COMMISSION DECISION

of 20 December 1995

adopting specific measures to temporarily prohibit use of the comprehensive guarantee for certain transit procedures

(Only the German text is authentic)

(Text with EEA relevance)

(96/37/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 Regulation (EC) No 1762/95 [2], and in particular Article 360 thereof,

Whereas the customs administration of the Federal Republic of Germany by letter dated 6 September 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 the goods listed in the Annex to this Decision and for which it seeks the agreement of the Commission ;

Whereas external Community transit operations involving the goods 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 Federal Republic of Germany and also as a result of information compiled by the Commission, fraud involving the goods in the context of the external Community transit regime appears to have reached significant proportions ;

Whereas such external Community transit operations present an exceptionally high risk of fraud which can pose a considerable threat to Community and national budgets as well as to concerned economic operators ;

Whereas the fight against fraud in transit makes it necessary to adopt measures within a Community strategy to ensure greatest effectiveness ;

Whereas the request of the customs administration of the Federal Republic of Germany is well-founded,

HAS ADOPTED THIS DECISION :

Article 1

The Commission authorizes the customs administration of the Federal Republic of Germany to take specific measures, in conformity with Article 360 of Regulation (EEC) No 2454/93, with effect form a date to be fixed by that administration, to temporarily forbid the use of the comprehensive guarantee for external Community transit operations involving goods in the Annex to this Decision.

Article 2

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 20 December 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.

ANNEX

Harmonized system heading No	Description
ex 01.02	Live bovine animals, other than pure bred breeding animals
ex 02.02	Meat of bovine animals, frozen
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter
04.05	Butter and other fats and oils derived from milk
04.06	Cheese and curd
08.03	Bananas, including plantains, fresh or dried
10.01	Cereals (wheat) and meslin
10.02	Rye
17.01	Sugar
ex 22.07	Undenaturated ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher
ex 22.08	Spirits, liqueurs and other spirituous beverages