COMMISSION DECISION

of 28 November 1995

adopting specific measures to temporarily forbid use of the comprehensive guarantee for certain transit procedure

(Only the Spanish text is authentic)

(Text with EEA relevance)

(95/521/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code [1], as last amended by the Commission Regulation (EEC) No 1762/95 of 19 July 1995 [2], and in particular Article 360 thereof,

Whereas the customs administration of the Kingdom of Spain by letter dated 4 April 1995, completed by letter of 27 July 1995, indicated its wish to apply the abovementioned Article 360 in order to prevent temporary use of the comprehensive guarantee for external Community transit operations involving cigarettes of Harmonized System subheading 24.02.20, and for this purpose asks the agreement of the Commission ;

Whereas external Community transit operations involving cigarettes are made the subject of specific information with particular reference to the provisions of Council Regulation (EEC) No 1468/81 [3] ;

Whereas as a result of information supplied by the customs administration of the Kingdom of Spain and also as a result of information compiled by the Commission, fraud involving cigarettes in the context of the external Community transit regime appears to have reached significant proportions, notably since the transport of these goods using the TIR Convention of 1975 was forbidden ;

Whereas despite measures taken at Community level which required with effect from April 1994, in the context of applying Article 361 of the aforementioned Regulation (EEC) No 2454/93, a comprehensive guarantee at a level of 100 % of the duties and other charges payable on cigarettes carried under the external Community transit regime, such external Community transit operations present an exceptionally high risk of fraud ;

Whereas the request of the customs administration of the Kingdom of Spain is well-founded,

HAS ADOPTED THIS DECISION :

Article 1

The Commission authorizes the customs administration of the Kingdom of Spain to take specific measures, in conformity with Article 360 of Regulation No 2454/93 of 2 July 1993, with effect from a date to be fixed by that administration, to temporarily forbid the use of the comprehensive guarantee for external Community transit operations involving cigarettes of Harmonized System subheading 24.02.20.

Article 2

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 28 November 1995.

For the Commission

Mario MONTI

Member of the Commission

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[1] OJ No L 253, 11. 10. 1993, p. 1.
[2] OJ No L 171, 21. 7. 1995, p. 8.
[3] OJ No L 144, 2. 6. 1981, p. 1.