

COMMISSION DECISION

of 08.04.1997

finding that the remission of import duties in a particular
case is justified

(request submitted by GERMANY)

REM 24/96

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing
the Community Customs Code,¹

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down
provisions for the implementation of Regulation (EEC) No 2913/92, and in particular
Article 907 thereof,²

Whereas by letter dated 4 October 1996, received by the Commission on 14 October
1996, Germany asked the Commission to decide, under Article 239 of Regulation (EEC)
No 2913/92, whether the remission of import duties is justified in the following
circumstances:

On 29 April 1994 a German aid organization (“the operator”) placed in temporary
storage two lorries transporting various products originating in Switzerland, intended as
aid for Bosnia-Herzegovina.

On 25 May 1994, the operator informed the customs authorities that the products had
been re-exported to Bosnia-Herzegovina. The re-export formalities were not completed,

¹ OJ No L 302, 19.10.1992, p.1.

² OJ No L 253, 11.10.1993, p.1.

however, so the customs authorities required the operator to pay the sum of XXXXX, for which the latter now seeks remission;

Whereas the operator states that he has seen the dossier submitted to the Commission by the Germany authorities and has nothing to add;

Whereas in accordance with Article 907 of Regulation (EEC) No 2454/93, a group of experts composed of representatives of all the Member States met on 10 January 1997 within the framework of the Customs Code Committee (Section for General Customs Rules/Repayment) to consider the case;

Whereas in accordance with Article 239 of Regulation (EEC) No 2913/92, import duties may be repaid or remitted in special situations, other than those laid down in Articles 236, 237 and 238 of that Regulation, resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned;

Whereas it is clear from the circumstances of the case that the products in question were indeed delivered to a destination outside Community territory and that they were put to the humanitarian use for which they were intended;

Whereas the failure to complete the customs formalities for re-exportation was due to the inexperience of the persons involved in the operation, and transit across Austrian territory was allowed, according to the German authorities, upon presentation of a certificate from the local Red Cross office confirming that the purpose of the operation was humanitarian aid;

Whereas the operator himself notified the German customs authorities that the goods had been re-exported:

Whereas these factors are such as to constitute a special situation covered by Article 239 of Regulation (EEC) No 2913/92;

Whereas in the special circumstances of the case in question no deception or obvious negligence may be attributed to the person concerned;

Whereas, therefore, the remission of import duties requested is justified in this case,

HAS ADOPTED THIS DECISION:

The remission of import duties in the sum of XXXXX requested by Germany on 4 October 1996 is hereby found to be justified.

Article 2

This Decision is addressed to Germany.

Done at Brussels, 08.04.1997

For the Commission