

**Proposal for a Council Regulation temporarily suspending the autonomous Common Customs
Tariff duties on certain goods imported with airworthiness certificates**

(2002/C 181 E/14)

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(Submitted by the Commission on 18 March 2002)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 26 thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) Customs procedures for duty-free imports of parts, components and other goods used for the manufacture, repair, maintenance, rebuilding, modification or conversion of aircraft should be simplified.

(2) In order to achieve that aim, it is appropriate to suspend autonomous customs duties on imports of such goods imported with airworthiness certificates issued by a party authorised by aviation authorities within the Community or in a third country.

(3) In view of the fact that the prices for parts and components used in the aircraft sector are usually at least three times higher than the prices for similar goods used for other purposes, the risk that the goods imported duty free might be used in other industrial areas is very small.

(4) Suspension would alleviate the administrative burden for the economic operators in the aircraft sector since it would reduce the need for these companies to use suspensive customs regimes like favourable tariff treatment for goods by reason of their end-use, inward processing relief or customs warehousing. Furthermore, it would enable small and medium-sized enterprises, which have hitherto been unable to use suspensive customs regimes, to become more competitive with regard to the bigger operators in this area.

(5) Since airworthiness certificates do not always accompany the goods during transport, a procedure should be laid down under which customs authorities would be able to identify the certificates during on-spot checks after the product has been released for free circulation.

(6) In view of the complexity of the rules in the aviation sector, customs authorities should be able, at the expense of the importer, to call upon the expertise of a representative of the national aviation authorities where they have

good reason to believe that airworthiness certificates have been falsified and where the matter cannot be resolved otherwise. However, before taking such action, customs authorities should weigh the costs entailed against the import volume and the amount of duty at risk, so as to avoid a situation where it transpires that no infringement has been committed, but the benefit to the importer of the duty suspension has been nullified by the cost of procuring the expert opinion.

(7) The Commission should prepare a report on the basis of the information received from Member States about their experience in applying this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The autonomous Common Customs Tariff duties shall be suspended for parts, components and other goods of a kind to be incorporated in or used for civil aircraft and falling within Chapters 25 to 97 of the Common Customs Tariff and in respect of which an airworthiness certificate has been issued by a party authorised by European aviation authorities or the aviation authorities of a third country.

Article 2

1. The suspension laid down in Article 1 shall be conditional on submission of the original airworthiness certificate to the customs authorities when the goods are declared for release into free circulation.

Where the original airworthiness certificate cannot be submitted at the time when the goods are released for free circulation, suspension shall be conditional on the inclusion of a declaration, signed by the seller of the goods in question, on the commercial invoice or a document annexed thereto. A model of the required declaration is set out in Section A of the Annex.

2. In field 44 of the Single Administrative Document ("SAD") the text set out in Section B of the Annex shall be inserted by the importer.

3. Where goods are released for free circulation under simplified procedures in accordance with Council Regulation (EEC) No 2913/92 ⁽¹⁾, the importer shall insert in the SAD (field 44) or in any authorised document replacing the SAD the text set out in Section B of the Annex.

In such cases suspension shall be conditional on the submission of the documents referred to in paragraph 1 in accordance with the terms of the authorisation of the simplified procedure at the time when the supplementary declaration is submitted to the competent customs office.

Article 3

Where the customs authorities have good reason to suspect that airworthiness certificates have been falsified and where the matter cannot be resolved otherwise, they may request an expert opinion from a representative of the national aviation authorities at the expense of the importer.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

In such cases, customs authorities shall take into account the import volume and the amount of duty at risk, in order to prevent the benefit to the importer of the duty suspension being nullified by the cost of procuring the expert opinion, if the investigation shows that the rules for the issuing of those certificates have not been infringed.

Article 4

No later than three years after the entry into force of this Regulation the Commission shall submit to the Council a report on the application of that Regulation based on the information received from Member States.

Article 5

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 April 2002.

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

ANNEX

A. Declaration on the commercial invoice or a document annexed to such invoice (Article 2(1)):

'For the following goods of [this invoice]/[invoice No ... of ...] ⁽¹⁾ the following airworthiness certificates (see column 2) have been issued by the company shown in column 3 authorised by the aviation authority shown in column 4 of the country shown in column 5.

Position No on the invoice	No of the airworthiness certificate	Issuer of the certificate	Name of the authorising aviation authority	Name of the country
(1)	(2)	(3)	(4)	(5)

⁽¹⁾ When the declaration is annexed on a separate page, the number and date of the invoice should be inserted.'

B. Text to be inserted in field 44 of the Single Administrative Document (Article 2(2) and (3)):

'Import with airworthiness certificate'