



HM Revenue
& Customs

Customs Information Paper (14) 80

Inward Processing - Simplified Discharge under Article 544c of Commission Regulation 2454/93 - delivery of aircraft

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| Who should read: | Any person involved in the simplified discharge of Inward Processing under A 544c |
| What is it about: | This paper advises of amendment enabling simplified discharge under A 544c to be granted to both civil and military aircraft |
| When effective: | 5 th December 2014 |
| Extant until/ Expires | |

1. Background

Article 544c of Commission Regulation (EEC) No 2454/93 provides for a simplification in the discharge of the inward processing procedure. Under that simplification, certain import goods are regarded as having been re-exported or exported, although they were actually put on the Union market without a subsequent customs declaration and payment of import duties. Article 544(c) of Regulation (EEC) No 2454/93 covers the delivery of civil aircraft. The scope of Article 544(c) of Regulation (EEC) No 2454/93 will be extended to military aircraft so that those aircraft benefit from the simplified discharge of the inward processing procedure in the same way as civil aircraft.

2. Amendment to legislation

Following publication of Commission Implementing regulation (EU) No 1223/2014 of 14.11.14 (OJ L 330/37 15.11.14) Article 544c of Commission Regulation 2454/93 is amended as follows

‘(c) the delivery of aircraft; however, the supervising office shall allow the arrangements to be discharged once import goods have been used for the first time for the manufacture, repair, modification or conversion of aircraft or parts thereof, on condition that the records of the holder are such as to make it possible to verify that the arrangements are being correctly applied and operated;’

This amendment will take effect on the 5th December 2014.

3. Contacts

If you have any queries concerning this paper you should contact your supervising office or your Customer Relationship manager if you are under Large Business.

Issued on the **25 November 2014** by Customs Directorate, HMRC.

For general HMRC queries speak to the VAT, Excise & Customs Helpline on telephone: 0300 200 3700.

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