ANNEX VI

List provided for in Articles 54, 73, 97 and 126 of the Act of Accession

CUSTOMS LEGISLATION

Council Regulation (EEC) No 2913/92 of 12 October 1992 (OJ No L 302 of 19.10.1992) and Commission Regulation (EEC) No 2454/93 of 2 July 1993 (OJ No L 253 of 11.10.1993), as amended by Commission Regulation (EEC) No 3665/93 of 21 December 1993 (OJ No L 335 of 31.12.1993), and protocols of origin included in preferential agreements concluded by the Community:

Without prejudice to the following provisions, this Community legislation shall be applicable to the new Member States as from the date of accession.

1. Articles 22 to 27 of Council Regulation and 35 to 140 of Commission Regulation regarding origin of goods, as amended by Commission Regulation (EEC) No 3665/93 of 21 December 1993 (OJ No L 335 of 31 December 1993), and protocols of origin included in preferential agreements concluded by the Community:

   1. Without prejudice to the application of any measure deriving from the common commercial policy, evidences of origin properly issued by third countries in the framework of preferential agreements concluded by the Republic of Austria, the Republic of Finland, the Kingdom of Norway or the Kingdom of Sweden with those countries or in the framework of unilateral national legislation of the new Member States shall be accepted in the respective new Member States, provided that:

   — the evidence of origin and the transport documents have been issued the day before accession at the latest;

   — the evidence of origin is submitted to the customs authorities four months after accession at the latest.

   2. The new Member States are authorized to retain the authorizations with which the status of 'approved exporters' had been granted in the framework of agreements concluded with third countries, provided that:

   — such a provision is also provided for in the agreements concluded by those third countries with the Union as at present constituted;

   — the approved exporters apply the Community rules of origin.

   These authorizations shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

   3. Requests for subsequent verification of evidences of origin referred to in paragraphs 1, 2 and 4 shall be accepted by the competent customs authorities of the Union as at present constituted and those of the new Member States for a period of two years after issuing of the evidence of origin concerned.

   4. Where the evidence of origin and/or the transport documents have been issued before accession and where customs formalities are necessary in respect of trade of goods between the new Member States and the Union as at present constituted or between the new Member States themselves, the provisions of Title V of Protocol 4 on rules of origin of the Agreement on the European Economic Area and of Title V of Protocol No 3 to the Free Trade Agreements between the EC, the Republic of Austria, the Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden apply.

2. Article 76 of Council Regulation and Articles 253 to 289 of Commission Regulation regarding simplified procedures:

   1. The new Member States are authorized to retain the authorizations for periodic declarations issued before accession under the conditions subject to which they were granted.

   2. These authorizations shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

3. Articles 98 to 113 of Council Regulation and 503 to 548 of Commission Regulation regarding customs warehousing:

   1. Without prejudice to paragraph 2, the new Member States are authorized to retain the authorizations for customs warehousing issued before accession under the conditions subject to which they were granted.

   2. The authorizations referred to in paragraph 1 shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

3. The procedure shall be discharged under the conditions of Community legislation. Where the discharge gives incurrence to a customs debt, the amount paid shall be considered as own resources of the Community. Where the amount of a customs debt is determined on the basis of the tariff classification of the import goods, the value for customs purposes and the quantity of the import goods at the time of acceptance of the declaration of their placing under customs warehousing and where this declaration was accepted before accession, these elements are those resulting from the legislation applicable before accession in the new Member State concerned.

4. Articles 114 to 129 of Council Regulation and 549 to 649 of Commission Regulation regarding inward processing:

1. The new Member States are authorized to retain the authorizations for inward processing issued before accession under the conditions subject to which they were granted, until the expiry of their validity but not longer than one year after accession.

2. Where the validity of the authorizations referred to in paragraph 1 expires later than one year after accession, these authorizations shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

3. The procedure shall be discharged under the conditions of Community legislation. Where the discharge gives incurrence to a customs debt, the amount paid shall be considered as own resources of the Community. Where the amount of a customs debt is determined on the basis of the tariff classification, quantity, value for customs purposes and origin of the import goods, at the time of acceptance of the declaration of their placing under inward processing and where this declaration was accepted before accession, these elements are those resulting from the legislation applicable before accession in the new Member State concerned.

In order to maintain, where the discharge gives incurrence to a customs debt, the equity between the holder of an authorization established in the Union as at present constituted and those in the new Member States, compensatory interest shall be paid on the import duties due under the conditions of Community legislation from the date of accession.

4. If the declaration for inward processing has been accepted under a drawback system, the drawback is done under the conditions of Community legislation, by and at the expense of the new Member State where the customs debt in respect of which drawback is requested was incurred before the date of accession.

5. Articles 130 to 136 of Council Regulation and 650 to 669 of Commission Regulation regarding processing under customs control:

1. The new Member States are authorized to retain the authorizations for processing under customs control issued before accession under the conditions subject to which they were granted, until the expiry of their validity but not longer than one year after accession.

2. Where the validity of the authorizations referred to in paragraph 1 expires later than one year after accession, these authorizations shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

3. The procedure shall be discharged under the conditions of Community legislation. Where the discharge gives incurrence to a customs debt, the amount paid shall be considered as own resources of the Community.

6. Articles 137 to 144 of Council Regulation and 670 to 747 of Commission Regulation regarding temporary importation:

1. The new Member States are authorized to retain the authorizations for temporary importation issued before accession under the conditions subject to which they were granted, until the expiry of their validity but not longer than one year after accession.

2. Where the validity of the authorizations referred to in paragraph 1 expires later than one year after accession, these authorizations shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

3. The procedure shall be discharged under the conditions of Community legislation. Where the discharge gives incurrence to a customs debt, the amount paid shall be considered as own resources of the Community. Where the amount of a customs debt is determined on the basis of the tariff classification, quantity, value for customs purposes and origin of the import goods at the time of acceptance of the declaration of their placing under temporary importation and where this declaration was accepted before accession, these elements are those resulting from the legislation applicable before accession in the new Member State concerned.

In order to maintain, where the discharge gives incurrence to a customs debt, the equity between the holder of an authorization established in the Union as at present constituted and those in the new

Member States, compensatory interest shall be paid on the import duties due under the conditions of Community legislation from the date of accession.

7. Articles 145 to 160 of Council Regulation and 748 to 787 of Commission Regulation regarding outward processing:

1. The new Member States are authorized to retain the authorizations for outward processing issued before accession under the conditions subject to which they were granted, until the expiry of their validity but not longer than one year after accession.

2. Where the validity of the authorizations referred to in paragraph 1 expires later than one year after accession, these authorizations shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

3. The procedure shall be discharged under the conditions of Community legislation. However, the amount of the customs debt shall be determined following the legislation applicable before accession in the new Member State where the declaration for outward processing was accepted before accession.

8. Articles 166 to 181 of Council Regulation and 799 to 840 of Commission Regulation regarding free zones and free warehouses:

1. The new Member States are authorized to retain the free zones and the free warehouses designated or authorized before accession under the conditions subject to which they were designated or authorized if they meet the conditions of Community legislation as from the date of accession.

2. Where the free zones and free warehouses referred to in paragraph 1 do not meet the conditions of Community legislation, the new Member States are authorized to retain the free zones and the free warehouses designated or authorized before accession until one year after accession at the latest.

3. The authorizations referred to in paragraph 1 shall be replaced, one year after accession at the latest, by authorizations issued under the conditions of Community legislation.

4. The competent authorities of the new Member States shall approve the stock records of the free zones operators one year after accession at the latest. This approval shall be issued under the conditions of Community legislation.

5. The new Member States are authorized to retain the authorizations for the placing, under customs procedures provided for under Article 173 (c), (d) and (e) of Council Regulation, of goods remaining in a free zone or free warehouse, issued before accession under the conditions subject to which they were granted, until the expiry of their validity but not longer than one year after accession.

6. Where the validity of the authorizations referred to in paragraph 5 expires later than one year after accession, these authorizations shall be replaced, one year after accession at the latest, by new authorizations issued under the conditions of Community legislation.

9. Articles 201 to 232 of Council Regulation and 868 to 876 of Commission Regulation regarding entry in the accounts and post-clearance recovery:

The recovery is done under the conditions of the Community legislation. However, where the customs debt was incurred before the date of accession, the recovery is done under the conditions, by and in favour of the new Member State concerned.

10. Articles 235 to 242 of Council Regulation and 877 to 912 of Commission Regulation regarding repayment and remission of duty:

The repayment and remission of duties are done under the conditions of the Community legislation. However, where the duties whose repayment or remission is requested relate to a customs debt which was incurred before the date of accession, the repayment and remission of duties are done under the conditions, by and at the expense of the new Member State concerned.