

COMMISSION REGULATION (EEC) No 3787/86

of 11 December 1986

on the annulment or revocation of authorizations issued under certain customs procedures with economic impact

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation⁽¹⁾, as last amended by Regulation (EEC) No 2110/85⁽²⁾, and in particular Article 6 thereof,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements⁽³⁾, and in particular Article 12 thereof,

Having regard to Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system⁽⁴⁾, and in particular Article 8 thereof,

Whereas Commission Regulation (EEC) No 3318/85 of 27 November 1985 on the annulment or revocation of authorizations for processing under customs control⁽⁵⁾ specifies the cases where the said authorization is annulled or revoked as well as the consequences deriving therefrom;

Whereas Article 12 of Regulation (EEC) No 1999/85 and Article 8 of Regulation (EEC) No 2473/86 provide that cases where the authorization is to be revoked and cases where it is found null and void, as well as the consequences deriving therefrom, are to be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85;

Whereas identical rules should be established for the annulment or revocation of authorizations issued under either of the abovementioned customs procedures with economic impact and whereas it is appropriate, for reasons of clarity, to consolidate the appropriately amended provisions of Regulation (EEC) No 3318/85 and the new provisions in a single Regulation;

Whereas it is necessary for application of those provisions of this Regulation which concern authorizations for outward processing and standard exchange to be postponed until 1 January 1988;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Processing Arrangements,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation shall apply to authorizations issued under one of the customs procedures with economic impact established by the following Regulations:

- (a) Regulation (EEC) No 2763/83 on arrangements permitting goods to be processed under customs control before being put into free circulation;
- (b) Regulation (EEC) No 1999/85 on inward processing relief arrangements;
- (c) Regulation (EEC) No 2473/86 on outward processing relief arrangements and the standard exchange system.

Article 2

An authorization shall be annulled when it has been issued on the basis of incorrect or incomplete information furnished by the applicant although:

- (a) he knew or should reasonably have known that the information concerned was incorrect or incomplete, and
- (b) the authorization would not have been issued to him on the basis of correct or complete particulars.

The authorization shall be annulled by decision of the customs authority and the holder of the authorization notified accordingly.

The annulment shall take effect from the date of issue of the authorization.

Article 3

1. An authorization shall be revoked, when, in cases other than those provided for in Article 2:

- (a) a condition laid down for its issue has not been or is no longer fulfilled, or
- (b) its holder fails to fulfil an obligation imposed under the arrangements.

However, the customs authority may refrain from revoking the authorization when:

- the holder fulfils his obligations within a time limit set by the customs authority, or
- when the failure to fulfil an obligation is without any real consequence as regards the correct operation of the arrangements.

⁽¹⁾ OJ No L 272, 5. 10. 1983, p. 1.

⁽²⁾ OJ No L 198, 30. 7. 1985, p. 3.

⁽³⁾ OJ No L 188, 20. 7. 1985, p. 1.

⁽⁴⁾ OJ No L 212, 2. 8. 1986, p. 1.

⁽⁵⁾ OJ No L 317, 28. 11. 1985, p. 13.

2. The revocation shall be by decision of the customs authority and the holder of the authorization notified accordingly.

Article 4

1. The revocation referred to in Article 3 shall take effect from the date of such notification.

However, the customs authority may :

- (a) in exceptional cases, where legitimate interests of the holder of the authorization so require, defer the date when revocation takes effect ;
- (b) decide that the revocation shall take effect from the date on which the customs authority determined the failure to fulfil an obligation.

2. The revocation shall not effect goods which, at the moment of its entry into effect, have already been placed under the arrangements by virtue of the revoked authorization.

However, the customs authority may, within the period which it shall set, require that such goods be dealt with in one of the ways provided for in :

- Article 10 of Regulation (EEC) No 2763/83, where the authorization is for processing under customs control ;
- Article 18 (1) and (2) (a) and (c) to (f) of Regulation (EEC) No 1999/85, where the authorization is for inward processing ;

— Article 10 (2) of Regulation (EEC) No 2473/86 where the authorization is for outward processing or standard exchange.

Article 5

This Regulation shall apply without prejudice to the provisions relating to the amendment of an authorization.

Article 6

This Regulation shall be without prejudice to national rules governing the rendering null or void of authorizations for reasons not specific to the customs procedures with economic impact referred to in Article 1.

Article 7

Regulation (EEC) No 3318/85 is hereby repealed.

Article 8

This Regulation shall enter into force on 1 January 1987. However, the provisions relating to authorizations issued under the outward processing relief arrangements or the standard exchange system referred to in Article 1 (c) shall apply from 1 January 1988.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 11 December 1986.

For the Commission

COCKFIELD

Vice-President
