.
- E31/F10/P8** “**Deposit**” means a sum of money provisionally paid, or title deeds, bearer bonds etc lodged as security for the payment of such duties, taxes or other sums as may become chargeable.
- E32/F28/P27** “**Document**” means a medium carrying data and which can be read or understood by a person or by a computer system or by any method.
- E33/F29/P11** “**Dual channel system**” means a simplified customs control system allowing travellers on arrival to make a customs declaration by choosing between two types of channel. One, identified by green symbols, is for the use of travellers carrying goods in quantities or values not exceeding those admissible duty-free and which are not subject to import prohibition or restriction. The other, identified by red symbols, is for other travellers.
- E34/F18/P16** “**Due date**” (deadline) means the date on which the payment of duties and taxes becomes due.
- E35/F54/P55** “**Economic Operator**” means a person who in the normal course of his business, carries out activities which fall within the scope of Customs legislation.
- E36/F12/P10** “**ECOWAS**” means Economic Community of West African States, whose creation is reaffirmed in Article 2 of the Revised Treaty signed in Cotonou on July 24th 1993.
- E37/F79/P79** “**Examination of goods**” means the physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods conform to the particulars provided in the goods declaration.

- E38/F38/P40** “**Exportation**” means the act of taking out or causing to be taken out any goods from the Customs territory.
- E39/F30/P28** “**Export duties and Taxes**” means Customs duties and all other duties taxes or charges which are collected on or in connection with the exportation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority.
- E40/F37/P39** “**Goods declaration verification**” means the activities undertaken by a Customs Administration in order to satisfy itself that the goods declaration is correctly filled out and that the required supporting documents comply with prescribed conditions.
- E41/F47/P49** “**Goods exported with notification of intended return**” means goods specified by the declarant as intended for re-importation, and in respect of which identification measures may be taken by the Customs to facilitate re-importation in the same state.
- E42/F11/P9** “**Guarantee**” means an undertaking by which the surety assumes obligations towards the Customs.
- E43/F26/P25** “**Holder of the goods**” means the person who is the owner of the goods or who has a similar right of disposal over them or who has physical control of them.
- E44/F75/P75** “**Holder of the procedure**” means:
- a. the person who lodges the customs declaration, or on whose behalf that declaration is lodged; or
 - b. the person to whom the rights and obligations in respect of a customs procedure have been transferred.
- E45/F31/P29** “**Import duties and taxes**” means Customs duties and all other duties, taxes or charges which are collected on or in connection with the importation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority.
- E46/F40/P45** “**Importation**” means the act of bringing or causing any goods to be brought into Customs territory.
- E47/F51/P52** “**Means of transport for commercial use**” means a vessel (including lighters and barges, whether or not shipborne, and hydrofoils), hovercraft, aircraft, road vehicle (including trailers, semi-trailers and combinations of vehicles) or railway rolling stock, which is used for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration.
- E48/F52/P53** “**Means of transportation for private use**” means road vehicles and trailers, boats and aircraft, together with their spare parts and usual accessories and

equipment imported or exported exclusively for personal use by the person concerned and not meant for the transport of persons for remuneration or for the industrial or commercial carriage of goods, whether or not for remuneration.

E49/F36/P32 “**Member State**” means a signatory State to the ECOWAS Treaty.

E50/F48/P51 “**Message**” means a communication in a prescribed format containing data transmitted from one person, office or authority to another using information technology and computer networks.

E51/F46/P48 “**Non-community goods**” means goods other than those referred to in paragraph 42.

E52/F7/P36 “**Office en route**” (intermediate office) means a customs office, situated between the office of departure and the office of exit, at which goods are presented in the course of a customs transit operation.

E53/F8/P37 “**Office of exit**” means a customs office at or near the frontier where goods placed under the transit procedure are presented before exiting the community customs territory.

E54/F53/P54 “**Omission**” means the failure of a Customs Administration to act or make a timeous determination required to be made before a deadline imposed by customs law regarding a matter duly brought before the Customs Administration.

E55/F35/P31 “**Permanent establishment**” means a fixed place of business which permanently has the necessary human and technical resources and through which the customs operations of a person are carried out in whole or in part

E56/F57/P58 “**Person**” means a natural person, a legal person, and any association of persons which is not a legal person but which is recognized under applicable law as having capacity to perform legal acts.

E57/F58/P59 “**Person established in the customs territory of the Community**” means:

- a. in the case of a natural person, any person who is ordinarily resident there;
- b. in the case of a legal person or association, any person who has its registered office, central administration or a permanent establishment therein;

E58/F32/P4 “**Personal effects**” means all articles, new or used, which a traveller may reasonably require for his or her personal use during a journey, taking into account all the circumstances of the journey, but excluding goods imported or exported for commercial purposes.

E59/F33/P68 “**Postal items**” means Letter-post and parcels, as described in the Acts of the Universal Postal Union currently in force, when carried by or for postal services

E60/F60/P3 “**Presentation of goods to customs**” means the notification to a customs Authority of the arrival of goods at the Customs office or at any other place

designated or approved by the Customs Authority and the availability of those goods for customs control.

E61/F62/P62 “**Processed products**” means goods placed under a processing procedure which have undergone processing operations.

E62/F55/P56 “**Processing operations**” means any of the following:

- a. the working of goods, including erecting or assembling them or fitting them to other goods;
- b. the processing of goods;
- c. the destruction of goods;
- d. the repair of goods, including restoring them and putting them in order;
- e. the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories).

E63/F73/P73 “**Rate of yield**” means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing procedure.

E64/F44/P6 “**Release**” means the act by the Customs to permit to be made available to the persons concerned goods that have been the object of Customs clearance or goods the subject matter of a customs dispute settlement process.

E65/F68/P70 “**Remission**” means the waiver of the obligation to pay import or export duties which have not been paid.

E66/F67/P67 “**Repayment**” means the refund of import or export duties and taxes that have been paid

E67/F69/P71 “**Risk**” means the likelihood of an event that may occur, with regard to the entry, exit, transit, transfer or end use of goods moved between the customs territory of the Community and countries or territories outside the Community and to the presence of goods which do not have Community status, which would result in any of the following:

- a. It would prevent the correct application of Community or national measures;
- b. It would compromise the financial interests of the Community and of its Member States.
- c. It would pose a threat to the security and safety of the Community and its residents, to human, animal or plant health, to the environment or to consumers.

E68/F42/P44 “**Risk management**” means the systematic identification of risk and the implementation of all measures necessary for limiting exposure to risk. This includes activities such as collecting data and information, analysing and

assessing risk, prescribing and taking action and regularly monitoring and reviewing that process and its outcomes, based on international, Community and national sources and strategies.

E69/F65/P65 “**Rules of origin**” means the specific provisions, developed from principles established by national or Community legislation or international agreements (“origin criteria”) applied by a country to determine the origin of goods.

E70/F41/P43 “**Security**” That which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled

E71/F23/P21 “**Summary Declaration**” (entry summary declaration and exit summary declaration) means the act whereby a person informs a customs Authority, either in advance or at the time of the act, in the prescribed form and manner and within a specified time-limit, that goods are to be introduced into or are to exit the Customs territory.

E72/F9/P7 “**Surety**” means a natural or legal person (generally a bank or insurance company) who accepts responsibility in due legal form for the financial consequences of non-fulfilment of another’s obligations to the Customs.

E73/F49/P50 “**Trade policy measures**” means non-tariff measures decided within the framework of the common trade policy in the form of community provisions applicable to the international trade in goods.

E74/F78/P78 “**Transport-unit**” means:

- a. Containers having an internal volume of one-cubic metre or more, including demountable bodies;
- b. Road vehicles, including trailers and semi-trailers;
- c. Railway coaches or wagons;
- d. Lighters, barges and other vessels; and
- e. Aircraft.

E75/F77/P77 “**Transporter**” means

- a. regarding the entry of the goods, the person who brought the goods into the customs territory or ensured its transportation into the territory.
- b. regarding the exit of the goods, the person who conveys the goods, or takes responsibility for their transport outside the customs territory.

E76/F80/P80 “**Traveller**” means:

- a. A person who temporarily enters the Community Customs territory in which he or she does not normally reside (“non-resident”) or who leaves that territory; and

- b. A person who leaves the Community Customs territory where he or she normally resides (“departing resident”) or who returns to the Community Customs territory (“returning resident”).

E77/F56/P57 “**Third country**” means countries other than member States of the Community.

E78/F74/P74 “**Third party**” means a person who, acting on behalf of another, deals directly with a Customs Administration in respect of the importation, exportation, movement and storage of goods.

E79/F76/P76 “**Treaty**” means the revised ECOWAS Treaty signed at Cotonou on July 24 1993 as subsequently amended.

E80/F34/P69 “**Urgent consignment**” means Goods which require rapid clearance as a matter of priority due to:

- their nature;
- their meeting a fully justified urgent need.

ARTICLE 5

Application of customs regulations in the community

Subject to the provisions of Articles 1 and 6, the customs regulations in force within the Community shall be applied throughout the Community territory, without regard to the status of persons.

ARTICLE 6

Waivers and exemption

The immunities, waivers or exemptions shall be those established by international conventions, community laws and national customs regulations.

CHAPTER 2: CUSTOMS TARIFF

ARTICLE 7

Application of the Common External Tariff

1. Goods entering the Community customs territory shall be subject to the duties and taxes provided for in the Common External Tariff and its accompanying measures.

Other measures provided for by specific Community provisions in the context of trade in goods shall, where appropriate, be applied in accordance with the tariff classification of those goods.

2. On exportation, the goods shall be liable to the duties and taxes prescribed by national law.

ARTICLE 8

The composition of the Common External Tariff

The Common External Tariff comprises:

- a Tariff and Statistical Nomenclature (TSN),
- a table of duties and taxes.

ARTICLE 9

Tariff and Statistical Nomenclature

1. The Tariff and Statistical Nomenclature of ECOWAS is based on the Harmonized Commodity Description and the Coding System of goods.
2. Goods listed in the Tariff and Statistical Nomenclature are divided into categories of products by regulation of the Council of Ministers.

ARTICLE 10

Applicable rates of duties and taxes

The Community Authorities shall prescribe:

- the table of duties and taxes in the Common External Tariff,
- the rates and bases of the duties and taxes.

CHAPTER 3: CONDITIONS FOR THE APPLICATION OF THE COMMON EXTERNAL TARIFF

SECTION 1: General Provisions

ARTICLE 11

Treatment of Imports from third countries

1. Goods imported from third countries shall be subject to the Common External Tariff in the physical state in which they are when the Common External Tariff becomes applicable to them.
2. However, customs administrations may authorize the separation of goods that, in the same shipment, may have been damaged prior to the lodgment of the customs declaration. The damaged goods shall either be:
 - destroyed forthwith,
 - re-exported,
 - abandoned to the State Treasury, or
 - taxed according to their new state.

SECTION 2: Tariff Description of Goods

ARTICLE 12

Definition

The tariff description of an article shall be the description assigned to it in the Common External Tariff.

ARTICLE 13

Tariff Classification of goods

1. For the purposes of applying the Common External tariff and non-tariff measures, the tariff classification of goods shall be by the determination of the subheadings of ECOWAS Tariff and Statistical Nomenclature under which the goods are to be classified in accordance with the general rules of interpretation of the harmonized commodity description and coding system.

SECTION 3: Origin of Goods

ARTICLE 14

Country of origin of goods and Scope of application

1. The “country of origin of goods” is the country in which the goods were produced or manufactured, according to the criteria defined for the purpose of applying the customs tariff, quantitative restrictions, as well as other trade-related measures.
2. The country of origin of goods shall be determined for the purpose of applying:
 - a) The respective customs tariff rates under applicable regulation;
 - b) Other non-tariff measures established under specific community provisions on trade in goods.
 - c) Other community measures in respect of the origin of goods.

ARTICLE 15

Rules of Origin

Rules of origin shall establish the conditions for the acquisition of origin. The rules of origin shall comprise non preferential and preferential rules.

- Non-preferential rules of origin are established by community regulation, national legislation or international conventions for general application with objective of attaining certain trade policy objectives;
- Preferential rules of origin are established by community regulation or in accordance with trade agreements to facilitate community trade with certain countries or member states in the same community space

ARTICLE 16

Proof of goods origin

1. Where an origin has been declared in the customs declaration pursuant to customs legislation, the customs authorities may require the declarant to prove the origin of the goods.
2. Documentary proof of origin shall be required only where it is necessary for the application of preferential customs duties, economic or commercial measures adopted unilaterally or in the framework of bilateral or multilateral agreements, public order or health.
3. Where proof of origin of goods is provided pursuant to customs legislation or to other specific Community legislation, the customs authorities may, in the event of reasonable doubt, require the submission of additional evidence necessary to ensure that the statement of origin complies with the rules laid down under the relevant Community legislation.
4. A document proving origin may be issued in the Community where the exigencies of trade so require in accordance with the rules of origin in force in the country or territory of destination or according to any other method which allows the country in which the goods were wholly obtained or underwent the last substantial transformation to be identified..

SECTION 4: Country of Consignment

ARTICLE 17

Country of consignment of an article

The country of consignment is the country from where the goods are dispatched directly to destination in the customs territory of the community.

SECTION 5: Value of Goods for Customs Purposes

ARTICLE 18

Valuation of imported goods

1. At import the valuation of a product shall be based on the relevant rules of the Agreement on the implementation of article VII of GATT.
2. The modalities for application shall be as prescribed by regulation by the Council of Ministers.

Article 19

Value for export

At export, the value declared shall be the value of the goods at the point of exit. This value is determined by adding to the exporter's ex warehouse price of the product the cost of transport as well as all incidental expenses up to the frontier, but does not include:

- a. export duties and taxes
- b. similar internal taxes and charges for which the exporter has been granted a discharge

The modalities for the application of the above paragraph shall be as per the decision of the national customs authorities.

SECTION 6: Weight of Goods

Article 20

Weight of goods

1. Within the context of this Article
 - “Gross Weight” means the combined weight of the goods and all packing material;
 - “Net weight” means the weight of the goods without the packing material;
 - “Tare” means the weight of the packaging material:
 - The tare is real where it is the same as the real weight of packaging material.
 - The tare is presumptive where it represents the presumptively-calculated (as a percentage) weight of the packaging material.
2. External or internal containers, packaging, wrappings and materials contained in a package shall be regarded as packaging for the purposes of customs duties and taxes.
3. The Commission shall prescribe by rules of implementation, the cases and the conditions under which goods may be taxed by the weight, or by any other physical attribute of the goods, as well as the procedure of taxation of packages that are imported.

CHAPTER 4: PROHIBITIONS

SECTION 1: General Provisions

ARTICLE 21

Definition

1. For the application of this Code, goods shall be considered as prohibited if for any reason whatsoever their importation or exportation is forbidden or subject to restrictions for quality regulations, packaging or special formalities.
2. Where importation or exportation is permitted only upon the presentation of an authorization, (licence, certificate or any other special permit) the goods shall be deemed to be prohibited if the goods are not covered by the required authorization or if the goods are presented under the cover of invalid authorizing documents.
3. A document granting authorization to import or export (licence or similar permit shall under no circumstances be the object of lending, sale, transfer or generally, of any transaction whatsoever by a holder named in the authorizing document.

ARTICLE 22

Miscellaneous provisions

National legislation shall establish, where necessary, the list of goods subject to the prohibitions referred to in paragraph 2 of article 21 above.

SECTION 2: Prohibitions In Respect Of the Protection of Marks and Indications of Origin

ARTICLE 23

Prohibited goods

1. Any foreign products, whether natural or manufactured, that bear either on themselves or on their packing (cases, packages, envelopes, bands or labels) manufacture or trade mark, a name, a sign or any indication likely to make any person believe that they have been manufactured in a Member State of the Community or that they are of Community origin shall be prohibited from importation, warehousing and transit.
2. A foreign product not complying with Community-imposed obligations in respect of origin marking shall be prohibited from importation, warehousing.

SECTION 3: Prohibitions related to the protection of intellectual property

ARTICLE 24:

Prohibited goods

Imports of goods presented under a counterfeit trademark, including when placed under a suspensive regime, in a free zone or any other special regime, in depots or customs clearance areas, as well as the export and Re-export of such goods.

ARTICLE 25

Customs action

1. The Commission shall by regulation set out the conditions for action by customs authorities when goods are suspected to be infringing an intellectual property right in the following situations:
 - a. where they are declared for home consumption, export or re-export or placed under a suspensive regime;
 - b. where they are discovered in the course of customs verification of goods entering or leaving the Community customs territory.
2. The Commission shall determine through an implementing regulation the measures to be taken by the competent authorities when the goods referred to in paragraph 1 of this article are found to infringe intellectual property rights.

SECTION 4: OTHER PROHIBITIONS

ARTICLE 26

Prohibited goods

The provisions of Article 25 above apply to goods for which the importation or exportation is prohibited for reasons of:

- public order,
- public safety,
- protecting animal and human health and life.
- public morality,
- environmental protection,
- protection of national treasures that have artistic, historic or archaeological value, (national heritage)
- consumer protection,

CHAPTER 5: EXTERNAL TRADE AND FOREIGN EXCHANGE CONTROL

ARTICLE 27

Regulation of external trade controls

In addition to requirements set out in this Code, importers, exporters and travelers shall comply with the legislation governing external trade, as well as with laws governing external financial relations of ECOWAS Member States as well as legislation on the fight against money laundering and terrorism financing as set forth by the competent bodies of the Community and national authorities of member states.

CHAPTER 6: TRANSITIONAL CLAUSE

ARTICLE 28

Transitional provision

1. Any Community or national policy instituting less favorable customs measures than those previously in force may grant the benefit of the former measures to goods that are proven to have been shipped to the Community customs territory prior to the date of entry into force of the relevant Act when the goods are declared for home use without having been placed in a Customs warehouse or in other storage.
2. The justification shall be based on the most recent transport documents created prior to the date of entry into force of the relevant Act, which indicate direct and exclusive dispatch to the customs territory of the Community.

CHAPTER 7: MISCELLANEOUS PROVISIONS ON THE RIGHTS AND OBLIGATIONS OF PERSONS UNDER CUSTOMS REGULATION.

SECTION 1: Information Communication

ARTICLE 29

Publication.

1. Customs authorities shall maintain a regular dialogue with economic operators and other authorities involved in international trade in goods. They shall promote transparency by making the customs legislation, general administrative rulings and application forms freely available, wherever practical without charge, and through the Internet.
2. Customs Administrations shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.
3. When information previously made available is revised by way of changes in Customs law, administrative arrangements or requirements, Customs shall make the revised information readily available well in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.
4. Customs authorities shall use information technology to enhance the provision of information.

ARTICLE 30

Provision of information by customs authorities

1. Any person may request information concerning the application of the customs legislation from the customs authorities. Such a request may be refused where it does not relate to an activity pertaining to international trade in goods that is actually envisaged.

ARTICLE 31

Fees

Information shall be provided free of charge to an applicant.

Nevertheless where the Customs Administration is unable to provide information free of charge, the remuneration charged shall be limited to the estimated cost of services rendered, or where specific expense is incurred by the customs authorities such as costs in respect of goods analysis, engagement of experts, return of goods to the applicant, the expense shall be borne by the applicant.

ARTICLE 32

Provision of information to Customs Authorities

1. Any person directly or indirectly involved in the completion of customs formalities or in customs controls shall, at the request of the customs authorities and within any time-limit specified, provide those authorities with all the requisite documents and information, in an

appropriate form, and all the assistance necessary for the completion of those formalities or controls.

2. The lodging of a customs summary declaration, or a customs declaration or a notification, or the submission of a request for authorization or of any other decision renders the person concerned responsible for:
 - (a) the accuracy and completeness of the information given in the declaration, notification or application;
 - (b) the authenticity, accuracy and validity of any document supporting the declaration, notification or application;
 - (c) where applicable, compliance with all of the obligations relating to the placing of the goods in question under the customs procedure concerned, or to the conduct of the authorized operations.
3. Paragraph 2 shall also apply to the provision of any information in any other form required by, or given to, the customs authorities.
4. Where the declaration or notification lodged, the application submitted, or information provided, is submitted by a customs representative of the person concerned, that customs representative shall also be bound by the obligations set out in paragraphs 1 and 2 above.

SECTION 2: Exchange and Storage of Data

ARTICLE 33

Automation of data processing

1. The exchange of data, accompanying documents, decisions and notes between customs authorities or between economic operators and customs authorities required under customs legislation, and the storage of such data as required under the customs legislation, shall be made using electronic data-processing techniques.
2. ECOWAS Commission shall prescribe measures establishing through implementing regulation
 - a) the messages to be exchanged between customs offices, as required for the application of the customs legislation;
 - b) a common data set and format of the messages to be exchanged under the customs legislation. This data shall contain the particulars necessary for risk analysis and the proper application of customs controls, using, where appropriate, international standards and commercial practices.
3. National regulations shall prescribe the cases and conditions under which the information required may be communicated on paper or by means other than the electronic exchange of data.

SECTION 3: Data Protection

ARTICLE 34

Data disclosure requirements

1. Information acquired by a customs authority in the course of performing its duties and which is confidential in nature or which is provided on a basis of confidentiality shall be covered

by the duty of professional secrecy. Such information shall not be disclosed by the competent authorities without the express permission of the person or authority that provided it.

Provided that such information may be disclosed without permission where the customs authorities are compelled or authorized to do so pursuant to applicable provisions in force, particularly in respect of data protection, or in connection with legal proceedings.

2. Communication of confidential data to the customs authorities and other competent authorities of countries or territories outside the customs territory of the Community shall be permitted only within the framework of an international agreement ensuring an adequate level of data protection.
3. The disclosure or communication of information shall take place in full compliance with data-protection provisions in force.

SECTION 4: Cooperation with the Commission

ARTICLE 35

Electronic systems

1. Member States shall cooperate with the Commission to jointly develop, maintain and employ electronic systems for the exchange of information between customs authorities and with the Commission and for the capture and storage of such information in accordance with this code.
2. The Commission shall prescribe through an implementing regulation, the technical arrangements for developing, maintaining and employing the electronic status referred to in paragraph 1 above.

SECTION 5: Keeping of documents and other information

ARTICLE 36

Time limit for keeping of documents

1. A person concerned shall, for the purposes of customs controls, keep documents and information mentioned in article 35 above, for at least five (5) calendar years, by any means accessible by and acceptable to the customs authorities. This period begins at the end of the year during which the customs declarations were accepted or economic procedure was terminated or in which the temporary storage has ended.
2. Where a customs control in respect of a customs debt indicates that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for three years beyond the prescribed time limit.
3. Where an appeal has been lodged or where court proceedings have begun, the documents and information must be kept for the period provided for in paragraph 1 of this Article or until the appeals procedure or court proceedings are terminated, whichever is the later.

SECTION 6: Customs Representation

ARTICLE 37

Forms of representation

Any person may appoint a customs representative.

Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his or her own name but on behalf of another person.

ARTICLE 38

Empowerment

1. When dealing with the customs authorities, a customs representative shall state that he or she is acting on behalf of the person represented and shall specify whether the representation is direct or indirect.
2. A Person who fails to state that he or she is acting as a customs representative or who states that he or she is acting as a customs representative without being empowered to do so shall be deemed to be acting in his or her own name and on his or her own behalf.
3. The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented.
4. The customs authorities shall not require a person acting as a customs representative, carrying out acts and formalities on a regular basis, to produce on every occasion evidence of empowerment, provided that such person is in a position to produce such evidence on request by the customs authorities.

SECTION 7: Status of Economic Operator

Article 39

Application for authorization

1. An economic operator who is established in the customs territory of the Community and who meets the prescribed criteria under article 40 below may apply for the status of:
 - a. Authorized operator (AO) for customs simplification measures which allows the holder to benefit from certain simplification measures in accordance with Customs legislation;
 - b. Authorized Economic Operator (AEO) for customs simplification measures, security and safety, which allows the holder to benefit from certain facilities of security and safety.
2. The customs authorities shall, following consultation with other competent authorities if necessary, grant that status, which shall be subject to monitoring.
3. The status of Operator may be suspended or withdrawn in accordance with prescribed conditions.
4. An Operator shall inform the customs authorities of all occurrences arising after the grant of status and which are likely to affect the maintenance and substance of the status.

Article 40

Criteria for the grant of status

1. The criteria for the grant of the status of authorized operator shall be the following:
 - (a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules, including no record of serious criminal offences relating to the economic activity of the applicant;
 - (b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
 - (c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;
 - (d) conformity with practical standards of competence or professional qualifications directly related to the activity carried out;
2. with regard to the authorized economic operator referred to in Article 39, paragraph 1(b) above, and in addition to the criteria in paragraph 1 above, the existence of appropriate security and safety standards, shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and of his or her business partners.
3. Customs authorities shall verify that applicants for the status of authorized economic operator (AEO) meet the criteria in paragraph 2 above by conducting an audit at their premises

ARTICLE 41

Simplification measures

1. Authorised operators may benefit from simplification measures notably:
 - a. reduced documentary and data requirements;
 - b. reduced rate of physical inspection and control;
 - c. rapid processing and release of goods;
 - d. deferred payment of duties, taxes, fees and charges;
 - e. use of general guarantees or reduced guarantees;
 - f. a single customs declaration for all imports or exports over a given period; and
 - g. clearance of goods at the premises of the authorized operator or other place authorized by customs.
 - h. priority inspection in case of selection for examination
2. The authorized economic operator referred to in Article 40 (2) shall be accorded more favourable treatment than other economic operators as regards customs controls, depending on the type of authorization granted, including a reduction in physical and documentary checks

ARTICLE 42

Mutual recognition

1. Subject to the provisions of articles 39, 40 and 41 above, the status of an operator is recognized by customs authorities in all member states.
2. The customs authorities shall grant the benefits deriving from the status of authorized economic operator to persons established in countries or territories outside the customs territory of the Community which satisfy the conditions and comply with the obligations laid down in the relevant legislation of those countries or territories, In so far as those conditions and obligations are recognized by the Community as being equivalent to those imposed on authorized economic operators established in the customs territory of the Community.
3. The advantages granted shall be granted on the basis of the principle of reciprocity unless the Community decides otherwise and shall be based on an international agreement or Community legislation in the field of the common trade policy.

ARTICLE 43

Modalities and conditions of application

The modalities and conditions of application of this section shall be complemented by the regulation of the Council of Ministers.

CHAPTER 8: PROVISIONS ON THE APPLICATION OF CUSTOMS LAW.

SECTION 1: General provisions

ARTICLE 44

Decisions made following request

1. The Customs authorities may deliver decisions related to the application of Customs legislation concerning mainly:
 - the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts;
 - the applicability of the requirements for relief or exemption from customs duties;
 - the application of the requirements for quotas, including tariff quotas and special procedures and formalities for the importation and exportation of goods
 - any other elements on the basis of which import or export duties and other measures provided for in the context of trade in goods are applied
2. Where a person requests that the customs authorities take a decision relating to the application of customs legislation, that person shall provide all the information required by the customs authorities in order for them to be able to take that decision.

A decision may also be requested by, and taken in respect of, several persons in accordance with conditions laid down under customs legislation.

3. A decision shall be taken and the applicant notified, without delay, within a maximum of thirty (30) days from the date on which all the information required by the customs authorities to take that decision is received by those authorities.

Provided that where the customs authorities are unable to comply with the time limits, they shall inform the applicant of that fact before the expiry of the deadline, stating the reasons and indicating the further period of time which they consider necessary in order to rule on the request.

4. The decision shall take effect from the date on which the applicant receives or is deemed to have received the decision. Decisions taken shall be enforceable by the customs authorities from that date.
5. Before taking a decision which may adversely affect the person or persons to whom it is addressed, the customs authorities shall communicate the grounds on which they intend to base their decision to the person or persons concerned, who shall be given the opportunity to express their point of view within a period prescribed from the date on which the communication was made. At the expiry of that period, the person concerned shall be notified, in the appropriate form, of the decision, which shall set out the grounds on which it is based.
6. The decision shall refer to the right of appeal provided for in Article 58 of this Code.

ARTICLE 45: Management of decisions delivered upon request

1. The holder of the decision shall comply with the obligations resulting from that decision.
2. The holder of the decision shall inform the customs authorities without delay of any factor arising after the decision was taken, which may influence its continuation or content.
3. The customs authorities shall verify the conditions and criteria to be met by the holder of a decision. They shall also verify compliance with the obligations arising from the decision

SECTION 2: Annulment, Revocation and Modification of Favourable Decisions

ARTICLE 46

Annulment, revocation and modification of favourable decisions

1. Without prejudice to provisions in other fields which specify the cases in which, and conditions under which, the decisions are invalid or become null and void the customs authorities who issued a decision may at any time annul, modify, or revoke the decision where it does not conform to customs legislation.
2. In specific cases, the customs authorities shall:
 - a. review the decision;
 - b. suspend the decision if it is not necessary to annul, revoke or amend it

ARTICLE 47

Annulment of favourable decisions

1. The customs authorities shall annul a decision favourable to the person to whom it is addressed where all the following conditions are satisfied:
 - the decision was issued on the basis of incorrect or incomplete information;
 - the applicant knew or ought reasonably to have known that the information was incorrect or incomplete;
 - if the information had been correct and complete, the decision would have been different.

The person to whom the decision was addressed shall be notified of its annulment.

2. An annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with customs legislation.

ARTICLE 48

Revocation, amendment and suspension of favourable decisions

1. A favourable decision shall be revoked or amended where, in cases other than those referred to in article 47 paragraph 1:
 - a. one or more of the conditions laid down for its issue were not or are no longer fulfilled.
 - b. upon application by the holder of the decision.
2. Except where otherwise specified under customs legislation, a favourable decision addressed to several persons may be revoked only in respect of a person who fails to fulfil an obligation imposed under that decision.
3. The person to whom the decision was addressed shall be notified of its revocation, amendment, or suspension.

ARTICLE 49

Limitations on Decisions Relating to Goods Placed under a Customs Procedure or in Transit shed and Customs Clearance Areas

Except in the case of an application by the person concerned, the revocation, amendment or suspension of a favorable decision shall not affect goods which, at the time of the revocation, amendment or suspension have already been placed and are still under a customs procedure or in a transit shed under the revoked, amended or suspended decision

ARTICLE 50: Validity of decisions at the community level

Except where the effects of a decision are limited to one or more Member States, decisions on the application of customs legislation shall be valid throughout the customs territory of the Community

SECTION 3: Request for advance rulings

ARTICLE 51

Definition and coverage

An “advance ruling” means a written decision provided by a customs authority to an applicant prior to the importation of a good covered by the application that sets forth the treatment that Customs shall provide to the good at the time of importation with regard to:

- the good's tariff classification, and
- the origin of the good

ARTICLE 52

Advance ruling relating to tariff classification and origin

1. The customs authorities shall, on formal request, issue decisions relating to advance ruling on tariff classification, or decisions relating to advance ruling on origin.
2. Such an application shall not be accepted in any of the following circumstances:
 - a. where the application is made, or has already been made, at the same or another customs office, by or on behalf of the holder of a decision in respect of the same goods and, for advance ruling on origin, under the same circumstances determining the acquisition of origin;
 - b. where the application does not relate to any intended use of the advance ruling on tariff classification or origin or any intended use of a customs procedure.

ARTICLE 53

Management of advance rulings related to tariff classification or origin

1. The advance rulings shall be binding only in respect of the tariff classification or determination of the origin of goods:
 - a. on the customs authorities, as against the holder of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect;
 - b. on the holder of the decision, as against the customs authorities, only with effect from the date on which he or she receives, or is deemed to have received, notification of the decision
2. A decision shall be valid for a period of one (1) year from the date on which the decision takes effect.
3. Advance rulings relating to tariff classification or origin cannot be changed
4. The customs authorities can revoke the advance rulings relating to tariff classification or origin under certain conditions.
5. Advance rulings relating to tariff classification or origin shall be annulled where they are based on inaccurate or incomplete information from the applicants.
6. The Commission shall notify the customs authorities where:
 - a. advance rulings relating to tariff classification or origin, for goods whose correct and uniform tariff classification or determination of origin is not ensured, is suspended; or
 - b. the suspension referred to in point (a) is withdrawn.
7. The Commission may adopt decisions requesting Member States to revoke advance rulings relating to tariff classification or origin, to ensure a correct and uniform tariff classification or determination of the origin of goods.

ARTICLE 54

Community-wide validity of advance rulings

Advance rulings relating to tariff classification or origin by the customs authorities based on or related to the application of customs legislation shall be valid throughout the customs territory of the Community.

ARTICLE 55

Application modalities

The Commission will define through implementing regulations the conditions for the application of this section.

CHAPTER 9: PENALTIES

ARTICLE 56

Application of Penalties

1. A Customs Authority shall provide for sanctions for failure to comply with Community customs legislation. Such sanctions shall be effective, proportionate and dissuasive.
2. Where administrative sanctions are applied, they may take, inter alia, one or both of the following forms:
 - a) a pecuniary imposition by a Customs Authority including, where appropriate, a settlement applied in lieu of a penalty;
 - b) the revocation, suspension or amendment of any permit held by the person concerned.

CHAPTER 10: APPEALS

ARTICLE 57

Decisions of judicial authorities

Articles 58 and 59 shall not apply to appeals initiated for the annulment, revocation or modification of a decision in connection with the application of customs legislation taken by a judicial authority.

ARTICLE 58

Right of appeal

1. A person shall have a right of appeal against a decision taken by a customs Authority in application of customs law and which affects the person directly and personally.
A person shall also have the right to appeal where that person has requested for but has not received a decision from a Customs Authority within the stipulated time limit.
2. The right to appeal may be exercised:
 - a) At first instance, before the customs office designated for that purpose by the Member States;
 - b) At second instance, before a national or Community body with equal composition and independent of the customs administration
 - c) Finally, before a national and/or community judicial authority.
3. An appeal shall be submitted in writing and it shall indicate the reasons for the appeal.

ARTICLE 59

Consideration of an appeal

1. Customs shall rule on an appeal and send a written notice thereof to the appellant as soon as possible.
2. Where an appeal to Customs is dismissed, Customs shall set out the reasons therefore in writing and shall inform the appellant of his right to lodge any further appeal with an administrative or independent authority and of any time limit for the lodgment of such appeal.
3. Where an appeal is allowed, Customs shall put their decision or the ruling of the independent or judicial authority into effect as soon as possible, except in cases where the Customs appeal against the ruling.

ARTICLE 60

Suspension of Implementation

1. The lodgment of an appeal shall not delay implementation of the disputed decision.
2. However, a customs administrations shall suspend, in whole or in part, implementation of the decision if irreparable damage may be done to the interested party.

3. Where under paragraph 2 the disputed decision results in the imposition of import or export duties, the suspension of implementation of that decision shall be subject to the existence or the provision of a guarantee unless it is established, based on documented evidence that such guarantee is of a sort that will cause serious economic or social difficulties to the debtor.

CHAPTER 11: CONTROL OF GOODS

SECTION 1: Form and Nature

Article 61

Customs controls

1. A Customs Authority may carry out any customs controls it considers necessary. Customs controls may in particular consist of examining goods, taking samples, checking declaration data, as well as the existence and authenticity of documents, examine the account books of economic operators and other records, inspecting means of transport, inspecting baggage and other goods carried by or on persons and carrying out official enquiries and other similar acts.
2. These customs controls may be carried out on a Customs house Agent, the importer or exporter, the consignee or on any person directly or indirectly interested in the operations under reference, and also on any other person holding the documents and data relevant to the clearance of goods.

ARTICLE 62

Post-Release Control

1. A Customs Authority may, after releasing goods and in order to ascertain the accuracy of the particulars contained in the summary or detailed customs declaration, inspect any documents and data relating to operations in respect of the goods in question or to previous or subsequent commercial operations involving those goods. The customs Authority may also examine such goods and/or take samples where it is still possible for them to do so.
2. Such inspections may be carried out at the premises of the holder of the goods or his representative, of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.

SECTION 2: Coordination of Controls

ARTICLE 63

Collaboration with Other Agencies

1. Where the same goods are to be put under controls other than customs controls by an authority other than a customs authority, a Customs Administration shall take steps to ensure that, as far as possible, controls performed by other authorities on goods subject to customs control are conducted under customs coordination in close collaboration with those authorities, at the same time and in the same location.
2. For the purposes of the controls provided for in this section, a Customs Administration and other competent authorities may, where this is necessary to minimize risk and fight fraud, exchange with each other and with the Commission information obtained regarding the entry, exit, transit, storage and end use of goods in circulation between the Community customs territory and other territories, the presence and movement within the customs territory of non-community goods under the end use regime, as well as the outcomes of verifications carried out. Customs authorities and the Commission may exchange information for the purpose of ensuring a uniform application of community customs law.

SECTION 3: Risk Management

Article 64

Risk Management

1. Customs controls, other than random checks, shall primarily be based on risk analysis using electronic data- processing techniques, with the purpose of identifying and evaluating the risks and developing the necessary counter- measures, on the basis of criteria developed at national, Community and, where available, international level.
2. Customs authorities shall undertake risk management to differentiate between the levels of risk associated with goods subject to customs control or supervision and to determine whether the goods will be subject to specific customs controls, and if so, where.
The risk management shall include activities such as collecting data and information, analyzing and assessing risk, prescribing and taking action and regularly monitoring and reviewing that process and its outcomes, based on international, Community and national sources and strategies.
3. Customs controls shall be limited to the minimum required to ensure compliance with customs legislation.

ARTICLE 65

Cooperation in Risk Management

1. Customs authorities shall exchange risk information and risk analysis results where:
 - (a) the risks are assessed by a customs authority as being significant and requiring customs control and the results of the control establish that the event triggering the risks has occurred; or
 - (b) the control results do not establish that the event triggering the risks has occurred, but the customs authority concerned considers the threat to present a high risk elsewhere in the Community.

2. Customs Authorities, shall develop, maintain and employ a common risk management framework, based upon the exchange of risk information and analysis and establish, inter alia, common risk evaluation criteria, control measures and common priority areas for control. Controls based on this information and criteria shall be carried out without prejudice to other controls carried out in accordance with Article 61 (1) or other provisions in force.
3. For the establishment of the common risk criteria and standards, the control measures and the priority control areas referred to in paragraph 1, account shall be taken of all of the following:
 - (a) the proportionality to the risk;
 - (b) the urgency of the necessary application of the controls;
 - (c) the probable impact on trade flow, on individual Member States and on control resources.
4. The common risk criteria and standards referred to in paragraph 3 shall include all of the following:
 - (a) a description of the risks;
 - (b) the factors or indicators of risk to be used to select goods or economic operators for customs control;
 - (c) the nature of customs controls to be undertaken by the customs authorities
 - (d) the duration of the application of the customs controls referred to in point (c).
5. Priority control areas shall cover particular customs procedures, types of goods, traffic routes, modes of transport or economic operators which are subject to increased levels of risk analysis and customs controls during a certain period, without prejudice to other controls usually carried out by the customs authorities.
6. To this end the Commission, shall, provide through an implementing regulation modalities for the application of these provisions:

SECTION 4: Fees and Costs

ARTICLE 66

Fees and costs

Customs Authorities shall not demand payment of fees for the performance of customs controls or of any other act in connection with the application of customs law during the official working hours of their respective customs offices.

Customs authorities may however demand payment of fees or recover costs for services rendered, particularly in the following cases:

- a) The presence required of customs personnel outside official working hours or in premises other than customs premises;
- b) Analysis and expert treatment of goods as well as postal fees for sending goods back to the applicant.
- c) Examination or sampling of goods for purposes of verification, or the destruction of goods, where there are fees other than fees related to the co-opting of customs personnel;

- d) Extraordinary control measures, when such measures become necessary by reason of the nature of goods or of the potential risk involved.

CHAPTER 12: TRAVELLERS

SECTION 1: CONTROL OF TRAVELLERS

ARTICLE 67

Body search of travellers and their baggage

1. Subject to the immunities derogations and exemptions established by international conventions, community texts and customs legislation, and by the use of an oral declaration, the inspection of travellers and their baggage shall be carried out under the following conditions:

- a) Inspection may only take place in locations designated for this purpose by the customs administrations.
- b) The transfer of baggage to the places of inspection shall be the responsibility of the traveller, or of the carrier whose services the traveller is using.
- c) The opening of baggage and any handling required for inspection shall be done by and under the responsibility of the traveller or his/her agent.
- d) Where a traveller refuses to open the baggage, the customs officers may request assistance from a police officer or any other competent authority that is required to have the baggage opened. An official report of the opening of the baggage shall be prepared at the traveller's expense.
- e) The personal search of travellers for the purposes of customs controls shall be carried out only in exceptional cases when there are reasonable grounds to suspect smuggling or other offences.

Where there are serious indications that a person is transporting narcotic drugs or other products concealed in his body, customs officers may subject them to medical screening tests after obtaining their express consent. In case of refusal, the officers may request the assistance of a judicial police officer or, failing that, of any other competent authority

3. However, the Customs may require a written or electronic declaration for goods carried by travellers which constitute an importation or exportation of a commercial nature or which exceed, in value or quantity, the limits laid down in national legislation.

ARTICLE 68

Transit passengers

Travellers in transit who do not leave the transit zone shall not be subject to customs control. However, the customs administration may exercise general surveillance of the transit zones, and may take the necessary measures where they suspect a customs offence.

Chapter 2: Treatment of items for the personal use of travellers

ARTICLE 69

Temporary storage

The customs administration shall allow the temporary storage of baggage:

- a) upon the traveller's request;
- b) when customs clearance is not immediately possible.

ARTICLE 70

Treatment of unaccompanied baggage

Unaccompanied baggage (i.e. baggage arriving or leaving before or after the traveller) shall be cleared under the procedure applicable to accompanied baggage.

ARTICLE 71

Placement in state warehouse

1. Baggage taken to places of inspection and not inspected within the specified time limit due to the declarant's absence shall be automatically placed in a State warehouse in accordance with Article 264, paragraph 2.
2. Baggage shall not be removed without the permission of the customs administrations.

ARTICLE 72

Advance information and risk management

1. Customs Administrations shall use as much as possible, advance information and risk management for the control of travellers.
2. Where the circumstances and facilities allow, Customs Administrations shall:
 - a) allow travellers who are traveling in their own means of transport for private use to complete the necessary customs formalities without having to leave that means of transport;

- b) use the dual-channel system for the control of travellers and for the customs clearance of the goods they are carrying, and if applicable, their means of transport for private use.

ARTICLE 73

Personal effects of returning residents

1. Returning residents of the Community customs territory shall be allowed to re-import, free of import duties and taxes, their personal effects and their means of transport for private use that they had previously exported when they left the Community customs territory and which were in free circulation there.
2. Returning residents of the Community customs territory shall be allowed to import, free of import duties and taxes, items for their personal use within the limits of quantity defined by national legislation

ARTICLE 74

Personal effects and means of transport for non-residents

1. Non-residents shall be allowed to import, free of import duties and taxes, their personal effects within the limits of quantity determined by national authority.
2. Non-residents shall be granted temporary admission for their means of transport for private use whether the means of transport are owned, rented or borrowed, and whether they arrive at the same time, before or after the traveller.
3. The time limit for temporary admission shall be fixed by reference to the length of the non-resident's stay in the country, but may not exceed six months. This may be renewed upon request by the beneficiary.
4. Customs may require a bond note when it is deemed necessary. The bond may be replaced by a deposit of the duties and taxes.
5. Where the means of transport for private use is seriously damaged or destroyed due to an accident or force majeure, the customs administration shall allow clearance for home use based on the value of the wreck, or termination of the temporary admission based on certification of total destruction.

SECTION 3: Miscellaneous provisions

ARTICLE 75

Miscellaneous provisions

1. Customs shall allow non-residents' temporarily admitted goods to be re-exported through a Customs office other than that through which they were imported.
2. The provisions in paragraph 67 to 74 shall apply to all travellers no matter the means of transport.
3. An implementing regulation shall specify, as required, the method of treatment of travellers.

TITLE II: ORGANISATION AND FUNCTIONS OF CUSTOMS SERVICES

CHAPTER 1: JURISDICTION OF THE CUSTOMS ADMINISTRATION

ARTICLE 76

Area of jurisdiction

1. The action of the customs administrations shall normally be carried out throughout the entire customs territory under the conditions prescribed by this code.

A special surveillance zone shall be established along the land, sea, river and lake borders, as well as in the perimeter of ports, airports, railway stations and other points of embarkation or disembarkation for goods and persons in international travel. This shall constitute the customs "limits of administration".

2. Actions of a Customs Administration shall be carried out, under conditions prescribed by the law of each Member State.

ARTICLE 77

Customs limits of administration

1. The customs "limits of administration" normally comprises a maritime zone and a land zone.
2. In accordance with the United Nations Convention on the Law of the Sea, the maritime zone of the Community shall be 12 nautical miles measured from the baselines and the breadth of its territorial sea.

In the contiguous zone lying between 12 and 24 nautical miles measured from the base lines of the territorial waters the customs service may exercise control (subject to boundary agreements with neighbouring states) for the purpose of:

- preventing infractions of the laws and regulations for which the customs administration is charged with enforcing in the customs territory;

- prosecuting infractions of these laws and regulations committed in the customs territory.
3. The land zone shall extend:
- a) -along maritime borders, from the coast to a line drawn 20 kilometers inland from the ocean shore, and from the bank of a river or canal that flows into the sea, to the last upstream customs office, and within a 20 kilometre radius of that office; along land borders, from the border of the customs territory to a line drawn 20 kilometers inland from it;
 - b) To facilitate the prevention of fraud, the size of the land zone may be extended by a competent national authority.
 - c) Distances are calculated "as the crow flies," without regard to the actual road distance.

CHAPTER 2: ORGANIZATION OF CUSTOMS OFFICES, FRONTIER STATIONS AND POSTS

ARTICLE 78

Setting up offices frontier stations and customs posts

Customs offices, frontier stations and posts shall be established and removed in accordance with the legislation of each Member State and the Commission shall be informed.

ARTICLE 79

Place for customs clearance

1. Customs formalities shall only be carried out in a customs office.
2. Customs clearance operations may however be carried out at customs frontier stations or posts, or at any other location designated by a Customs Administration.
3. Customs administrations shall be required to mark the presence of each customs office and post with appropriate signage, the placement of which shall allow users to correctly complete their customs procedures and to obey the instructions given to them, in particular as regards bringing goods and presenting them to customs.

ARTICLE 80

Provisions common to offices, stations and posts.

1. Except as otherwise provided by Community legislation, Member States shall determine the location and competence of the various customs offices situated in their territory.
2. Member States shall ensure that official opening hours for such offices are reasonable and appropriate, taking into account the nature of the traffic and goods and the customs procedure under which they are to be placed so that the flow of international traffic is neither hindered nor distorted.
3. At the request of users, and subject to the availability of the customs administration resources, customs formalities may be completed outside the designated hours and locations.
4. The customs offices, frontier stations and preventive posts shall be open for at least eight hours per working day.

ARTICLE 81

Common border crossing

At a common border crossing, the relevant customs administrations shall:

- a) coordinate their opening hours and the work schedules of their offices;
- b) conduct whenever possible common or joint controls;
- c) cooperate whenever possible in order to establish a one stop border post to facilitate joint controls.

CHAPTER 3: IMMUNITIES, PROTECTION AND OBLIGATIONS OF CUSTOMS OFFICERS

ARTICLE 82

Privileges and obligations of Customs officers

The immunities, protection and obligations of Customs officers shall be governed by the legislation of each Member State.

CHAPTER 4: POWERS OF CUSTOMS OFFICERS

ARTICLE 83

Power to search persons, goods and means of transport

For the application of customs law and for the purpose of detecting fraud, customs officers may carry out the examination of goods and means of transport as well as search persons.

Subject to the provisions of this Code the exercise of the right of Customs officers to examine goods, means of transportation and to search persons shall be governed by the legislation of each Member State.

ARTICLE 84

Search of premises

1. For the detection of goods illegally held in the customs area as well as the detection of goods in any location that are subject to the provisions of Article 76 paragraph 2 and Article 26, customs officers may search premises if they have the powers of the police. Where they do not, they may be accompanied by the police or where it becomes necessary, a municipal officer or a representative of the regional or local administrative or traditional authority..
2. Such visits may not be commenced before or after the hours fixed by the national legislation of each Member State, except in the case where inspection is carried out in hot pursuit, and in the case where the inspection begins during the day and continues into the night.
3. Customs administrations may intervene without the assistance of the persons mentioned in paragraph 1 of this article:
 - a) where the occupant of the premises consents of his own accord;

- b) to search for goods which, having been followed in hot pursuit without interruption and under the specified conditions, are placed in a house or other building even if it is located outside the customs area.
- 4. where a Customs Administration is refused entry, the Administration may require the premises to be opened in the presence of the Police as contained in paragraph 1 of this Article.
- 5. Customs officers authorized to conduct inspections of residences under the conditions specified in this Article shall be decided by the competent national authorities

ARTICLE 85

Right of specific communication

- 1. Customs officials of the rank to be determined by national authority may require the submission of papers, documents and electronic information of any type, related to the operations which are of interest to their department:
 - a) in railway stations (consignment letters, invoices, load sheets, books, registers, etc.);
 - b) at the premises of maritime and river transport companies and at the premises of vessel owners, freight consignors and brokers (cargo manifests, bills of lading, loading slips, dispatch notices, delivery orders, etc.);
 - c) at the premises of air transport companies (shipment bulletins, delivery slips and bills, cargo registers, etc.)
 - d) at the premises of road transport companies (service registers, package registration logs, delivery logs, trip logs, consignment letters, dispatch notices, etc.);
 - e) at the premises of agencies, including "express delivery" agencies that handle the receiving, bundling and shipping by all modes of transport (rail, road, air, water) and the delivery of all types of packages (group shipment logs, receipts, delivery logs, etc.);
 - f) at the premises of approved customs brokers;
 - g) at the premises of the operators of warehouses, docks and general stores (registers, storage logs, warrant and guarantee logs, logs of the entry and exit of goods, and accounting materials, etc.);
 - h) at the premises of the actual consignees or consignors of goods declared to customs;
 - i) at the premises of telecommunications operators and service providers involved in electronic transactions: data stored and processed for the aforementioned parties;
 - j) in general, at the premises of all natural or legal persons, whether directly or indirectly involved in operations within the competence of the customs administrations.
- 2. The various documents referred to above shall be retained by the interested parties for five (5) years from the date of the dispatch of items for consignors and from the date of receipt of the items for consignees.
- 3. In the course of controls and investigations conducted at the premises of the persons and companies referred to in paragraph 1 of this Article, the designated customs officers may

seize documents of any type (accounting, invoices, copies of letters, checkbooks, drafts, bank statements) and any other appropriate documents to facilitate their duties.

4. Customs Administrations shall be authorized, subject to reciprocity, to provide qualified authorities in other countries with all information, certificates, reports and other documents that may establish proof of the violation of laws and regulations that apply to the entry to or exit from their territory.

ARTICLE 86

Power to enter premises.

1. For purposes of conducting investigations necessary for detecting and reporting violations, the customs officers referred to in Article 84(1) shall have access to premises and locations used for professional purposes, as well as to grounds and warehouses where the goods and documents related to these offences may be held. For the same purposes, they shall have access to means of transport for commercial use and to their cargo.
2. This access shall take place from 8:00 AM to 6:00 PM, or outside those hours, when public access is authorized or when activities involving production, manufacture, packaging, transport, handling, storage or sale are going on.
3. Compliance with these hours shall be mandatory, except in the case of inspections carried out after hot pursuit, or an inspection begun during the day and continued beyond.
4. In the course of their investigations, the designated customs officers may take samples, under the conditions prescribed by national legislation, and they may retain or copy documents for the purposes of the investigation.

ARTICLE 87

Modalities of application.

The modalities for the application of articles 85 and 86 above shall be specified, as required, by national legislation.

ARTICLE 88

Control of certain operations carried out within the community

A Customs Administration shall be authorized to control in the customs territory of its State the beneficiaries of advantages granted by specific measures decided upon by the Community. These inspections shall be performed under **Articles 61 and 62** of this code.

ARTICLE 89

Customs control of postal items.

1. Customs officers shall have access to fixed or mobile post offices, including sorting rooms with direct access to the outside, to search, in the presence of postal employees, sealed or unsealed items originating within or outside the Community, with the exception of items in

transit, that contain or appear to contain objects of the type specified in paragraphs 2 and 3 of this Article.

2. The Postal Administration shall submit items for customs control, under the conditions specified by international agreements and arrangements, if they are subject to import prohibitions, subject to import duties or taxes collected by the customs administrations or subject to entry restrictions or formalities.
3. The Postal Administration shall also submit items for customs control if they are subject to export prohibitions, subject to export duties or taxes collected by the customs administrations or subject to exit restrictions or formalities.
4. However, postal items and express air freight shipments shall be cleared by customs as quickly as possible. The customs administrations shall, under conditions defined by them, specify procedures to allow fast-track release of such goods.
5. In no case shall the confidentiality of mail be violated.
6. The Commission shall by regulation specify the types of parcels, as specified by the Universal Postal Union Act and the procedure for the treatment of each type of parcel.
7. Customs procedures at the parcel posts shall be the same as the procedures at the sea ports, air ports and frontier stations *mutatis mutandis*

ARTICLE 90

Identity verification of persons

Customs officers may verify the identity and status of persons entering or leaving the customs territory or traveling within the customs area.

This information may also be collected from transport companies or other persons holding such information prior to entering or leaving the customs territory.

Article 91:

Controlled delivery

1. If permitted by the basic principles of its domestic legal system, each Member State of the Community shall, within its possibilities and under the conditions prescribed by its domestic law, take the necessary measures to allow for the appropriate use of controlled delivery and, where it deems appropriate, for the use of other special investigative techniques, such as electronic or other forms of surveillance and undercover operations, by its competent authorities in its territory for the purpose of effectively combating organized crime.

2. Decisions to use controlled delivery may, include methods such as intercepting and allowing the goods to continue intact or be removed or replaced in whole or in part.

3. For the purposes of this article, the expression “Controlled delivery” shall mean the technique of allowing illicit or suspect consignments to pass out of, through or into the territory of one or more States, with the knowledge and under the supervision of their competent authorities, with a view to the investigation of an offence and the identification of persons involved in the commission of the offence.

Article 92

Undercover operation

1. Where investigations so warrant, and in order to establish the infringements, to identify the perpetrators, accomplices or interested parties, effect seizures, customs officers may be authorized, under the conditions laid down by national law, to carry out an undercover operation.
2. The undercover operation consists, for authorized customs officers and under the conditions envisaged, of watching persons suspected of committing serious offences by passing themselves among them as one of their co-perpetrators, accomplices or interested in the fraud.
3. Customs officers authorized to carry out an undercover operation may, under the conditions laid down by national legislation:
 - Acquire, detain, transport, deliver products, documents, information derived from the commission of offences;
 - Use or make available to persons engaged in such offences legal means and means of transport, storage, accommodation, conservation and telecommunications
4. Without prejudice to the above provisions, and in the context of the undercover operation, customs officers acting directly or through a person acting in accordance with their instructions, may be authorized to effect illegal sale of fraudulent goods under conditions laid down by national law for the sole purpose of establishing serious infringements

Article 93

Conditions for application

National legislation of each member state shall determine the conditions for the application of the provisions of articles 91 and 92 above.

TITLE III: CONVEYANCE AND CUSTOMS CONTROL OF GOODS.

CHAPTER 1: IMPORTS

SECTION 1: Conveyance by Sea

ARTICLE 94

Master to proceed direct to approved port of loading/unloading

1. Except where justified by force majeure, the Master shall not bring the vessel into the limits of administration by any route other than the route leading directly to an “approved port of unloading and an approved port of loading”, and shall not dock the vessel anywhere other than at an approved wharf,

ARTICLE 95

Manifest or general cargo condition

1. Goods arriving by sea shall be declared on the vessel manifest or general cargo declaration.
2. The manifest may be presented paper-based or electronically

3. The manifest shall be dated and signed by the Master of the vessel or any other person entitled to lead the vessel; it shall indicate the following information:
 - the number and type of packages;
 - the marks and numbers of packages;
 - a description and nature of the goods
 - identification numbers of containers
 - the place(s) and date of loading;
 - gross weight
 - bills of lading numbers
3. It shall be forbidden to represent multiple sealed packages as one unit on the manifest, regardless of how they are put together.
4. Any restricted goods shall be listed on the manifest, and shall be reported separately and specifically.

ARTICLE 96

Submission of manifest to customs authorities

- 1- The master of a ship, on arrival in the maritime area of the Customs limits of administration must at the first request:
 - Submit the original paper-based manifest for the signature of the customs officers who come on board.
 - Give them a copy of the manifest
- 2- Where the manifest is presented in electronic form, the master of a ship which arrived in the maritime area of the Customs limits of administration must, at the first request of the customs service:
 - Ensure customs officers are able to usefully consult the electronic manifest;
 - Submit if possible, e-Manifest for the signature of customs officers who come on board.

ARTICLE 97

Registration of manifest

The Master or his/her representative shall, within the time frame established in paragraph 3 of article 100 before the vessel's arrival, load the electronic manifest onto the platform provided for that purpose.

Not later than twenty-four (24) hours after the vessel's arrival and under pain of sanctions specified by customs regulations, the Master or his/her representative shall register the cargo manifest in the customs department's clearance system.

ARTICLE 98

Requirement for vessels of less than 100 tons burden

1. Pirogues and other Vessels of less than hundred tons burden shall be required to present their cargo at the customs location nearest their starting point, to complete the required formalities and receive a receipt there.
2. Vessels and pirogues registered in a Member State shall be exempt from this requirement where they are fishing and where their activities are not subject to any customs formalities.

ARTICLE 99

Submission of logbook by Master

When a vessel enters port, the Master shall submit the logbook for signature by the Boarding officer.

ARTICLE 100

Submission of manifest

1. Within twenty-four hours of the vessel's arrival in port, the Master shall submit to the customs office:
 - a) as an entry summary declaration:
 - the cargo manifest and an authentic translation into the official language of the Member State in question, if this is necessary to allow processing of the customs goods declaration;
 - special manifests for provisions on board for the vessel's stores and the personal items belonging to the crew members;
 - b) charter parties and bills of lading, registry and any other documents required by the customs administrations for the application of customs procedures.
 - c) a stores list
2. The cargo manifest referred to in paragraph 1 (a) above shall be transferred electronically. However, in special situations, the customs authorities may accept that the manifest be deposited in paper form.
3. When the cargo manifest is transferred electronically, it must be transferred at least forty-eight (48) hours before the vessel arrives in the port.
4. Where the cargo manifest is deposited on paper, it shall be deposited within twenty-four (24) hours of the vessel's arrival in the port. The twenty-four hour period provided for in paragraph 1 shall not cover on Sundays and public holidays.
5. The entry summary declaration shall be lodged even if the vessel is in ballast.

ARTICLE 101

Unloading of goods

1. Vessels shall be unloaded only within ports or at docks that have customs offices.
2. Goods shall not be unloaded or transshipped without permission from the customs administrations. Unloading and transshipment shall take place at the locations specified by national legislation.

3. Customs Administrations may, in order to carry out controls on the goods and the means on which they are loaded, require goods to be unloaded or unpacked at any time.
4. Customs Administrations may allow, under the conditions previously specified, unloading or transshipment outside the locations specified in paragraph 1.

ARTICLE 102

Obligation of naval vessel commander

A Naval vessel commander shall be required to comply on arrival with the formalities required of a Master of a merchant ship.
and departure of such vessels]

SECTION 2: Conveyance by River

ARTICLE 103

Manifest

No goods shall be imported via rivers, lakes or canals without a manifest dated and signed by the boat operator.

ARTICLE 104

Manifest submission

Within twenty-four hours of arrival of the boat, the boat operator shall file a cargo manifest as an entry summary declaration with the customs office.

ARTICLE 105

Boats travelling to and from neighboring states

Boats travelling to and from neighboring States may not leave the river ports without submitting to customs control.

ARTICLE 106

Discharge of goods

1. Other measures that apply to sea transport also apply to river transport.
2. No goods shall be unloaded or transported without permission from the customs administration. Unloading and transshipment shall take place under conditions set out by national legislation.

SECTION 3: Conveyance by Land

Article 107

Requirement to proceed by a designated route

1. Goods imported through a land frontier shall be taken forthwith to the nearest customs office or post via the legal route designated by national authorities.
2. Goods imported through a land frontier shall not be taken into houses or other buildings before being taken to the customs office or post; they shall not bypass the customs office or post without authorization.

Article 108

Lodging an entry summary declaration

1. A carrier of goods shall, upon arrival at the customs office, submit a manifest in the form of an entry summary goods declaration (consignment letter or any other similar document) to the customs administration. The manifest shall state, among other details:
 - the owner(s) of the goods;
 - the country of departure of the vehicle;
 - the country of destination, if applicable;
 - vehicle registration number(s);
 - container(s) identification number(s), if applicable;
 - marks and numbers of packages;
 - quantity and type of goods;
 - marks and numbers of the seals, if applicable;
 - gross weight;
2. Restricted goods shall be listed on the international consignment letter, using their actual name, description and type.
3. The entry summary declaration may not be required where the goods are declared in detail upon arrival at the customs office.
4. Goods arriving after the customs office closes shall be stored at no cost on the premises of that office, and the entry summary declaration shall be lodged when the office opens if the goods are not immediately declared.
5. No goods may be unloaded without permission from the customs administration. Unloading shall take place under conditions specified by national legislation.

SECTION 4: Conveyance by Air

ARTICLE 109

Requirement to proceed by a designated route

1. An aircraft on an international flight shall, in crossing a border, follow the flight path assigned to it.
2. Aircraft may not land other than at a customs airport, except in the case of force majeure. The list of customs airports shall be established by national authorities.
3. Where, in a case of force majeure, the aircraft is forced to land at a non-customs airport, the Master shall take appropriate measures to prevent the unauthorized circulation of the goods, and shall report the situation to the Customs Administration.

ARTICLE 110

Manifest

1. Goods transported by air shall be listed on a manifest dated and signed by the Master. The manifest shall mention the type and number of packages, their marks and number, the description of goods and place of loading.
2. The manifest may be presented in paper form or electronically

ARTICLE 111

Manifest submission

1. The Master of an aircraft shall submit the manifest or any other acceptable document to the customs administrations upon first request.
2. The Master shall submit this document in the form of an entry summary declaration to the airport customs office, together with its translation into the official language of the State in question, where this is necessary to make for processing of the customs goods declaration immediately on the arrival of the aircraft, if the aircraft arrives before the office opens, as soon as the office opens.
3. Where the manifest is in electronic form, the master of the aircraft or his representative shall forward it electronically as an entry summary declaration to the customs authorities and, where appropriate, its authentic translation, not later than the arrival of the aircraft

ARTICLE 112

Dropping of goods in flight

1. It shall be prohibited to unload or jettison cargo while the aircraft is in flight.
2. The Master of an aircraft shall however be authorized to drop while in flight postal mail and the ballast at locations officially designated for this purpose, and goods in cases where such jettison is vital to the safety of the aircraft. Customs shall be informed of this occurrence as soon as possible.

ARTICLE 112

Discharge of goods

The discharge or transshipment of goods shall be allowed only on the written authorization of an official of Customs and in the presence of Customs officers.

Discharge or transshipment of goods shall take place at a time and on conditions set out in the laws of each Member State.

ARTICLE 114

Obligation of the commanders of military aircrafts

Military aircraft Commanders shall not be required to complete all formalities that apply to civil aviation aircraft upon arrival.

SECTION 5: Provisions Applicable To Maritime, River, Land and Air Transport

ARTICLE 115

Customs control of goods

An entry summary declaration or manifest lodged by the carrier with a customs administration shall be registered and shall serve as the basis for customs control of the goods.

ARTICLE 116

Electronic submission of information

The provisions in Articles 95 and 96 regarding electronic manifests shall apply where necessary *mutatis mutandis* to all modes of transport.

1. In order to secure the international supply chain, the customs administration may:
 - require, prior to the arrival of a means of transport in the customs territory of the Community, the electronic submission of information on the means of transport as well as the goods and persons on board;
 - specify information to be provided;
 - designate persons or categories of persons required to provide such information;
 - specify the circumstances under which the information shall be provided;
 - set time limits and methods for providing this information.
2. The Commission implementation regulation, as required, shall set forth the methods of application of this Article.

CHAPTER 2: EXPORT

ARTICLE 117

Proceeding to foreign

1. Unless they are placed in a warehouse or an export area after customs formalities have been completed, goods to be exported by sea, river, lake or air shall be loaded forthwith onto a vessel or aircraft.
2. Goods to be exported by land shall be driven forthwith directly to a foreign country.

ARTICLE 118

Carriage by air

1. Civil and military aircraft leaving the customs territory may only take off from a customs airport.
2. Provisions on the production of goods to customs provided for in Title III shall apply to such aircraft.

TITLE IV: CUSTOMS REGULATIONS APPLICABLE TO GOODS BROUGHT INTO THE COMMUNITY CUSTOMS TERRITORY WHILE WAITING FOR A CUSTOMS DESTINATION

CHAPTER 1: INTRODUCTION OF GOODS INTO THE COMMUNITY CUSTOMS TERRITORY

ARTICLE 119

Customs supervision of goods

1. Goods brought into the Community customs territory shall immediately on arrival be placed under customs supervision. They may be subject to control by customs administrations in accordance with applicable law.
2. The goods shall remain under such supervision for as long as is necessary to determine their customs status and shall not be removed without the permission of customs authorities.
3. The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.

Article 120

Conveyance to an approved place

1. Goods brought into the Community customs territory shall be conveyed forthwith to a customs office designated by the customs administration, or to any other location designated or approved by customs.
2. A person who assumes responsibility for transporting goods after they have been brought into the Community customs territory, including transshipment goods, shall be responsible for fulfilling the obligations in paragraph 1 of this article.
3. Paragraph 1 of this article shall not apply to goods aboard a ship or aircraft crossing the territorial waters or airspace of Member States and not bound for a destination port or airport in the Community.

Article 121

Conveyance in special cases

1. When due to unforeseen circumstances or force majeure, the obligation in Article 120, paragraph 1 cannot be carried out, the person under that obligation or any other person acting on his/her behalf shall immediately inform the customs administration of the situation. Where the unforeseen circumstances or force majeure do not result in the total loss of the goods, the authorities shall in addition be informed of the specific location of the goods.
2. If a vessel or aircraft is forced, by unforeseen circumstances or force majeure, to berth or land temporarily in the Community customs territory without being able to comply with the obligation in Article 112, paragraph 1, the person who brought the vessel or aircraft into the customs territory, or any other person acting on that person's behalf, shall immediately inform the customs administrations of the situation.

3. A Customs Administration shall determine the measures to be taken to allow customs surveillance of the goods referred to in paragraph 1, as well as goods on board a vessel or an aircraft under paragraph 2, and, if necessary, the Customs Administration shall ensure that these goods are subsequently taken to a customs office or other designated or approved place.

CHAPTER 2: SUBMISSION OF GOODS TO CUSTOMS

ARTICLE 122

Submission of goods to customs

1. Goods brought into the customs territory of the Community shall be presented forthwith to customs upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone by any of the following:
 - (a) the person who brought the goods into the customs Community territory
 - (b) the person in whose name or on whose behalf the person who brought the goods into that territory acts;
 - (c) the person who assumes responsibility for carriage of the goods after they are brought into the Community customs territory.
2. Notwithstanding the obligations of a person listed in paragraph 1, presentation of the goods may be effected instead by one of the following:
 - (a) any person who immediately places the goods under a specific customs regime;
 - (b) an authorized warehousing or free zone operator
3. A person presenting the goods shall cite the entry summary declaration or customs declaration lodged in respect of the goods.
4. Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.

CHAPTER 3: SUMMARY DECLARATION AND UNLOADING OF GOODS PRESENTED TO CUSTOMS

ARTICLE 123

Obligation to lodge an entry summary declaration

Goods brought into the customs territory of the Community shall be covered by an entry summary declaration. The entry summary declaration shall be lodged as soon as the goods are presented to customs. However, a Customs Administration may grant an extension of not more than 48 hours for this lodgment.

ARTICLE 124

Duty to lodge entry summary declaration

1. The entry summary declaration shall be lodged by the person who brings in the goods or the person responsible for transporting the goods into the territory.
2. Notwithstanding the obligations of the carrier, the entry summary declaration may be lodged instead by any of the following persons:
 - (a) the importer or consignee or other person in whose name or on whose behalf the carrier acts;
 - (b) any person who is able to present the goods in question or have them presented at the customs office of entry.
3. Where the entry summary declaration is lodged by a person other than the carrier bringing the goods into the community Customs territory, such operator shall lodge with the proper customs office a notice of arrival in the form of a manifest, waybill or cargo list containing particulars necessary for the identification of all the goods to be listed on the entry summary declaration.

ARTICLE 125

Amendment of entry summary declaration

1. The declarant may, upon application, be permitted to amend one or more particulars of the entry summary declaration after it has been lodged.
2. However, no amendment shall be possible after any of the following:
 - a) the customs authorities have informed the person who lodged the entry summary declaration that they intend to examine the goods;
 - b) the customs authorities have established that the particulars in question are incorrect;
 - c) the customs authorities have allowed the removal of the goods from the place where they were presented.
3. National legislation shall define:
 - a) criteria for establishing grounds for amendments after removal;
 - b) the data elements which may be amended;
 - c) the time limit after removal within which amendment may be permitted.

ARTICLE 126

Unloading and examination of goods

1. The goods shall not be unloaded or transferred from the means of transport on which they are loaded without the consent of the customs administration at the premises designated and approved by the customs authorities.
2. However, such authorization shall not be required in the event of imminent danger requiring the immediate unloading of all or some of the goods. In that case, the customs administrations shall immediately be informed accordingly.
3. The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.
4. The goods shall not be removed from their initial location without the approval of the customs administration.

CHAPTER 4: TRANSIT SHEDS AND CONTAINER TERMINALS AND DRY PORTS

ARTICLE 127

Placement of goods in transit shed

1. In the absence of special provisions to the contrary, goods presented to customs under the conditions specified in Articles 97, 107 and 109 of this Code may, where they are not declared in detail, be deposited in transit sheds, container terminals or dry port under an entry summary declaration.
2. Customs administrations shall approve the establishment of transit sheds, container terminals and dry ports, and their location, construction and management.
3. The conditions for the establishment, operation and use of transit sheds, container terminals and dry ports shall be determined in each Member State by the customs administration.
4. Except as otherwise provided, the time limit for storage of goods in transit sheds, container terminals and dry ports shall be 30 (thirty) calendar days.
5. Where circumstances so require, the customs administrations may extend the time limit referred to in paragraph 4 to 90 (ninety) calendar days.
6. The management of transit sheds, container terminals and dry ports may be granted to concessionaires who shall have the status of operator.
7. Goods admitted to transit sheds, container terminals and dry ports shall be subject to lodgment by the operator of an entry summary declaration or other acceptable document.
8. The customs administrations may require the operator to provide a guarantee to ensure the payment of all duties or taxes that may become due.
9. Goods deposited in transit sheds, container terminals and dry ports shall not be manipulated other than to ensure their preservation in an unaltered state without modification to their appearance or technical attributes.
10. Where goods deposited in transit sheds, container terminals or dry ports deteriorate or are damaged before removal following an accident or force majeure duly confirmed to the satisfaction of the customs authorities, approval may be granted for their clearance in their state. These provisions shall not apply to stolen goods and goods that are totally lost due to their condition.
11. Container terminals and dry ports under customs control are transit sheds within the meaning of this Chapter and are subject to all its provisions

CHAPTER 5: REQUIREMENT TO ASSIGN A CUSTOMS DESTINATION FOR GOODS PRESENTED TO CUSTOMS

ARTICLE 128

Time limit for the lodgment of declaration for goods and choice of regime

1. Goods presented to customs shall receive a customs destination
2. Where goods have been summarily declared, formalities assigning them a customs destination shall be completed within fifteen (15) working days from the date of lodgment of the entry summary declaration, unless the goods are deposited in transit sheds.
3. Except as otherwise provided, the declarant shall be free to choose, the customs procedure under which he intends to place the goods, irrespective of their nature or quantity, their country of origin or consignment, or destination.

Article 129

Customs declaration and supervision of goods

1. All goods intended to be placed under a customs procedure, shall be covered by a customs declaration appropriate for the particular procedure.
2. Goods in free circulation declared for export, community transit or outward processing shall be subject to customs supervision from the time of acceptance of the declaration referred to in paragraph 1 until such time as they are taken out of the customs territory of the Community or are abandoned to the State or destroyed or the customs declaration is invalidated.

Article 130

Competent customs offices

Except where otherwise provided, the competent customs office for placing the goods under a customs procedure shall be the customs office responsible for the place where the goods are presented to customs.

TITLE V: TAKING GOODS OUT OF THE COMMUNITY CUSTOMS TERRITORY

CHAPTER 1: GOODS LEAVING THE CUSTOMS TERRITORY

ARTICLE 131

Exit summary declaration

1. Where goods are to be taken out of the customs territory of the Community and a customs declaration is not required, an exit summary declaration shall be lodged at the appropriate customs office of exit.
2. Commercial, port or transport documents may be used provided the documents contain particulars required to fill out a summary declaration.
3. The exit summary declaration shall be lodged by any of the following:
 - a) the person who transports the goods or who assumes responsibility for transporting the goods out of the Community Customs territory,
 - b) the exporter or consignor or other person in whose name or on whose behalf the carrier acts;
 - c) any person who is able to present the goods in question or have them presented at the customs office of exit.

ARTICLE 132

Customs supervision and exit formalities

1. Goods being taken out of the Community Customs territory shall be subject to customs supervision and may be selected for customs control. Where necessary, the customs authorities may determine the route and the time by which goods may leave the Community
2. Goods leaving the Community Customs territory shall be submitted to Customs by any of the following:
 - a) The person exporting the goods from the Community Customs territory;
 - b) The person in whose name and on whose behalf the person exporting the goods from the Community Customs territory.
 - c) A person who assumes responsibility for carriage of the goods prior to their exit out of the community Customs territory.
3. Goods to be taken out of the customs territory of the Community shall be submitted to Customs at the appropriate customs office in the area where the goods are leaving the customs territory of the Community and shall be subject to compliance with exit formalities especially, as appropriate, to the following:
 - (a) the repayment or remission of import duty;
 - (b) the payment of export refunds;
 - (c) the collection of export duty;
 - (d) the formalities required under provisions in force with regard to other charges;
 - (e) the enforcement of prohibitions and restrictions justified on grounds of, inter alia, public morality, public order or public security, the protection of the health and life of humans, animals or plants, protection of the environment, protection of national heritage of artistic, historic or archaeological value and the protection of industrial or commercial property, goods infringing intellectual property rights, cash as well as the implementation of trade policy measures.
4. Release for exit shall be granted by the customs authorities on condition that the goods in question shall be taken out of the customs territory of the Community in the same condition as when the goods were presented at the exit point.

TITLE VI: THE CUSTOMS CLEARANCE PROCESS

CHAPTER 1: CUSTOMS DECLARATION

SECTION 1: Mandatory Nature of the Customs Declaration

ARTICLE 133

Assignment to a customs procedure

1. Except as otherwise provided, goods may at any time be placed under any customs procedure, irrespective of their nature, their quantity, their origin, their place of manufacture or their destination.
2. Paragraph 1 shall not prevent the application of prohibitions or restrictions that are justified for reasons of public morality, public order, public safety, the protection of health, lives of people or animals, the preservation of plants, the protection of national treasures with artistic, historic or archaeological value, or the protection of intellectual property.

ARTICLE 134

Customs declaration to be mandatory

1. All imported or exported goods shall be the subject of a customs declaration assigning the goods to a customs procedure.
2. An exemption from duties and taxes shall not waive the obligation provided for in paragraph 1
3. The following shall be exempt from the customs declaration described in paragraph 1 above: means of transport for private or commercial purposes engaged in commercial transport, stops, visits or missions, in the Community.
4. The customs declaration must be lodged at a customs office opened for the envisaged operation

ARTICLE 135

Time of lodgement

1. On importation, the customs declaration must be lodged:
 - a) when there is no entry summary declaration, upon arrival of the goods at the customs office or, if the goods have arrived before the office opened, from when the office is opened.
 - b) when there is an entry summary declaration, after the latter has been lodged and within the statutory period (not including Sundays and holidays) after the goods arrive at the office and during opening hours.
2. The customs declaration may be lodged before the expected presentation of the goods to customs. If the goods are not presented within 30 days of the filing of the declaration, the latter is deemed not to have been lodged. The conditions of application of this provision shall be determined by the competent authorities of each Member State.
3. At exportation the customs declaration must be lodged in the same conditions as those provided in paragraph 1 (a) of this Article.

4. The declaration transmitted by electronic means shall be deemed to have been lodged at the time of its registration in the computer platform provided for that purpose

ARTICLE 136

Supporting documents

1. All the documents whose production is necessary for application of the provisions governing the customs procedure under which the goods are being declared shall be attached to the customs declaration.
2. Unless required for customs control, a customs Administration shall accept hard or electronic copies of supporting documents required for the completion of customs formalities according to conditions established under applicable law. The case shall be the same for documents issued by an administration where the original has earlier on been lodged.
3. Where a customs declaration is passed using electronic data processing, a customs authority may allow supporting documents to be submitted using the same process. A customs Administration may allow electronic submission of documents to be replaced by access to the corresponding electronic data lodged in the computer system of the economic operator.
4. The customs authorities shall limit the requirements regarding the information that must be provided in the declaration, to those deemed necessary for the assessment and collection of duties and taxes, the compilation of statistics and the application of customs legislation.

SECTION 2: Persons Authorized To Make Detailed Goods Declaration

ARTICLE 137

Person submitting a customs declaration

1. A customs declaration may be passed by a person in a position to submit or make available all documents necessary for the application of provisions governing the customs regime under which the goods are declared. Such a person must further be in a position to present the goods in question at the proper customs office. Where acceptance of a declaration entails special obligations for a specific person, a declaration shall be passed by the specific person or his representative.
2. A declaration may also be passed by a certified Customs broker.
3. A person shall not purport to perform, in the name and on behalf of another person, customs formalities in respect of a customs goods declaration without having been certified as a Customs broker.
4. Certification and organization criteria for Customs brokers shall be set out under implementation regulations.
5. A Person desirous of passing customs declarations on his own shall justify and offer the same financial security as a certified customs broker.

6. Except for a customs declaration for which only a certified customs broker may act as a representative for another person, a person may get himself represented before a Customs Administration for the performance of formalities prescribed under customs law.
7. Where there is representation the mandate holder shall be in possession of a power of attorney whose production may be required by the Administration at any time.

ARTICLE 138:

Submission of provisional declaration

1. Where a person authorized to submit customs declarations does not have the required details to prepare the declarations, that person may be authorized to inspect the goods before lodgment of the declarations and to take samples. The person shall then submit a provisional declaration, which shall not relieve him of the obligation to provide the customs declaration. Where the declaration is not electronic, the date and the declarant's signature shall be hand written.
2. Any manipulation likely to alter the presentation of goods that are provisionally declared shall be prohibited.
3. The form of a provisional declaration and the conditions under which goods may be inspected in advance shall be determined by the competent national authorities.

SECTION 3: Form, Contents and Registration Of The Customs Declaration

ARTICLE 139

Form and content of the customs declaration

1. The customs declaration shall be made:
 - a) in writing; or
 - b) electronically; or
 - c) by oral declaration or other act by which the owner of the goods demonstrates his/her willingness to place the goods under a customs procedure, where this option is specified in the provisions enacted by the customs administrations.
2. The customs declaration shall be made in writing on a form that complies with the official template for this purpose. It shall be signed or validated by the declarant and shall include all the particulars necessary for application of the provisions governing the customs procedure under which the goods are declared.
3. The form of the customs declaration, the particulars on the declaration, the attached documents as well as the uniform customs procedure code shall be laid out by the Commission by way of a regulation by the Council of Ministers. This regulation shall take into account the applicable international standards or portions of those standards on the formalities and procedures for importation, exportation or transit.
4. The methods for preparing and processing electronic declarations shall be determined by national law.

Article 140

Standard customs declaration

1. Standard customs declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared
2. The supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged.

Article 141

Simplified customs declaration

1. The customs authorities may accept that a person has goods placed under a customs procedure on the basis of a simplified declaration which may omit certain of the particulars or the supporting documents referred to in article 136.
2. The regular use of a simplified declaration referred to in paragraph 1 shall be subject to an authorisation from the customs authorities.

ARTICLE 142

Provisional or incomplete declaration

1. Customs Authorities, so long as prescribed conditions are met, shall allow a person to have goods placed under a customs regime through the use of a provisional or incomplete declaration for which some particulars or supporting documents as indicated in article 136 may be omitted.
2. Registration of a provisional or incomplete declaration is not meant to extend to the goods a different tariff treatment from what would have been applied if a complete and final declaration had been lodged directly.
3. The conditions referred to in paragraphs 1 and 2 of this article and the specifications required to pass a provisional or incomplete declaration shall be determined under national law.

Article 143

Supplementary Declaration

1. In the case of a simplified declaration the declarant shall lodge a supplementary declaration containing the supplementary particulars necessary for the customs procedure concerned,
2. The supplementary declaration can be of global, periodic, or summary nature
3. The particulars on a supplementary declaration are expected to constitute, together with the particulars of declarations to which they relate, one declaration with effect from the date of filing of the corresponding primary declaration.

ARTICLE 144

Acceptance of a declaration

1. Customs declarations which comply with the conditions laid down in this Chapter shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs, or that at the discretion of the customs authorities, the goods be made available for purposes of customs control.
2. The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.

Article145

Submission subject to later production of documents

Customs declarations that do not include the required documents may be accepted if the declarant was so authorized. This authorization shall be subject to the declarant's guaranteed commitment to submit the missing documents within the time limit (one month) from the date on which the declaration was registered. Such authorization shall not be granted if the missing documents are required for external trade and exchange controls, or for the application of prohibitions.

Article 146

Simplified customs declarations relating to goods falling under different tariff subheadings

1. Where the same consignment consists of goods of different tariff subheadings and the processing of each of these goods under its tariff subheading would entail, for the purposes of the customs declaration, work and costs which are disproportionate to the amount of the import or export duties applicable to them, the customs authorities may, at the request of the declarant, accept that the entire consignment be taxed by retaining the tariff subheading of those goods with the highest import or export duty.
2. The customs authorities shall refuse recourse to the simplification referred to in paragraph 1 for goods subject to prohibition or restriction measures or excise duties and other internal taxes where the correct classification is necessary for the application of this measure.

ARTICLE 147

Non acceptance of detailed declaration

Declarations that are in the improper form or those not supported by mandatory documents shall be considered unacceptable. The declarant shall be notified by all available means (electronic, written or oral)

ARTICLE 148

Amendment of declaration

1. A declarant shall be allowed, upon his request, to amend one or more statements in the declaration after it has been accepted.
2. An amendment request shall not be granted after customs authorities:
 - a) have informed the declarant of their intent to conduct examination of the goods;
 - b) have identified inaccuracies in the declared particulars, or
 - c) have released the goods
3. Upon the declarant's request and for reasons deemed valid by customs, the customs administrations may, under conditions determined by national legislation, authorize amendment of the goods declaration after verification of the declaration has begun. However, customs may take the necessary measures, including the application of a penalty, if an offence is discovered during the verification of the goods declaration or examination of the goods.
4. The amendment shall not cause the goods declaration to apply to goods other than those initially declared.

ARTICLE 149

Annulment of a declaration

1. Upon the declarant's request and before the goods are released, a customs administration may invalidate a previously accepted declaration in the following cases:
 - a) where the administration is satisfied that the goods shall be placed forthwith under another procedure;
 - b) where the administration is satisfied that for specific reasons, the placement of the goods under the customs regime under which the goods have been declared is no longer justified.
2. Except that where a customs authority has informed a declarant of its intent to examine the goods, the request for annulment shall not be accepted before the examination takes place.
3. A declaration shall not be annulled after customs release of the goods.

SECTION 4: Verification of The Customs Goods Declaration And Examination Of Goods

ARTICLE 150

Verification of a customs declaration

1. The customs authorities may, for the purpose of verifying the accuracy of the particulars contained in a customs declaration which has been accepted:
 - a) examine the declaration and the supporting documents;
 - b) require the declarant or one to whom he has given power of attorney to provide other documents;
 - c) examine the goods;
 - d) take samples for analysis or for detailed examination of the goods.

ARTICLE 151

Examination and sampling of goods

1. When goods are examined, priority shall be given to live animals, perishable goods and other goods that Customs considers as urgently required.
2. Where the competent customs authorities decide to examine the goods in accordance with article 150 (c) above or to take samples in accordance with Article 150 (d) above, they shall designate the place and time to that effect and shall inform the declarant accordingly.

At the request of the declarant, the competent customs authorities may designate a place other than the customs premises or a time outside the official opening hours of that customs office..

3. Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.

4. The declarant shall have the right to be present or to be represented at the examination of the goods or the taking of samples. Where the customs authorities have reasonable grounds to do so, they may require the declarant to attend, or to be represented at, such examination or sampling, or provide the assistance necessary to facilitate the examination or sampling.

5. Where the declarant refuses to be present during the examination of the goods or to take samples or does not provide the necessary assistance as requested by the customs authorities, the customs authorities shall fix a time limit for him to be present or provide the assistance requested.

If the declarant fails to comply with the injunctions of the customs authorities at the end of the period timeframe, the customs authorities shall, on their own, examine the goods. The risks and the costs shall be at the charge of the declarant. If necessary, the customs authorities may call upon the services of an expert appointed in accordance with national legislation

6. The sampling shall be taken by the customs authorities themselves. They may, however, require the declarant to carry out the sampling or use an expert to take the samples under their supervision. The expert is appointed in accordance with national legislation.

The quantities to be taken do not exceed those which are necessary to enable the analysis or in-depth control, including any subsequent counter-analysis.

The quantities taken as samples are not deductible from the quantity declared.

7. If samples are taken in accordance with the applicable rules, the customs administrations shall not compensate the declarant. The costs of analysis or control shall be borne by the declarant, unless the results confirm the information on the goods declaration. The taking of samples, the requirement for technical documentation or expert evaluation shall not prevent the goods from being released before the results, if the duties have been guaranteed and all the conditions associated with the requested procedure have been fulfilled.

8. In the case of documented offences, where the goods are not subject to forfeiture or likely to be needed as material evidence at a later stage in the process and where the persons responsible pay the duties and taxes and provide a guarantee to ensure recovery of all additional duties and taxes required, as well as any penalty to which they may be liable.

Article 152

Partial examination and sampling of goods

1. Where only part of the goods covered by a customs declaration is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be deemed to apply to all the goods covered by the same declaration.
However, the declarant may request a further examination or sampling of the goods if he or she considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods declared. The request shall be granted provided that the goods have not been released or, if they have been released, that the declarant proves that they have not been altered in any way.
2. For the purposes of paragraph 1, where a customs declaration covers goods falling under two or more items, the particulars relating to goods falling under each item shall be deemed to constitute a separate declaration.
4. In case of a dispute, the declarant shall have the right to reject the result of partial examination and to demand a full examination of the goods in dispute.

Section 5: Identification Measures

ARTICLE 153

Identification measures

1. The customs administrations shall take measures allowing for the identification of goods where such identification is necessary to guarantee compliance with the conditions of the customs procedure for which the goods are declared.
2. The means of identification affixed to goods or means of transport may be removed or destroyed only by the customs administrations or with their consent, unless such removal or destruction is due to unforeseeable circumstances or force majeure, or the removal or destruction is necessary to ensure the safety of the goods or the means of transport.

SECTION 6: Resolution of Disputes over the Nature, Origin or Value of Goods

Article 154

Settlement of Dispute over classification, origin or value

1. Where in the course of the verification of the Customs declaration a customs administration disputes the information provided on the declaration in respect of the classification, origin or value and the declarant does not agree with this assessment, the dispute shall be presented to the national authority responsible for resolving customs disputes.
However member states shall resort to this procedure where a community text or international regulations provide a specific procedure for the settlement of the disputes relative to classification, origin or valuation.
- 2 Unless otherwise provided, upon service of the appeal, the customs authorities shall release the goods subject to the dispute, on condition thato:

- the release does not prevent the examination of samples of the goods by the national authority responsible for settling customs disputes;
 - the goods are not subject to measures of prohibition against their release;
 - the amount of the difference between the duties and taxes recognized and those declared is recorded or guaranteed by a security.
3. In the case of a dispute concerning the classification of the goods, claims may be submitted to the national body specified in the regulations of each Member State, which shall decide the classification. In the event of disagreement, any of the parties may apply to the Commission for arbitration.
 4. All decisions on classification shall be submitted to the Commission for review and, as required, for distribution to Member States.

SECTION 7: Application of The Examination Results

ARTICLE 155

Examination results and application of duties and taxes and other customs measures

1. Except where the transitional provisions provided for in Article 28 above apply, duties, taxes and other customs measures shall be applied according to the examination results, and if applicable, in accordance with the definitive decision by the national authority responsible for resolving customs disputes, or the authority authorized by the Community.
2. Where a customs administration does not examine the declared goods, the duties, taxes and other customs measures shall be applied according to the information provided on the declaration.

SECTION 8: Recovery, Payment and Repayment of Duties and Taxes

ARTICLE 156

Determination of the amount of import or export duty

1. The amount of import or export duty payable shall be determined by the customs authorities responsible for the place where the customs debt is incurred or is deemed to have been incurred as soon as they have the necessary information.
2. The customs authorities may accept the amount of import or export duty payable determined by the declarant.
3. The duties and taxes to be paid are those in effect on the date of registration of the detailed declaration.
The duties and taxes payable for each item on one declaration shall be rounded to the lower currency unit.
4. Duties and taxes due on each item on a declaration shall be rounded off to the lower currency unit
5. National legislation shall determine a minimum value or a minimum amount of duties and taxes or both, below which no duties and taxes will be collected.

ARTICLE 161

General time-limit for payment

Amounts of import or export duty, corresponding to a customs debt notified in accordance with article 175, shall be paid by the debtor within the period prescribed by the customs authorities.

ARTICLE 158

Mode of payment

1. Payment shall be made in cash or by any other means with similar discharging effect, including by adjustment of a credit balance, in accordance with national legislation.
2. National administrations in charge of collection shall specify the procedures to allow electronic payment of duties, taxes, fees and charges to be recovered at importation or exportation.
3. Payment may be made by a third person in place of the debtor.
4. The officers charged with collection shall provide receipts.

ARTICLE 159

Deferment of payment

The customs authorities shall, at the request of the person concerned and upon provision of a guarantee, permit deferment of payment of the duty payable on imports and exports in accordance with national legislation.

Article 160

Other payment facilities

1. The customs authorities may grant the debtor payment facilities other than deferred payment on condition that a guarantee is provided, under conditions specified by national legislation.
2. Where facilities are granted pursuant to the above paragraph, credit interest or interest by reason of late payment shall be charged on the amount of import or export duty, under conditions specified by national legislation.

Article 161

Enforcement of payment

Where the amount of import or export duty payable has not been paid within the prescribed period, the customs authorities shall secure payment of that amount by all means available to them in accordance with national legislation.

ARTICLE 162

Repayment of duties and taxes

1. Subject to the conditions laid down in this Section, amounts of import or export duty and taxes shall, provided that the amount to be repaid exceeds a certain amount to be determined by the competent national authorities, be repaid on the following grounds:
 - a) overcharged amounts of import or export duty;
 - b) defective goods, partially or totally damaged goods, or goods not complying with the terms of the contract;
 - c) error in assessment by the customs authority provided that the following conditions are met:
 - The debtor could not reasonably detect this error, and
 - The debtor acted in good faith;
 - d). Goods which have been the subject of an advance declaration and which have not arrived
2. In addition, where an amount of import or export duties and taxes has been paid and the corresponding customs declaration is cancelled, that amount shall be repaid.
3. No repayment shall be granted when the situation which led to the notification of the customs debt results from deception by the debtor.
4. Where the competent authority has granted repayment in error, the original customs debt shall be reinstated insofar as it is not time-barred.
5. The conditions under which the repayment may be made, as well as the methods and time limits, shall be established by the competent national authority.

SECTION 9: RELEASE OF GOODS

ARTICLE 163

General rules

1. Where the conditions for placing the goods under the procedure concerned are fulfilled the customs authorities shall release the goods as soon as the particulars in the customs declaration have been verified or are accepted without verification.
2. The first subparagraph shall also apply where verification as referred to in Article 151 cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.
3. All goods covered by the same declaration shall be released at the same time.
4. For the purposes of paragraph 1 where a customs declaration covers several items, the information in respect of each item shall be considered as a separate customs declaration.

ARTICLE 164:

Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee

1. Where the placing of goods under a customs procedure gives rise to a customs debt, the release of the goods shall be conditional upon the payment of the amount of import or export duty corresponding to the customs debt or the provision of a guarantee to cover that debt.

2. Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the customs authorities require the provision of a guarantee, those goods shall not be released for the customs procedure in question until such guarantee is provided.

SECTION 10: Removal of Goods

ARTICLE 165

General Rules

1. No person shall take possession of goods under customs custody or in any places designated by the Customs Administration without the authorization of the Customs and without prior payment of the duties and taxes, or guarantee of the duties and taxes.
2. The goods taken to the customs administration offices should be removed upon the issuance of this authorization except a special time frame is allowed by the customs administration.

SECTION 11: DISPOSAL OF GOODS

ARTICLE 166

Measures to be taken by customs authorities

1. The customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods in the following cases:
 - a) where any of the obligations laid down in the customs legislation concerning the introduction of non-Community goods into the customs territory of the Community has not been fulfilled, or the goods have been abstracted from customs supervision;
 - b) where the goods cannot be released for any of the following reasons:
 - it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the customs authorities;
 - the documents which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided;
 - payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be, have not been made or provided within the prescribed period;
 - the goods are subject to prohibitions or restrictions;
 - c) where the goods have not been removed within a reasonable period after their release;
 - d) where after their release, the goods are found not to have fulfilled the conditions for that release; or
 - e) where goods are abandoned to the State in accordance with Article 168.

ARTICLE 167

Destruction of goods

1. Where the customs authorities have reasonable grounds for doing so, they may require goods which have been presented to customs to be destroyed and shall inform the holder of the goods accordingly.
2. The costs of the destruction shall be borne by the holder of the goods.

ARTICLE 168

Abandonment of goods

1. With prior permission from customs authorities, goods may be abandoned to the State by the owner of the regime, or by the holder of the goods.
2. Abandonment of goods shall not result in cost to the State. The regime owner or the holder of the goods, as the case may be, shall bear the entire cost of destruction or any other method of disposal of the goods.
3. Goods whose abandonment is approved by the customs authorities shall be sold under the same conditions as goods abandoned following settlement. Any residue shall be paid to the State Treasury after deduction of duties and accessory costs.

SECTION 12: Verification of Declarations after Customs Clearance

ARTICLE 169

Review of declaration and other post clearance controls

1. A customs administration may systematically, after the goods have been released, audit the goods declaration.
2. A Customs Administration may carry out goods verification where the goods are still available for verification..
3. Customs Administrations may also conduct investigations and verification into the regularity of clearance operations.
4. These controls may be applied to the declarant, the importer or exporter, the consignee or any person directly or indirectly involved with those operations, as well as any other person in possession of documents and data related to customs clearance of the goods.
5. Where following post-clearance review, investigation or verification of a declaration, it comes out that the applicable customs provisions were applied based on incorrect or incomplete information, the customs administration shall take the necessary measures to rectify the situation based on the new information

CHAPTER 2. CUSTOMS DEBT AND GUARANTEE

SECTION 1: INCURRENCE OF CUSTOMS DEBT

ARTICLE 170

Place of incurrence of the customs debt

1. The customs debt is incurred at the place where the customs declaration is lodged.
2. In all other cases, the customs debt is incurred at the place where the factors leading to the debt originate.
3. If it is not possible to determine that place, the customs debt is incurred at the place where the customs authorities conclude that the goods are in a situation that gives rise to a customs debt.

ARTICLE 171

Customs debt at importation

1. A customs debt at importation shall be incurred through the placing of non-community goods liable to import duties and taxes under a customs procedure.
2. A customs debt shall be incurred on acceptance of the customs declaration.
3. The declarant shall be the debtor. Where there is indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor. Where a customs declaration in respect of a procedure is drawn up on the basis of information which leads to all or part of the import duties not being collected, the person who provided the information required to draw up the declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

ARTICLE 172

Customs debt incurred at import through non-compliance

1. For goods liable to import duties, a customs debt at importation shall be incurred through non-compliance with any of the following:
 - a) any of the obligations laid down in customs legislation concerning the admission of non-Community goods into the customs territory of the Community, their removal from customs supervision, or the movement, processing, storage, temporary admission or disposal of such goods within that territory;
 - b) any of the obligations laid down in customs legislation concerning the end-use of goods within the customs territory of the Community;
 - c) a condition governing the placing of goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty.
2. The time at which the customs debt is incurred shall be either of the following:
 - a. the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;
 - b. the moment when a customs declaration is accepted for the placing of goods under a customs procedure where it is established subsequently that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.

ARTICLE 173

Customs debt at Export and outward processing

1. A customs debt on exportation shall be incurred through the placing of goods liable to export duties under the export procedure or the outward processing procedure.
2. The customs debt shall be incurred at the time of acceptance of the customs declaration.
3. The declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor. Where a customs declaration is drawn up on the basis of information which leads to all or part of the export duties not being collected, the person who provided the information required for the declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

ARTICLE 174

Customs debt at export incurred through non-compliance

1. For goods liable to export duties, a customs debt on exportation shall be incurred through non-compliance with either of the following:
 - a) one of the obligations laid down in customs legislation for the exit of the goods;
 - b) the conditions under which the goods were allowed to leave the customs territory of the Community with total or partial relief from export duties.
2. The time when a customs debt is incurred shall be one of the following:
 - a) the moment at which the goods actually leave the customs territory of the Community without a customs declaration;
 - b) the moment at which the goods reach a destination other than that for which they were allowed to leave the customs territory of the Community with total or partial relief from export duties;
 - c) should the customs authorities be unable to determine the moment referred in point (b), the expiry of the time limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.
3. In cases referred to under point (a) of paragraph 1, the debtor shall be any of the following:
 - a) any person who was required to fulfil the obligation concerned;
 - b) any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation;
 - c) any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that a customs declaration had not been lodged but should have been.
4. In the cases referred to in paragraph 1 (b), the debtor shall be any person who must satisfy the conditions which have allowed the goods to leave the customs territory of the Community with total or partial exemption from export duties.

ARTICLE 175

Notification of a customs debt

1. The customs debt shall be notified to the debtor in the form prescribed by national legislation.

2. Where the amount of import or export duty payable is equal to the amount entered in the customs declaration, release of the goods by the customs authorities shall be equivalent to notifying the debtor of the customs debt.
3. Where paragraph 2 does not apply, the customs debt shall be notified to the debtor by the customs authorities when they are in a position to determine the amount of import or export duty payable and take a decision thereon.

ARTICLE 176

Limitation of a customs debt

1. No customs debt shall be notified to the debtor after the expiry of a period of three years from the date on which the customs debt was incurred.
2. Where the customs debt is incurred as the result of an act which, at the time it was committed, was liable to give rise to criminal court proceedings, the three-year period laid down in paragraph 1 shall be extended to a period of 10 years.
3. Where an appeal is lodged in accordance with Article 50, the periods laid down in paragraphs 1 and 2 of this article is suspended from the date on which the appeal is lodged and shall last for the duration of the appeal proceedings.
4. Where a customs debt is reinstated pursuant to Article 162 paragraph 4, the periods laid down in paragraphs 1 and 2 shall be considered as suspended from the date on which the application for repayment or remission was submitted, until the date on which the decision on the repayment or remission was taken.

SECTION 2: Extinguishment of Customs Debt

ARTICLE 177

Extinguishment of customs debt

1. Without prejudice to the provisions in force relating to non-recovery of the amount of import or export duty corresponding to a customs debt in the event of the judicially established insolvency of the debtor, a customs debt on importation or exportation shall be extinguished in any of the following ways:
 - a) by payment of the amount of import or export duty;
 - b) where, in respect of goods declared for a customs procedure entailing the obligation to pay duties, the customs declaration is invalidated;
 - c) where goods liable to import or export duties are confiscated or where goods liable to import or export duties are seized and simultaneously or subsequently confiscated;
 - d) where goods liable to import and export duties are destroyed under customs supervision or abandoned to the State;
 - e) where the disappearance of the goods or the non-fulfilment of obligations arising from the customs legislation results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authorities.For purposes of this sub paragraph, goods shall be considered as irretrievably lost when they have been rendered unusable by any person;

- f) where the customs debt was incurred as a result of noncompliance and the following conditions are fulfilled:
 - the failure which led to the incurrance of a customs debt had no significant effect on the correct application of the customs procedure concerned and did not constitute an attempt at deception;
 - all of the formalities necessary to regularize the situation of the goods are subsequently carried out;
 - g) where goods released for free circulation duty-free, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the customs authorities;
2. In the event of confiscation as referred to in paragraph 1(c) ,the customs debt shall, nevertheless, for the purposes of penalties applicable to customs offences, be deemed not to have been extinguished where, under the law of a Member State, customs duties or the existence of a customs debt provide the basis for determining penalties.

SECTION 3: Guarantee for a potential or existing customs debt

ARTICLE 178

General provisions

1. This Chapter shall apply to guarantees both for customs debts which have been incurred and for those which may be incurred, unless otherwise specified
2. A customs Administration may require the provision of a guarantee to ensure the payment of import or export duties amounting to the customs debt. Where the relevant provisions provide for it, the required guarantee may also cover charges under other relevant provisions.
3. Where the customs authorities require a guarantee to be provided, it shall be required from the debtor or the person who may become the debtor. They may also permit the guarantee to be provided by a person other than the person from whom it is required
4. Without prejudice to Article 181 below, the customs authorities shall require only one guarantee to be provided in respect of specific goods or a specific declaration.
The guarantee provided for a specific declaration shall apply to the amount of import or export duty corresponding to the customs debt and other charges in respect of all goods covered by or released against that declaration, whether or not that declaration is correct. If the guarantee has not been discharged, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods.
5. A guarantee shall not be required of States, territorial entities, regional and local authorities and other public bodies for activities or operations undertaken by these bodies in their capacity as public authorities.
6. A customs authority may waive the requirement to provide a guarantee where the import or export duty amount to be covered does not exceed the threshold set out under national law.

ARTICLE 179: Provision and amount of guarantee

1. Provision of a guarantee may be compulsory or optional.

2. Where it is compulsory for a guarantee to be provided, the customs authorities shall fix the amount of such guarantee at a level equal to the precise amount of import or export duty corresponding to the customs debt and of other charges where that amount can be established with certainty at the time when the guarantee is required.

Where it is not possible to establish the precise amount, the guarantee shall be fixed at the maximum amount, as estimated by the customs authorities, of import or export duty corresponding to the customs debt and of other charges which have been or may be incurred.

3. Where the provision of a guarantee is optional, such guarantee shall in any case be required by the customs authorities if they consider that the amount of import or export duty corresponding to a customs debt and other charges are not certain to be paid within the prescribed period. Its amount shall be fixed by those authorities so as not to exceed the amount of import or export duties.

ARTICLE 180

Types of guarantee

1. A guarantee may be provided in one of the following forms:
 - (a) by a cash deposit or by any other means of payment recognized by the customs authorities.
 - (b) by an undertaking given by a guarantor;
 - (c) by a form of guarantee which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid.
2. The guarantor referred to in point (b) of paragraph 1 above shall be a third person established in the customs territory of the Community. The guarantor shall be approved by the customs authorities requiring the guarantee, unless the guarantor is a credit institution, financial institution or insurance company accredited in the Community in accordance with Community provisions in force.
3. The guarantor shall undertake in writing to pay the secured amount of import or export duty corresponding to a customs debt and other charges.
4. The customs authorities may refuse to approve the guarantor or the type of guarantee proposed where either does not appear certain to ensure payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and of other charges.

ARTICLE 181

Additional or replacement guarantee

Where the customs authorities establish that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and other charges, they shall require any of the persons referred to in Article 178 (3) either to provide an additional guarantee or to replace the original guarantee with a new guarantee, according to his choice under conditions provided in article 179 above.

ARTICLE 182

Release of the guarantee.

1. The customs authorities shall release the guarantee immediately the customs debt or liability for other charges for which the guarantee was posted is extinguished or is not likely to arise.
2. Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part of the amount which has been secured, a proportionate part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.

TITLE VII: RELEASE FOR FREE CIRCULATION AND REIMPORTATION IN THE SAME STATE

CHAPTER 1: FREE CIRCULATION

ARTICLE 183

Principles

1. Non-Community goods intended to be put on the Community market or intended for private use or consumption within the Community shall be placed under release for free circulation.
2. The modalities for the application of this article shall be provided in a regulation by the Council of Ministers.

CHAPTER 2: REIMPORTATION IN THE SAME STATE

ARTICLE 184

Definition

The Customs procedure under which goods which were exported may be taken into home use free of import duties and taxes, provided they have not undergone any manufacturing, processing or repairs abroad and provided that any sums chargeable as a result of repayment or remission of or conditional relief from duties and taxes or of any subsidies or other amounts granted in connection with exportation must be paid.

ARTICLE 185

Scope and effect

1. Goods which, after initial export out of the Community customs territory as community goods, are re-imported within three (3) years and declared for home consumption shall, on application from an interested party, granted relief from import duties. Import duty relief shall not be granted for re-imported goods unless the goods are in the same state as they were at export.
2. Re-importation in the state and duty relief is granted under the conditions defined by the customs authorities:
 - If the goods are reimported by a person other than the person who exported them,
 - If the goods have been used, damaged or deteriorated during their stay abroad,
 - If the goods have undergone operations required to maintain them in good condition or maintenance during their stay abroad however, provided their value does not become higher than they had at the time of export, because of these operations. In the latter case the value added is subject to taxation.
3. Where re-imported goods had been, prior to their export out of the Community customs territory, cleared for home consumption under duty relief or at a reduced rate of duty under a special regime, the relief referred to in paragraph 1 shall be granted only on condition that they shall be cleared under the same regime.
4. The exportation without condition of return or placement of goods under customs suspense procedure before the release for consumption on re-importation, does not waive the benefit of duty relief on re-importation. However, the customs authorities may determine when it requires a condition of return and identification measures during export.

ARTICLE 186

Cases where import duty relief shall not be granted

Import duty relief shall not be granted for goods exported out of the community customs territory under the outward processing regime unless the goods are no longer in the state in which they were at export.

ARTICLE 187

Operation

The customs administration:-

- Sets deadlines for re-importation sufficient to account for the circumstances of each transaction and welcomes legitimate requests for extensions;-
- may permit, except in special circumstances, the goods to be released on re-importation at any office open to such operations;-
- Allows exports with condition of return to be converted into definitive exports, provided that the conditions attached to the final export are met;-
- Sets up simplified procedures including among others, the waiver of customs declaration, for the goods covered by several export and re-import operations in a given period

TITLE VIII: CUSTOMS SUSPENSE PROCEDURES

CHAPTER 1

ARTICLE 188

Categories of suspense procedures

Goods may be placed under any one of the following suspense procedures:

- a) Transit, which also include customs transit, transshipment, and coastwise trading
- b) Procedures involving storage, comprising customs warehousing;
- c) Specific use, which comprises temporary admission
- d) Procedures involving processing, which comprises inward processing, outward processing, drawback, and processing for home consumption.

ARTICLE 189

Authorization

1. An authorization from the customs authorities shall be required for the following:
 - the use of the inward or outward-processing procedure, the temporary admission procedure,
 - the operation of storage facilities or customs warehousing of goods,
2. The conditions under which the use of one or more of the procedures referred to above or the operation of storage facilities may be allowed shall be set out in the authorization.
The conditions under which authorization shall be granted, the competent authority to grant authorization and the conditions under which authorization may be suspended or withdrawn shall be specified in national legislation.
3. Except where otherwise provided for in the customs legislation, the authorization referred to in paragraph 1 shall be granted only to the following persons:
 - a) the person who uses the goods or arranges for their use or who carries out processing operations on the goods or arranges for operations to be carried out in the case of temporary admission or inward processing procedure.
 - b) persons who are established in the customs territory of the Community;
 - c) persons who provide the necessary assurance of the proper conduct of the operations and, in cases where a customs debt or other charges may be incurred for goods placed under a special procedure, provide a guarantee.
4. Notwithstanding the provisions of paragraph 1 of this article, the authorization shall be granted only where the following conditions are fulfilled:
 - a) where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements disproportionate to the economic needs involved;
 - b) where the essential interests of Community producers would not be adversely affected by an authorization for a processing procedure (economic conditions).
5. The Commission shall determine periodically by implementing regulation, measures governing the following:
 - a) examination of economic conditions;

- b) the determination of cases in which the essential interests of Community producers are likely to be adversely affected, taking into account commercial and agricultural policy measures;
 - c) the determination of cases in which the economic conditions are deemed to be fulfilled.
6. The holder of the authorization shall notify the customs authorities of all factors arising after the authorization is granted which may influence its sustenance or substance

ARTICLE 190

Records

1. Except for the transit procedure, or where otherwise provided for under the customs legislation, the holder of the authorization, the holder of the procedure, and all persons carrying on an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zones, shall keep records in a form approved by the customs authorities.

The records must enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movement.

ARTICLE 191

Discharge of a procedure

1. In cases other than the transit procedure and without prejudice to Article 173, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have left the customs territory of the Community, or have been destroyed with no waste remaining, or are abandoned to the State.
2. The transit procedure shall be discharged by the customs authorities when they are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has duly ended.
3. The customs authorities shall take all the measures necessary to regularize the situation of the goods in respect of which a procedure has not been discharged under the prescribed conditions.

ARTICLE 192

Transfer of rights and obligations

The rights and obligations of the holder of a procedure with regard to goods which have been placed under a special procedure other than transit may, under the conditions laid down by the customs authorities, be fully or partially transferred to other persons who fulfil the conditions laid down for the procedure concerned.

ARTICLE 193

Usual forms of handling

Goods placed under customs warehousing or a processing procedure or in a free zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.

ARTICLE 194

Equivalent goods

1. “Equivalent goods” means Community goods which are stored, used or processed instead of the goods placed under a special procedure.

Under the outward-processing procedure, “equivalent goods” means non-Community goods which are processed instead of Community goods placed under the outward-processing procedure.

Equivalent goods shall have the same Tariff and Statistical Nomenclature, the same commercial quality and the same technical characteristics as the goods which they are replacing.

2. The customs authorities shall authorize the following, provided that the proper conduct of the procedure, in particular customs supervision, is ensured:
 - a) the use of equivalent goods under a special procedure other than transit, temporary admission and provisional warehousing;
 - b) in the case of the inward processing procedure, the export of processed products obtained from equivalent goods before the importation of the goods they are replacing;
 - c) in the case of the outward processing procedure, the importation of processed products obtained from equivalent goods before the exportation of the goods they are replacing.

ARTICLE 195

Rate of yield

Except where a rate of yield has been specified in Community legislation governing specific areas, the customs authorities shall establish either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.

The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out.

CHAPTER 2: GENERAL PROCEDURES FOR BONDS

SECTION 1: Principle

ARTICLE 196

Bond

1. Goods transported under customs control by land, sea or air or placed under a customs procedure in suspension of applicable duties, taxes or prohibitions shall be covered by a BOND.
2. Goods that are subject to internal taxes in a Member State and intended for export shall be covered by a bond (conditional release permit.)
3. Where the goods are not prohibited, a bond may be replaced by a deposit of the duties and taxes.

ARTICLE 197

Commitment and bond

1. In addition to the detailed declaration of the goods, the bond includes the provision of a solvent bail in respect of the non-prohibited goods; The joint and several liability of the principal and his guarantor to satisfy the obligations laid down by the laws and regulations relating to the transaction in question within the time limits and under penalties of law.
2. If the goods are not prohibited, the security of the bond may be replaced by the deposit of the duties and taxes.
3. The different forms of possible guarantees are determined by the Customs Administration. Any person required to provide a guarantee has the choice between the various guarantees provided that it is acceptable to the customs administration with regard to the transaction in question
4. The subscription to a bond or a document in lieu thereof shall result in the tenderer being obliged to comply within the prescribed time-limits and under pain of sanction, with the legal and regulatory provisions relating to the operation.
5. However, by way of derogation from paragraph 1 above, the customs authorities may authorize the replacement of the detailed declaration by a summary declaration.

ARTICLE 198

Replacement of bond

1. A customs administration may authorize the replacement of the bond with any other appropriate document, valid for one or more transactions and containing the same undertakings.
2. A customs Administration may also prescribe the establishment of the bond or other document in its place to guarantee the arrival of the particular goods at their destination, the completion of particular formalities or the submission of particular documents.

SECTION 2: Discharge of Bond

ARTICLE 199

Discharge note

1. A Customs Administration may require for the discharge of the guarantee or documents in their place that guarantee the exportation of particular goods, the production of a “landing certificate” issued in the destination country proving that the corresponding goods have reached the declared destination.
2. The discharge shall only be granted for the quantities that arrive at the destination within the prescribed time limit. The goods, during transportation, shall not undergo any modification or be used, and the seals or identification marks shall remain intact. The discharge shall take place forthwith upon confirmation of compliance with the commitments undertaken
3. The commitments undertaken shall be released, and, where applicable, the deposited funds shall be refunded, upon presentation of the certificate of landing provided by the customs officers of the issuing customs office. .
4. The quantities of goods for which the prescribed obligations have not been fulfilled shall be liable to duties and taxes in force on the date of registration of the bond or equivalent documents, and the determination of penalties incurred shall be based on the same duties and taxes or on the value, on that same date, of such quantities.
5. Where the goods referred to in paragraph 4 above have been destroyed as a result of a duly documented force majeure, the customs administrations shall release the person obligated and his/her guarantee from the payment of the duties and taxes.

CHAPTER 3: COMMUNITY TRANSIT

SECTION 1: General Provisions

ARTICLE 200

Definition

The Community transit procedure allows the movement of non-Community goods from one point to another within the customs territory of the Community without the goods being subject to:

- a) import duties and taxes;
- b) other charges, as provided for under other relevant provisions in force;
- c) commercial policy measures insofar as they do not prohibit the entry or exit of goods into the customs territory of the Community.

2- Under certain specific conditions, the transit procedure of the Community shall also apply to the movement of community goods from one point to another within the Community customs territory;

3. In the case of goods declared for export, the Community transit procedure also guarantees the fulfillment of the conditions to which the effects attached to export are subject.

Article 201: REMOVAL THROUGH FOREIGN TERRITORY UNDER COMMUNITY TRANSIT PROCEDURE

Community transit allows community goods to be moved from one point to another within the customs territory of the Community, and pass through a country or territory outside the customs territory, without any change in their customs status provided that such a possibility is provided for in an international agreement; and the carriage through that country or territory is effected

under cover of a single transport document drawn up in the customs territory of the Community...

ARTICLE 202

Goods excluded from transit

1. Certain goods may be excluded from the transit regime. They shall be defined by the Council of Ministers by way of Regulation.
2. Customs authorities may exclude, provisionally, certain goods from transit and inform the Commission
3. Where necessary, the Commission shall, by means of Implementing Regulation, adopt measures to strengthen in the Member State of departure, checks on the conformity of goods declared for transit, with the standards and requirements imposed by the Member State of destination or final consumption of the said goods relating to security, the fight against terrorism financing or consumer protection.

ARTICLE 203

Obligations of the holder of the transit procedure and the carrier or consignee of goods moving in transit

1. The holder of the Community transit procedure shall:
 - a) Submit to customs within the prescribed time limits and in conformity with the fixed itinerary and the identification measures adopted by the customs administration, the whole consignment of goods intact as well as the information required at the office of destination.
 - b) Act in accordance with the customs provisions governing the transit regime.
 - c) Unless it is otherwise provided for under customs law, provide a guarantee to ensure the payment of import or export duties amounting to the total customs debt or other charges in conformity with other relevant provisions that may be called into play in connection with the goods.
2. The obligations of the regime owner shall be discharged and the transit regime shall terminate when the goods in transit and the information required are made available to the customs office of destination in accordance with customs law.
3. The carrier or the consignee of the goods who accepts the goods knowing that the goods are moving under the transit regime shall within the prescribed time limits present the goods intact to the customs office of destination and in conformity with identification measures taken by the customs office.

Article: 204

Simplification measures

Upon application, the customs authorities may authorize any of the following simplifications regarding the placing of goods under the Community transit procedure or the end of that procedure:

- (a) the status of authorized consignor, allowing the holder of the authorization to place goods under the Community transit procedure without presenting them to customs;
- (b) the status of authorized consignee, allowing the holder of the authorization to receive goods moved under the Community transit procedure at an authorized place, to end the procedure;
- (c) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Community transit procedure;
- (d) the use of a customs declaration with reduced data requirements to place goods under the Community transit procedure;
- (e) the use of an electronic transport document as customs declaration to place goods under the Community transit procedure, provided it contains the particulars of such declaration and those particulars are available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure.

SECTION 2: OTHER PROVISIONS

Article. 205

Computerized Data Processing

1. The ECOWAS Commission and the customs authorities shall lay down and determine, in accordance with the principles laid down in the customs rules that transit formalities be carried out by computerized procedures.
2. The ECOWAS Commission shall, in collaboration with the Member States, determine the standards required for the interconnectivity of Member States' customs computer systems.

Article 206

Community guarantee

Unless otherwise provided by customs legislation, any Community transit operation must be covered by a guarantee valid for all the Member States.

Article 207

Administrative assistance

1. The customs authorities shall provide each other with all relevant information to ensure the proper application of the Community transit rules.

2. Where necessary, the customs authorities shall communicate to each other the findings, documents, reports, minutes and information relating to the transport operations carried out in connection with the Community transit and the irregularities and infringements thereof.

3. They shall also exchange information in case of suspicion of irregularity or infringement.

Article 208

Carriage in Transit

1-Carriage in transit shall be done in accordance with the conditions laid down in articles 196 to 198 above.

2- They must be completed within the time limits set by the customs authorities, which may also impose an itinerary on carriers

Article 209

Application modalities

The modalities for the application of the provisions of articles 200 to 208 shall be completed by regulation of the Council of Ministers

SECTION 2: Removal from One Customs Office to another Office following a Summary Declaration

ARTICLE 210

The customs administrations may, at the first customs office, waive the customs declaration for goods subject to duties and taxes or prohibited from importation, which shall be removed to a second office and declared in detail there. The procedure may be completed under a summary declaration that includes:

- a) the same commitments as specified in the transit bond
- b) the following details:
 - quantity and type of packages;
 - marks and numbers of the packages,
 - -weight,
 - -type of goods,
 - identification of the means of transport.

The transport documents shall be produced in support of the summary declaration.

ARTICLE 211

Formalities at the office of departure

The customs office of departure shall:

- verify the information on the transportation documents and the summary declaration;
- inspect the means of transport;
- affix any prescribed seals.

ARTICLE 212

Formalities at office of destination

Upon arrival of the goods, the customs declaration provided to discharge the transit procedure shall not amend the summary declaration.

CHAPTER 4: OTHER CUSTOMS TRANSPORTATION PROCEDURES

SECTION 1: Transshipment

ARTICLE 213

Definition

1. “Transshipment” means the Customs procedure under which goods are transferred under Customs control, from an importing means of transport to an exporting means of transport within the area of one Customs office which is both the office of importation and exportation.
2. The transfer of the goods is done with prescribed duties, taxes, import and export prohibitions and restrictions suspended, other than those provided for under applicable regulations. The conditions of application of the transshipment regime shall be set out by implementing regulation.

ARTICLE 214

Eligible Goods

Transshipment should not be refused for the sole reason that the goods to be transshipped have a particular origin, consignment or destination.

Where they consider it necessary, the customs authorities shall take measures to ensure that the goods to be transhipped will be identifiable at exportation and that unauthorized tampering can be easily detected

SECTION 2: Coastwise Trading

ARTICLE 215

Definition

1. The coastwise procedure applies to:
 - a) goods in free circulation in the Community customs territory;
 - b) imported goods that have not been declared, on condition that they are transported on a vessel other than the vessel on which they were imported into the customs territory.
2. Such goods shall be loaded onto a vessel at one place in the customs territory and transported to another place in the customs territory where they are to be unloaded.
3. An implementing regulation shall prescribe the conditions to be fulfilled and the formalities to be completed for the purposes of the coastwise procedure, as well as the places for the loading and unloading of goods placed under this procedure.

CHAPTER 5: CUSTOMS WAREHOUSE

SECTION 1: Definition and Effects

ARTICLE 216

Definition- effects and categories of warehouse

1. The customs warehousing is the procedure under which imported goods are stored under customs control for a fixed period, in a place designated for this purpose (customs warehouse) without payment of import duties and taxes.
2. In the absence of special provisions to the contrary, placement under Customs warehousing shall:
 - suspend the application of prohibitions and other economic, fiscal or customs measures applicable to goods placed in warehouses;
 - trigger some or all of the effects associated with the exportation of warehoused goods.
3. There shall be three categories of storage warehouses:
 - public warehouses;
 - private bonded warehouses;
 - special warehouses.

SECTION 2: Goods Admissible To Warehouses, Goods Excluded From Warehouses

ARTICLE 217

Goods admissible

Subject to the provisions of Article 198 below, the following shall be admissible to storage warehouses:

- all goods subject by reason of importation to customs duties, taxes or prohibitions, or to other economic, fiscal or customs measures;
- goods from the internal market of the Community intended for export.

ARTICLE 218

Goods excluded

1. Prohibitions or restrictions on entry into storage warehouses may be imposed permanently or temporarily for certain goods, where they are justified:
 - by reasons of public morality, public order, public safety, protection of the health and life of persons, animals or preservation of plants, protection of national treasures with artistic, historical or archaeological value or protection of intellectual, industrial or commercial property;
 - by reasons related to the characteristics of the storage facilities or the nature or condition of the goods.
2. Goods subject to a permanent prohibition on entry to storage warehouses shall be designated by an Act by the competent entities of the Community.
3. Goods subject to a temporary prohibition on entry to storage warehouses shall be designated by an Act by the competent national authorities.

SECTION 3: Public Warehouses

ARTICLE 219

Designation of a public warehouse

1. A public warehouse shall be licensed where it meets the general requirements. It shall be granted by an Act of the competent national authority.
2. The licence, which may not be transferred, shall be granted in accordance with a procedure and under the conditions prescribed in each State by a decision of the competent national authorities.

ARTICLE 220

Beneficiary

A public warehouse shall be open to any person for the storage of all types of goods, with the exception of those that are expressly excluded by the provisions of Article 218 above.

ARTICLE 221

Discharge of the procedure

1. The warehouse operator and the declarant of the goods for the warehouse procedure shall jointly and severally pay the customs duties and taxes, or restore the export benefits conferred at the time of admission to a warehouse for goods placed in a public warehouse if they cannot be produced to the customs administrations in the same quantity and quality.

2. However, goods that are damaged in a public warehouse may be re-exported, destroyed or entered for home use with payment of the customs duties and taxes chargeable according to the state in which the goods are produced to the customs administrations.
3. Shortages that are proven to result from the extraction of impurities shall be admitted free of duties and taxes.
4. When the loss of goods placed in a public warehouse results from a duly documented case of force majeure, the warehouse operator and the declarant shall be exempt from the payment of duties and taxes.

SECTION 4: Private Bonded Warehouse

Article 222

Authorization to open private bonded warehouse

1. The authorization to open a private bonded warehouse may be granted by the competent customs administrations:
 - a) as an ordinary private bonded warehouse: to natural or legal persons whose primary or secondary profession is the storage of goods on behalf of third parties;
 - b) as a restricted private warehouse: to industrial and/or commercial businesses for their exclusive use for the purpose of storing goods that they use or resell in the same state when they are removed from the warehouse.
2. The procedure for granting and withdrawing the authorization and the conditions of operation of the private warehouse shall be prescribed in each Member State by the competent national authorities. In the case of withdrawal of the authorization, a reasonable amount of time shall be provided to give the goods another customs destination.
3. A private bonded warehouse shall be established only in places where there is a customs office. However, if circumstances require it, a private bonded warehouse may be exceptionally authorized outside those places under conditions established by the competent national authority.

ARTICLE 223

Admissible goods

1. An ordinary private bonded warehouse shall be open to all types of goods subject to the provisions in Article 218 above.
2. A restricted private bonded warehouse shall be open only to goods specified in the authorization granting the benefit of this procedure.

SECTION 5: Special Warehouses

ARTICLE 224

Appointment of special warehouse

1. Special warehouses shall be authorized in each Member State by a decision of the competent national authorities for the storage of certain categories of goods whose storage in a warehouse present particular dangers or that require special facilities for storage.
2. The procedures for authorizing, operating and storing goods in a special warehouse shall be defined in each State by a decision of the competent national authorities.

SECTION 6: General Provisions Applicable To All Storage Warehouses

ARTICLE 225

Warehousing Declaration

1. The declaration for entry to a warehouse shall be made by the person having the right to dispose of the goods or by an authorized customs broker.
2. In the event of a declaration to transfer ownership of the goods in a storage warehouse, the obligations of the previous declarant shall be transferred to the new declarant.

ARTICLE 226

Time limit for goods in a warehouse

1. The maximum duration of storage in a warehouse shall be one year.
2. This time limit may be extended by the competent national authorities as long as the goods are in good condition.
3. At the expiry of the storage period or where goods cease to qualify for the suspense regime, the goods in the warehouse shall be removed forthwith from the warehouse to an authorized destination. Otherwise they shall be automatically considered as being under the State warehouse status.

ARTICLE 227

Authorized operations in bond

A customs administration may authorize certain operations in bond of the products placed in storage warehouses. This may consist particularly of:

- examining them;
- taking samples against payment, where applicable, of import duties and taxes;
- carrying out operations necessary for their preservation;
- carrying out such other normal handling operations as are necessary to improve their packaging or marketable quality or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, and repacking.

ARTICLE 228

Discharge of the procedure

1. Goods in a storage warehouse may, except as otherwise provided for, receive upon their removal from the warehouse the same destinations as if they had been directly imported and under the same conditions.
2. Where goods in a storage warehouse are declared for home use, the customs duties and taxes chargeable at importation shall be collected according to the tariff classification and on the basis of the quantities that are declared upon their removal from the warehouse.
3. Products placed in a storage warehouse as termination of operations performed under the inward processing or industrial warehouse procedure shall be re-exported outside the customs territory of the Community, except under exceptional circumstances specified in Articles 235(5) below

ARTICLE 229

Taxation

1. Where goods are cleared for home use following warehousing, the applicable customs duties and taxes shall be those in force on the date of filing of the declaration for home use. The value to be taken into consideration shall be that taken on the same date.
2. In the case of shortages, the customs duties and taxes shall be those in effect on the date on which the shortage was discovered.
3. In the case of illegal removal of goods, the customs duties and taxes shall be collected on the removed goods according to the duties and taxes in force on the date of the removal. The same date shall be used for the value to be taken into consideration. Where the date of removal is not known, the highest rates or amounts in force since the date of entry into the warehouse shall be applied or, possibly, the highest rates between the most recent inventory-taking date and the date of discovery that the goods are missing.

CHAPTER 6: PROCESSING PROCEDURES

SECTION 1: Inward Processing

ARTICLE 230

Definition

The Customs procedure under which certain goods can be brought into a Customs territory of the Community conditionally relieved from payment of import duties and taxes, on the basis that such goods are intended for manufacturing, processing, further work or repair and subsequent exportation.

The authorizing document for inward processing shall specify the conditions which shall govern the treatment of compensation, the treatment of waste and debris resulting from the processing and, where necessary, whether it shall be necessary to resort to laboratory expertise for the control of compensating products.

ARTICLE 231

Admissible goods

Inward processing shall not be restricted to goods imported directly from abroad, but may be allowed for goods already placed under another customs procedure.

ARTICLE 232

Operation of inward processing

The methods of operation of the inward processing procedure shall be established by the competent national authority, which shall specify in particular:

- -the nature of the processing, manufacture or additional work authorized;
- -the tariff classification of compensating products;
- -the methods of termination,
- -the allowable rate of yield
- the rate of waste

ARTICLE 233

Duties of the holder of the procedure

In order to be granted the inward processing facility, the importer shall obtain a bond, by which the importer agrees:

- a) to re-export or to place in a warehouse for the purpose of re-exportation the products admitted under the procedure within the specified time limit;
- b) to meet the specified obligations and to bear the applicable sanctions in the event of an offence or failure to discharge the obligations.

ARTICLE 234

Time limit for goods imported for inward processing

1. The customs authorities shall specify the period within which the inward-processing procedure is to be discharged.

That period shall run from the date on which the goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.

2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, on submission of a duly justified request by the holder of the authorization.

ARTICLE 235

Discharge from the procedure

1. The normal procedure for terminating the inward processing accounts shall be re-exportation. The authorization for inward processing may make the obligatory re-exportation of the goods a discharge condition.
2. However, the competent authorities may authorize the termination of the inward processing accounts by:
 - a) placing the compensating product in a warehouse;
 - b) clearance for home use;
 - c) the destruction of the compensating products, the intermediate products or the imported products.
3. The products including waste from the processing of goods admitted for inward processing and that are not re-exported or processed so that they lose their commercial value, are subject to the payment of import duties and taxes.

ARTICLE 236

Home use following inward processing

1. The admission to home use of products previously admitted to inward processing shall result in the payment of credit interest where duties and taxes were not deposited as security on admission to inward processing.
2. The applicable time to be considered for the determination of the value of the goods entered for home use as well as the applicable rate of duties and taxes shall be the date of filing the declaration for inward processing.
3. For purposes of discharging inward processing accounts, the competent national authority shall choose between the tax on the raw materials and that on the compensating products, the taxation favourable to the declarant.

ARTICLE 237

Temporary re-exportation for complementary processing

Subject to a grant of a customs authorization, all or a part of goods placed under the inward processing or the processing regime may be temporarily exported for complementary processing operations to be undertaken outside the Community, under conditions specified for outward processing.

SECTION 2: Outward Processing

ARTICLE 238

Definition

Outward processing is the customs procedure under which goods in free circulation in the customs territory may be temporarily exported for processing, manufacture, repair or for additional working and re-imported afterwards with total or partial exemption from import duties and taxes.

The benefit of this scheme may be extended to other equipment having regard to its destination and / or commercial use.

ARTICLE 239

Time limit

National customs authorities shall specify the period within which goods temporarily exported must be reimported into the customs territory of the Community in the form of processed products, and placed under release for home consumption, in order to be able to benefit from total or partial relief from import duties. They may extend that period, for a reasonable duration, on submission of a duly justified request by the holder of the authorization.

ARTICLE 240

Goods Not Allowed Under Outward Processing

1. Outward processing shall not be allowed for the following Community goods:
 - a) goods the export of which gives rise to refund of import duties;
 - b) goods which, prior to exportation, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations.

ARTICLE 241

Discharge of Accounts

1. Upon request by the holder, the competent national authority shall authorize total exemption from import duties and taxes and the re-importation of the goods temporarily exported for outward processing if they are returned in the same state.

2. The cases where temporary export for outward processing is subject to authorization, as well as the competent authorities for delivering authorization, shall be laid down by the competent national authority.
3. With the exception of cases in which re-importation of goods that were exported under the outward processing procedure is obligatory, at the request of the holder and on the authorization of the competent national authority, the termination of accounts shall be accomplished by the declaration of the goods for outright export provided that they satisfy the applicable conditions and formalities in this case.
4. The competent national authority shall determine the extent of the exemption from import duties and taxes that shall be granted during the clearance for home use of compensating products as well as the method of calculating this exemption.
The placement of compensating products under another customs procedure, or their transfer of ownership before they are cleared for home use shall not preclude the granting of this exemption.

ARTICLE 242

Goods repaired free of charge

1. Where it is established to the satisfaction of the customs authorities that goods have been repaired free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing or material defect, they shall be granted total relief from import duties.
2. However this relief shall not apply where account was taken of the manufacturing or material defect at the time when the goods in question were first released for home consumption.

ARTICLE 243

Standard exchange system

1. The standard exchange system allows to be imported a product, hereinafter referred to as a 'replacement product', equivalent to the product exported for repair or rehabilitation for which it has been substituted.
2. The customs authorities shall authorize the standard exchange system to be used where the processing operation involves the repair of defective Community goods.
3. Replacement products shall have the same Tariff and Statistical Nomenclature, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.
4. Where the defective goods have been used before export, the replacement products must also have been used. The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.
5. The conditions and modalities for the functioning of this procedure shall be completed by national regulation.

ARTICLE 244

Prior import of replacement products

1. The customs authorities shall, under the conditions they lay down, upon application by the person concerned, authorize replacement products to be imported before the defective goods are exported.

In the event of such prior import of a replacement product, a guarantee shall be provided, covering the amount of the import duty that would be payable should the defective goods not be exported in accordance with paragraph 2 below.

2. The defective goods shall be exported within a maximum period of one month from the date of acceptance by the customs authorities of the declaration for the release for free circulation of the replacement products.

3. The modalities for the application of this procedure shall be completed by national regulation.

SECTION 3: Processing Of Goods Under Customs control for Home Use

ARTICLE 245

Definition

Processing of goods under customs control for home use is a customs procedure under which imported goods may be processed or worked, before clearance for home use and under Customs control, to such an extent that the amount of the import duties and taxes applicable to the products thus obtained is lower than that which would be applicable to the imported goods.

ARTICLE 246

Benefits of the regime

1. The benefit of the processing of goods for home use procedure shall be granted to industrial enterprises that work primarily for the internal market and which themselves use the goods that they import, specifically, the construction industries, the pharmaceutical industries and the publishing industries, insofar as the initial state of the goods cannot be economically recovered after the processing or work.

2. The processing of goods for home use shall not be reserved only for goods imported directly from abroad, but shall also be authorized for goods already placed under another suspense procedure.

ARTICLE 247

Termination of the Regime

1. The operation of processing goods for home use shall be terminated upon the clearance for home use of the compensating products resulting from the processing.
2. For clearance for home use, the applicable duties and taxes shall be those relating to the compensating, intermediate or imported products according to the most favorable taxation.
3. Waste and scrap resulting from the processing of goods for home use shall be subject, in the event of clearance for home use, to the import duties and taxes that would apply to such waste and scrap if imported in that state.

ARTICLE 248

Placement under another customs procedure

Where circumstances permit, customs administrations shall grant, upon request by the person concerned, the termination of the procedure if the products resulting from the processing or working are placed under another customs procedure, provided that they satisfy the applicable conditions and formalities in each case.

ARTICLE 249

Miscellaneous provisions

The conditions for application of this section shall be prescribed by an implementing regulation of the ECOWAS Commission.

SECTION 4: Drawback

ARTICLE 250

Definition

Drawback is the customs procedure which, when goods are exported, provides for a total or partial repayment of the duties and taxes charged at importation on these goods, or on materials contained in the exported goods or consumed during their production.

Article 251

Conditions for refund

1. The total or partial refund of duties and taxes for raw materials used in the manufacture of products exported under this procedure shall be granted by a decision of the competent national authority.
2. To benefit from the repayment provided for in Article 221 above, the exporter shall:
 - provide proof of the prior import for home use of the products used;
 - meet the specific obligations that are prescribed by the customs administration.

ARTICLE 252

Miscellaneous Provisions

- 1 The authorization granting drawback may, in exceptional cases, determine the destination countries for exported goods.
- 2 The conditions of application of this section shall be determined by a regulation of Council of Ministers.

SECTION 5: Duty-free replacement of Goods

ARTICLE 253

Definition

The duty-free replacement of goods procedure is the procedure that grants total or partial relief from duties and taxes, at re-importation, for goods of the same type as those which having been obtained from the local market have been processed into goods and originally exported direct.

ARTICLE 254

Benefit of the procedure

The benefit of the returned goods procedure shall be granted by the competent national Authority on the following conditions:

- Evidence of previous export as required by the competent authority.
- goods shall be reimported into the Community.

ARTICLE 255

Miscellaneous provisions

The authorizing document for the procedure may in exceptional cases specify the export destination of the goods.

SECTION 6: Production Plants

ARTICLE 256

Definition and benefits of the procedure

1. Production plants are establishments of industrial nature placed under the permanent control of the customs administrations in order to enable the implementation or the production of certain products imported under partial or total suspension of duties and taxes to which they are liable.
2. This procedure is reserved for refineries, production and manufacturing of chemical products derived from petroleum and production centers and the collection of liquid and gaseous hydrocarbons.
3. The establishment of a facility under this procedure is subject to the approval of the customs authorities. The authorization determines the components making up the Production plant and its operating conditions. It lays down particular obligations of the holder.
4. The list of products admitted into the Production plant shall be fixed by the competent national authorities.

ARTICLE 257

Discharge of the procedure

1. Products out of the special installations can be placed under another suspense procedure, released for home consumption, delivered as stores or exported.
2. Unless provided for under special provisions, in case of release for home consumption of products made in special installations, the declared value and the applicable duties and taxes are determined in the same manner as the release for home consumption from bonded warehouse or temporary admission. The duties and taxes collected on input are deductible from those payable upon release for consumption.

ARTICLE 258

Miscellaneous Provisions

The conditions for approval and operating conditions shall be determined by national regulations.

CHAPTER 7: TEMPORARY ADMISSION

ARTICLE 259

Definition and scope

1. Temporary admission is the customs procedure that allows certain goods to be brought into the Community customs territory with total or partial relief from payment of import duties and taxes, for a specified time limit, and which must be intended for re-exportation in the same state save for normal depreciation from use.
2. Temporary admission shall be granted by an Act of the competent national authorities:
 - a) with total suspension of customs duties and taxes:
 - to products imported for a specific purpose and intended for re-export in the same state, without having undergone any change except normal depreciation due to use;
 - to objects imported for repair, testing or trials, fairs or exhibitions;
 - -to packages that are imported full and intended to be re-exported empty or containing products other than those imported;
 - containers, pallets, packaging, samples and other goods imported in the course of a commercial operation;
 - -goods imported for educational, scientific or cultural purposes;
 - -personal effects of passengers and goods imported for sporting purposes;
 - tourist propaganda material;
 - -goods imported into frontier traffic;
 - goods imported for humanitarian purposes
 - -to products imported on an exceptional basis and with a unique character
 - b.) with total or partial suspension of duties and taxes, specifically public works materials imported for public use.
3. Temporary admission shall not be limited to goods that are imported directly from abroad, but may also be authorized for goods already placed under another customs procedure.

ARTICLE 260

Duration of stay

1. The duration of stay for temporary admission shall not exceed one year.
2. This time limit may be extended upon justification by the authority granting the temporary admission and subject to the renewal of the commitments undertaken.
3. At the request of the beneficiary, the duration of stay may be suspended if the goods are required for judicial proceedings

ARTICLE 261

Obligations of a beneficiary of the regime

In order to be granted temporary admission, an importer shall obtain a guarantee by which the importer agrees:

- a) to re-export or to place in a warehouse the products that were temporarily admitted within the specified time limit;

- b) to meet the specified obligations and to bear the applicable sanctions in the event of an offence or failure to discharge the obligations.
- c) in the case of re-exportation and in exceptional cases, the exporter may be required to produce a certification from the customs administrations in the destination country certifying that the goods actually left the territory.

ARTICLE 262

Termination of procedure

1. Clearance for home use of products previously admitted under temporary admission shall entail the payment of interest where duties and taxes are not deposited at the time of placement under temporary admission.
2. The point in time to be used to determine the value of goods to be cleared for home use and the applicable rates of duties and taxes shall be the date of registration of the guarantee for temporary admission

ARTICLE 263

The methods of operation of the temporary admission procedure shall be prescribed by the competent national authority.

TITLE IX: STATE WAREHOUSE

CHAPTER 1: Deposit of Goods in the State Warehouse

ARTICLE 264

Definition of State warehouse and the placement of goods therein

1. . The State warehouse is the situation under which the goods are placed in the premises designated by the customs authorities for a specified period after which they are disposed of by the Customs Administration under the conditions laid down in this Code
2. The following goods shall be deposited forthwith in the State Warehouse:
 - goods undeclared within the legally stipulated time
 - goods declared in detail and traveller's baggage, which remain unexamined after the legal time-limit due to a declarant's absence;
 - goods remaining in customs custody for any other reason
3. Where the goods have no monetary value, customs may destroy them.

ARTICLE 265

Duration of detention

1. For goods that are not declared within the statutory period, the date of the State warehouse status shall correspond to the statutory period within which the customs declaration should have been lodged.
2. Abandoned goods may be sold forthwith without consignment to the State Warehouse.
3. Goods placed under the State warehouse status shall be recorded in a special register.
4. The duration of stay under the State warehouse status shall be determined by national legislation which should not exceed 120 days.

ARTICLE 266

Responsibility

1. Goods in the state warehouse remain at the risks of the owners, unless proof can be established that deterioration, alteration, loss or disappearance is attributable to the customs authorities who had sole custody.
2. The costs of any kind arising out of the stay and sale shall be charged to the cargo.

ARTICLE 267

Opening of packages in the state warehouse

A Customs Administration shall not open packages in the State warehouse and inspect their contents in the absence of the owner or consignee, a warehouse operator where applicable or otherwise a ministerial official co-opted by the customs service.

The nomination of a ministerial official shall only be granted at the expiry of eight (8) days after there has been no response to notification by registered letter

CHAPTER 2: SALE OF GOODS IN A STATE WAREHOUSE

ARTICLE 268

Conditions of sale

1. Goods that are not removed from the State warehouse within the prescribed time limit shall be sold at public auction in accordance with national regulations.
2. Perishable goods or those in poor condition shall be sold forthwith upon authorization by the customs authorities or as may be prescribed by national legislation.
3. Goods sold by a Customs Administration shall be free of all duties and taxes, and the purchaser shall have the right of disposal to any authorized destination.

ARTICLE 269

Disposal of sale proceeds

1. The proceeds of sale shall be applied in order of priority and in compliance with:

- a) the payment of the costs and other associated expenses incurred by customs or on its behalf for placement of the goods in the State warehouse, their duration of stay and their sale;
 - b) the recovery of the duties and taxes to which the goods are liable by virtue of the destination granted to them;
 - c) the payment of auctioneer's commission;
 - d) other costs that may apply to the goods.
2. Any remaining proceeds shall be treated in accordance with the legislation in each Member State. In any event, persons having a right to the goods shall be given access to the remaining proceeds in cases where there has been no offence or certified abandonment to the Public Treasury.

TITLE X: SPECIAL PROCEDURES

CHAPTER 1: GENERAL PROVISIONS

Article 270

End use

1. The end use procedure allows the release for consumption of goods subject to exemption from duties and taxes or reduced duties and taxes on account of their specific use.
2. Where the goods are suitable for repeated use and deemed appropriate by the customs authorities to prevent abuse, customs supervision shall be maintained for a period not exceeding two (2) years from the first use for the purposes specified in the application for exemption from duties and taxes or reduced tariff rates.
3. Customs supervision carried out under the end use procedure shall end in the following cases:
 - a. Where the goods have been used for the purposes specified in the application for exemption from duties and taxes or reduced duty rates;
 - b. When the goods have left the customs territory of the Community; have been destroyed or abandoned to the State;
 - c. Where the goods have been used for purposes other than those provided for in the application for exemption from duties and taxes or at reduced rates and the duties and taxes payable on importation have been paid.
4. The modalities for the application of the end use procedure are determined by national legislation.

Chapter 2: RELIEF FROM DUTIES AND TAXES

ARTICLE 271

Duty-free admission

1. By derogation from articles 1, 5 and 6 of this Code, the importation or exportation free of duties and taxes may be granted to the following goods without prohibitions nor restrictions of economic nature:
 - a) Therapeutic substances of human origin and reagents for determining blood groups and tissue, when they are intended for institutions or laboratories approved by the competent authorities;
 - b) Samples of no commercial value which are regarded by the Customs to be of negligible value and are only used for research for orders of goods of the kind they represent;
 - c) Movable property, excluding materials of industrial, commercial or agricultural nature, intended for personal or professional use of a person or members of his family which are brought into the country along with that person or another time for the transfer of his residence in that country;
 - d) Property acquired by inheritance by a person who, on the date of death of the deceased, his main residence in the country of importation, provided that the assets were allocated to the personal use of the deceased;
 - e) Personal gifts, excluding alcohol, alcoholic beverages and tobacco, whose value does not exceed a total value determined by national legislation on the basis of retail prices;
 - f) Goods such as food, medicine, clothing and blankets that are sent as donations to approved charitable or philanthropic organizations that are intended to be distributed free of charge by those agencies to needy persons;
 - g) Awards to persons resident in the community territory, subject to submission of supporting documents deemed necessary by the Customs;
 - h) Materials for the construction, maintenance or decoration of military cemeteries; coffins, funerary urns and ornamental articles imported by organizations approved by the competent authorities;
 - i) Documents, forms, publications, reports and other articles of no commercial value designated by national legislation;
 - j) Religious objects used for worship; and
 - k) Products imported to be tested, provided that the amounts do not exceed those strictly necessary for testing and that the products are completely consumed during testing and that unused products are re-exported or processed under customs control so that they lose their commercial value;
 - l) Grants to the State and to local and regional authorities;
Consignments intended for Ambassadors, diplomatic and consular services and foreign members of certain official international organizations serving in the Member States on condition of reciprocity in accordance with the provisions of Article 47 of the Vienna Convention on Diplomatic Relations

4. A regulation of Council of Ministers shall determine the circumstances and conditions under which, relief from import or export duties may be granted for home consumption or export of goods outside the Community customs territory.

Article 272

Continental Shelf and Exclusive Economic Zone.

1. For the application of customs legislation, products extracted from the continental shelf or the exclusive economic zone shall be considered as extracted from the national territory.
2. Industrial equipment and the products necessary for their operation and maintenance, which are used on the continental shelf or in the exclusive economic zone for the exploration or exploration of hydrocarbons and other mineral and organic substances, the list of which is fixed by the national authorities, shall be exempt from duties and taxes.
3. Customs officers may at any time visit the installations and facilities of the continental shelf. They may also visit the means of transport contributing to its exploitation or the exploitation of its natural resources, within the safety zones provided for by national legislation and in the maritime zone of the customs limits of administration.

CHAPTER 3: Relief consignments

Article 273

Definition

For the purposes of this Chapter, "relief consignments" means:

- goods, including vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster; and
- all equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in the territory of the disaster throughout the duration of their mission.

Article 274

Principles

1. Clearance of relief consignments for export, transit, temporary admission and import shall be carried out as a matter of priority.

In the case of relief consignments the Customs shall provide for:

- a. lodging of a simplified Goods declaration or of a provisional or incomplete Goods declaration subject to completion of the declaration within a specified period;
- b. lodging and registering or checking of the Goods declaration and supporting documents prior to the arrival of the goods, and their release upon arrival;
- c. clearance outside the designated hours of business or away from Customs offices and the waiver of any charges in this respect; and

- d. examination and/or sampling of goods only in exceptional circumstances.
- 2. Clearance of relief consignments should be granted without regard to the country of origin, the country from which arrived or country of destination.

Article 275

Suspension of prohibitions and restrictions from exportation

In the case of relief consignments any economic export prohibitions or restrictions and any export duties or taxes otherwise payable should be waived.

Article 276

Import duties and taxes reliefs

Relief consignments received as gifts by approved organizations for use by or under the control of such organizations, or for distribution free of charge by them or under their control, should be admitted free of import duties and taxes and free of economic import prohibitions or restrictions.

CHAPTER 4: STORES FOR VESSELS, AIRCRAFTS AND TRAINS

ARTICLE 277

Definitions

For the application of this chapter:

"Stores" means :

- stores for consumption; and
- stores to be taken away;

"stores for consumption" means :

- goods intended for consumption by the passengers and the crew on board vessels, aircraft or trains, whether or not sold; and
- goods necessary for the operation and maintenance of vessels, aircraft or trains including fuel and lubricants but excluding spare parts and equipment; which are either on board upon arrival or are taken on board during the stay in the Customs territory of vessels, aircraft or trains used, or intended to be used, in international traffic for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration;

"stores to be taken away" means goods for sale to the passengers and the crew of vessels and aircraft with a view to being landed, which are either on board upon arrival or are taken on board during the stay in the Customs territory of vessels and aircraft used, or intended to be used, in international traffic for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration.

SECTION 1: Stores on board arriving vessels, aircrafts or trains

ARTICLE 278

Exemption from import duties and taxes

1. Stores which are carried in a vessel or aircraft arriving in the Customs territory shall be exempted from import duties and taxes provided that they remain on board.
2. Stores for consumption necessary for the operation and maintenance of vessels, aircraft and trains which are on board these means of transport arriving in the Customs territory shall be exempted from import duties and taxes provided that they remain on board while these means of transport are in the Customs territory.

ARTICLE 279

Documentation

When a declaration concerning stores on board vessels arriving in the Customs territory is required by the Customs, the information required shall be kept to the minimum necessary for the purposes of Customs control

ARTICLE 280

Customs control

1. The Customs shall require the removal of stores from the vessel, aircraft or train for storage elsewhere during their stay in the Customs territory only when they consider it necessary.
2. The Customs shall require the carrier to take appropriate measures to prevent any unauthorized use of the stores including sealing of the stores, when necessary.

SECTION 2: Supply of stores exempted from duties and taxes

Article 281

Loading provisions on board

1. Vessels and aircraft which depart for an ultimate foreign destination shall be entitled to take on board, exempted from duties and taxes:

- (a) stores in such quantities as the Customs deem reasonable having regard to the number of the passengers and the crew, to the length of the voyage or flight and to any quantities of such stores already on board; and
 - (b) stores for consumption necessary for their operation and maintenance, in such quantities as are deemed reasonable for operation and maintenance during the voyage or flight having regard also to any quantities of such stores already on board.
2. Replenishment of stores exempted from duties and taxes shall be allowed for vessels and aircraft which have arrived in the Community Customs territory and which need to replenish their stores for the journey to their final destination in the Community Customs territory. However, the customs authorities may authorize the levying of foodstuffs, provisions and other stores articles free of duties and taxes under suspense procedures

Article 282

Other disposal of stores

Stores on board vessels, aircraft and trains having arrived in the Customs territory shall be allowed :

- (a) to be cleared for home use or to be placed under another Customs procedure, subject to compliance with the conditions and formalities applicable in each case; or
- (b) subject to prior authorization by the Customs, to be transferred respectively to other vessels, aircraft or trains in international traffic.

SECTION 3: Modalities for application

Article 283

Modalities for application

Modalities for the application of this Chapter shall be laid down as necessary by national legislation.

CHAPTER 5: POSTAL TRAFIC

Article 284

Definitions

For the application of this chapter:

- a) "**CN22/23**" means the special declaration forms for postal items as described in the Acts of the Universal Postal Union currently in force;
- b) "**postal items**" means letter-post and parcels, as described in the Acts of the Universal Postal Union currently in force, when carried by or for postal services;
- c) "**the Universal Postal Union**" means the inter-governmental organization founded in 1874 by the Treaty of Bern as the "General Postal Union" which, in 1878, was renamed

the "Universal Postal Union (UPU)" and which since 1948 has been a specialized agency of the United Nations;

- d) **"postal service"** means a public or private body authorized by the government to provide the international services governed by the Acts of the Universal Postal Union currently in force.

Article 285

Production to the Customs

1. The Customs shall designate to the postal service the postal items which shall be produced to them for the purposes of Customs control and the methods of production of these items.
2. The Customs shall not require postal items to be produced to them at exportation for the purposes of Customs control, unless they contain:
 - a) goods the exportation of which must be certified;
 - b) goods which are subject to export prohibitions or restrictions or to export duties and taxes;
 - c) goods having a value exceeding an amount specified in national legislation; or
 - d) goods which are selected for Customs control on a selective or random basis.
3. The Customs should not, as a general rule, require the following categories of imported postal items to be produced to them:
 - a) postcards and letters containing personal messages only;
 - b) literature for the blind;
 - c) printed papers not subject to import duties and taxes.

Article 286

Clearance of postal items

1. The importation of goods in postal items shall be allowed irrespective of whether they are intended to be cleared for home use or for another Customs procedure.
2. The exportation of goods in postal items shall be allowed regardless of whether they are in free circulation or are under a Customs procedure.
3. The clearance of postal items shall be carried out as rapidly as possible.
4. Clearance against forms CN22 or CN23 or against a Goods declaration- When all the information required by the Customs is available from the CN22 or CN23 and supporting documents, the form CN22 or CN23 shall be the Goods declaration, except in the case of :
 - goods having a value exceeding an amount specified in national legislation;
 - goods which are subject to prohibitions or restrictions or to export duties and taxes;
 - goods the exportation of which must be certified;
 - imported goods intended to be placed under a Customs procedure other than clearance for home use.

In these cases, a separate Goods declaration shall be required.

5. The Customs shall make the simplest possible arrangements for the collection of duties and taxes on the goods contained in postal items.

6. Postal items shall not be subject to Customs formalities whilst they are being conveyed in transit.

Article 287:

Application modalities

Modalities for the application of this Chapter shall be laid down as necessary by national legislation.

TITLE XI: MOVEMENT AND POSSESSION OF GOODS IN THE LAND ZONE OF THE JURISDICTIONAL AREA OF A CUSTOMS ADMINISTRATION

CHAPTER 1: MOVEMENT AND POSSESSION

SECTION 1: Movement of Goods

ARTICLE 288

Movement Document

1. Goods may not circulate in the land zone of the customs area without being covered by a customs permit or any other document attesting to their lawful possession.
2. The competent national authorities may determine the conditions under which the provisions of paragraph 1 above may be waived.

ARTICLE 289

Carrier's Obligation

1. Goods subject to the customs permit formality that come from the interior of the customs territory, and which enter the land zone of the customs area shall be taken to the nearest customs office to be declared there in the same manner as for the payment of duties.
2. Carriers of such goods shall submit to the customs officers, upon first request:
 - a) the transport documents in their possession;
 - b) receipts certifying that the goods have been properly imported, or bills of sale, manufacturing documents or any other supporting documents issued by persons or regularly established companies in the community customs territory.

ARTICLE 290

Formalities for the removal of goods

1. Goods subject to the customs permit formality and which are to be unloaded in the land zone of the custom territory shall be declared to the customs office nearest the place of unloading.
2. A declaration shall be made before the removal of the goods, unless the customs office does not require the presentation of these goods at the office for the issuance of the customs permit, in which case their removal and conveyance to the office shall take place under cover of the documents referred to in paragraph 2 of Article 287 below.

ARTICLE 291

Authority to issue permits

The customs permits required for transport of the goods referred to in Articles 284 and 285 above in the land zone of the customs territory shall be issued by the customs offices or customs posts where the goods have been declared.

1. The customs permits required for the removal of imported goods that are to circulate in the land zone of the customs territory shall be issued by the customs offices or customs posts where the goods have been declared.
2. Receipts, bonds and other customs shipping documents may replace the customs permits, in which case, these documents shall include all the information that is reflected in the customs permit.

ARTICLE 292

Mandatory data items

1. The customs permits and other shipping documents intended to cover the circulation of goods in the land zone of the customs territory shall indicate the destination of such goods, the route to be taken and the time limit within which the conveyance shall be completed. At the expiration of the prescribed time limit, the conveyance shall no longer be covered by the issued documents.
2. For goods removed in the land zone of the customs territory, the customs permits shall include the same information as above and, in addition, the precise description of the place of storage of the goods and the date and time of their removal.
3. The format of the customs permits, the conditions of their issuance and their use shall be determined by an implementing regulation of the ECOWAS Commission.

ARTICLE 293

Compliance with fixed route

1. Carriers shall not deviate from the route indicated on the customs permit, other than in a duly justified case of force majeure.
2. Carriers shall present the goods as well as the customs permits and other related documents:
 - a) to the various customs offices along the route,
 - b) other than at offices and posts, upon request by customs officers.

SECTION 2: Possession of Goods

ARTICLE 294

Prohibition from possession of certain categories of goods

The following shall be prohibited in the customs territory, except at places designated by the competent national authorities:

- a) the possession of goods that are prohibited or subject to duties and taxes at entry for which the following cannot be produced upon first request by a customs officer: receipts certifying that the goods have been properly imported, or bills of sale, manufacturing documents or any other supporting documents issued by persons or regularly established companies in the community customs territory;
- b) the possession of stocks of goods other than raw materials of a country in the Community, that are prohibited, not justified by normal operational needs or for which the amount clearly exceeds the needs of the family use assessed according to local practice.

SECTION 3: MOVEMENT OF LIVESTOCK

Article 295:

Open Livestock Account

1. In a defined area between the land frontier of the Community customs territory and the nearest customs offices and preventive posts nearest to foreign, animals of the categories designated by the national authorities shall be declared by their holders at the nearest Customs office.
2. This declaration shall form the basis of an open account maintained by the customs officers for each taxable person. This open account shall be annotated as increases and decreases are made according to the declarations made by the taxable persons.
3. In the area subject to the open account formality, animals may not move or graze without an acknowledgment issued by the customs service.
4. Customs officers may make such visits, census and checks as they deem necessary for the application of the provisions relating to the open account, movement and grazing.
5. The bonds must be presented to them at any requisition.

Article 296

Pasture

1. Animals belonging to the categories referred to in paragraph 1 of the article above which come from outside to graze in the customs territory of the Community must be the subject of a bond to which the importers must be committed:
 - a. To re-export them from the customs territory within the prescribed period;
 - b. To comply with the obligations laid down in this Code, other relevant Community and national rules and regulations;
 - c. To bear the penalties applicable in the event of infringement or non-discharge of the bond.

2. Animals which are calved during grazing in the customs territory of the Community shall be considered as originating in that territory.
3. Animals belonging to the categories in paragraph 1 of the article above which are to graze outside the customs territory of the Community must be the subject of an acknowledgment by which the exporters undertake to reintroduce them into the territory, within the same time limit.
4. Animals calved during grazing outside the customs territory of the Community shall be deemed to be of foreign origin.

Article 297

Application modalities

The modalities for the application of the provisions related to open account, movement and grazing will be laid down in national legislation.

CHAPTER 2: SPECIAL RULES APPLICABLE ACROSS THE COMMUNITY CUSTOMS TERRITORY FOR CERTAIN CATEGORIES OF GOODS

ARTICLE 298

Categories of goods

1. A person who possesses or transports goods that are dangerous to health, security or public morality, counterfeit goods, goods prohibited under international agreements or harmful to the interests of the treasury or to specially indicated legitimate interests of regular trade shall, upon first request by a customs officer, produce: receipts certifying that the goods have been properly imported, or bills of sale, manufacturing documents or any other supporting documents issued by persons or properly established companies in the Community customs territory.
2. A person who possesses, transports, sells, transfers or exchanges such goods, and any person who prepares the proof of origin documents shall also be required to present the documents listed in paragraph 1 above, upon request by customs officers made within three years, either from the date when the goods ceased to be possessed by them, or from the date when the proof of origin was issued.
 1. These provisions shall not apply to goods that the possessors, carriers or any person who has possessed, transported, sold, transferred or exchanged them can prove, by the production of their written submissions, that the goods had been imported, possessed or acquired within the Community prior to the publication date of the Community texts.
 2. A person in possession of or transporting goods prohibited under this code shall on first request by a customs officer produce either documents testifying that such goods were brought into the customs territory in compliance with provisions prohibiting the importation or that such goods may leave the customs territory in compliance with provisions prohibiting exportation, or any evidence of origin issued by a person or company legally established within the community customs territory.
 3. In exception to paragraph 4 a person in possession of or transporting cultural items or national heritage articles shall on first request by a customs officer produce either documents

testifying that such goods may leave the customs territory in compliance with provisions prohibiting their exportation or produce documents proving that such goods were temporarily imported from a member State of the Community, or else any evidence of origin issued by a person or company legally established within the community customs territory.

TITLE XII: NAVIGATION

CHAPTER 1: FORCED LANDING

ARTICLE 299

Obligations of the master of vessels

Masters who are forced to land because of sea conditions, enemy pursuit or other unexpected events shall be required:

- a) as soon as they enter the maritime zone of the customs territory, to comply with the obligations in Article 95 above;
- b) within twenty-four hours of their arrival in port, to provide justification, by means of a report, for the causes of the landing, and to comply with the provisions of Articles 96 and 100 above.

ARTICLE 300

Procedure applicable to goods

Goods on board vessels whose forced landing is duly justified shall not be subject to any duties or taxes, unless the Master is obliged to sell them. Otherwise, the goods may be discharged and placed, at the Master or vessel owner's expense, in a locked location with two different keys of which one shall be held by the customs administration, until they are re-exported. The Masters and vessel owners may also transship the goods to other vessels after having declared them under the prescribed conditions.

CHAPTER 2: GOODS SALVAGED FROM SHIPWRECKS

ARTICLE 301

Customs status of goods

1. Goods that are salvaged from shipwrecks and sunken vessels of any type that are gathered or recovered along the coast or in the sea shall be considered as foreign, unless there is justification to the contrary.
2. They shall be placed under the supervision of the Customs Administration.

ARTICLE 302

Release for home use

These goods may be cleared for home use subject to the completion of the regulatory formalities.

TITLE XIII: FREE ZONES

ARTICLE 303

Definition

1. "Free zone" means any territorial enclave established for the purpose of having the goods therein deemed not to be in the customs territory for the purposes of the customs duties and taxes to which they are liable by reason of importation, as well as well as quantitative restriction. .
2. Goods from a free zone are considered as foreign to the Community

ARTICLE 304 *Establishment of Free Zones*

1. Member States may set up a part of the Community territory as a Free Zone. A Member State shall determine the area of each Free Zone, its access and exit points.
2. Free Zones shall be enclosed. The area and access and exit points of a Free Zone shall be under customs supervision.
3. Persons, goods and means of transport entering or exiting a Free Zone may be subjected to customs controls.
4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.

ARTICLE 305

Authorized constructions and activities in a Free Zone

1. Building construction in a Free Zone shall be subject to the prior approval of the competent national authority in accordance with national regulations.
2. Subject to customs law, any industrial or commercial activity or for the provision of services shall be allowed in a Free Zone. These activities shall be subject to prior notification to the customs authorities.
3. A customs administration may provide for prohibitions or restrictions on the activities referred to in paragraph 2, considering the nature of goods in question, of the needs of customs supervision or security and safety needs.
4. Customs authorities may stop from engaging in a Free Zone activity, persons who do not provide the necessary assurances for compliance with customs provisions.

ARTICLE 306

Placement of goods under the regime

1. Goods brought into a Free Zone shall be submitted to customs formalities in the following cases:
 - a) Where the goods are brought into a Free Zone direct from outside the community customs territory.
 - b) Where the goods are placed under a customs regime terminated or discharged when goods are placed under the Free Zone regime.
 - c) Where goods are placed under the Free Zone regime as a benefit of a ruling granting refund or remission of import duties.
 - d) Where legislation other than customs legislation provides for such formalities.
2. Goods brought into a Free Zone under circumstances other than those covered under paragraph 1 shall not be submitted to customs.
3. Without prejudice to the provisions of this article, goods brought into a Free Zone shall be deemed to be placed under the Free Zone regime:
 - a) At the time of their introduction into the Free Zone, except where the goods are already under another customs procedure.
 - b) At the termination of a transit regime, except where the goods are placed forthwith under another customs procedure.

ARTICLE 307

Community goods or goods previously admitted to home consumption in Free Zones

Community goods may be brought in, warehoused, moved processed or consumed in a Free Zone.

ARTICLE 308

Non community goods in a Free Zone

Non Community goods may, while stored in a Free Zone, be cleared for home use or be placed under the inward processing regime, the temporary admission or end-use on conditions provided under these regimes.

In these cases the goods are not deemed to be under the Free Zone regime.

ARTICLE 309

Goods Exiting a Free Zone

Subject to legislation in other non-customs areas, goods kept in a Free Zone may be exported or re exportation outside the community customs territory or taken to another part of the territory.

ARTICLE 310

Import duty relief or refund

Goods admissible into a Free Zone which having been exported are entitled to import duty relief or refund and those whose expected refund relates to internal taxes, shall benefit from this relief or refund after they have been brought into the Free Zone.

ARTICLE 311

Duration of storage

Save in exceptional circumstances, the duration of storage of goods in a Free Zone shall not be limited. Goods may be transferred in the course of storage.

ARTICLE 312

Modalities for application

The modalities for the application of these provisions shall be determined by regulation of Council of Ministers

TITLE XIV: CLOSING PROVISIONS

ARTICLE 313

Closing provisions

Provisions of customs code of member States not in conflict with this code shall continue in force.