REGULATION (EEC) No 3260/74 OF THE COMMISSION
of 20 December 1974
on the simplification of the procedure for issuing document T2L

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation (EEC) No 542/69 [1] of 18 March 1969 on Community transit, as last amended by the Council Decision of 1 January 1973 [2], and in particular Articles 58 and 60 thereof;

Whereas Commission Regulation (EEC) No 1226/71 [3] of 11 June 1971 on the simplification of the formalities to be carried out at the offices of departure and destination in respect of goods transported under the Community transit procedure made provision for the simplification of formalities in respect of the Community transit procedure so as to facilitate the movement of goods within the Community;

Whereas the extension of this facility to the formalities in respect of the completion of the internal Community transit document used to certify the Community nature of goods could be of similar benefit to authorized consignors within the meaning of Article 2 of Regulation (EEC) No 1226/71 who frequently export goods which are not carried under the Community transit system;

Whereas such extension is of value only in the case of movements of goods for which the internal Community transit system is not obligatory;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Committee on Community Transit,

HAS ADOPTED THIS REGULATION:

Article 1

1. The customs authorities of a Member State may authorize a person approved for the purposes of the provisions of Title I of Commission Regulation (EEC) No 1226/71 of 11 June 1971 who intends to export goods under cover of a document T2L, to use that document without complying with the provisions of Article 5 (2) of Commission Regulation (EEC) No 2313/69 [4] of 19 November 1969 on the internal Community transit document for certifying the Community nature of goods. Any person so approved is hereinafter referred to as an 'authorized consignor'.

2. The authorization referred to in paragraph 1 may be granted only in respect of exportation to be carried out by air or sea and in cases where the use of the internal Community transit procedure is not compulsory.

However, the competent authorities referred to in paragraph 1 may extend the authorization to

— exportation carried out, during such period as the transitional provisions laid down in Article 7 (2) of Regulation (EEC) No 542/69 remain applicable, under the procedure for international road transport provided;

— exportations by pipeline;

— exportations of postal consignments (including postal packages) in so far as these involve the issue of a document T2L.

Article 2

1. The authorization referred to in Article 1 (1) shall specify, in particular,

(a) the customs office assigned to pre-authenticate documents T2L as prescribed in Article 3 (1) (a); and

(b) the manner in which the authorized consignor shall establish that forms T2L have properly been used.

2. The customs authorities shall specify the period within which and the manner in which the authorized consignor shall notify the responsible customs office so that such office may carry out any necessary controls before the departure of the goods.

Article 3

1. The authorization shall stipulate that the space reserved for the customs certificate on the front of form T2L

(a) be stamped in advance with the stamp of the customs office referred to in Article 2 (1) (a) and be signed by an officer of that office; or

(b) be stamped by the authorized consignor with a special metal stamp approved by the customs authorities and conforming to the specimen shown in the Annex to Regulation (EEC) No 1226/71.

(1) OJ No L 77, 29. 3. 1969, p. 1.
(2) OJ No L 2, 1. 1. 1973, p. 1.
(3) OJ No L 129, 15. 6. 1971, p. 1.
(4) OJ No L 295, 24. 11. 1969, p. 8.

The imprint of this special stamp may be pre-printed on the forms if the printing is entrusted to a printing works approved for that purpose.

2. The authorized consignor shall, not later than on consignment of the goods, complete the form and sign it. In addition he shall enter in the space reserved for the customs certificate the name of the responsible customs office, the date of completion of the document and such particulars of export documentation as are required by the Member State of exportation.

3. Form T2L properly completed so as to include the additional particulars prescribed in paragraph 2 and signed by the authorized consignor shall be treated as equivalent to the internal Community transit document used for certifying the Community nature of goods.

Article 4

The authorized consignor shall make a copy of each document T2L issued under the provisions of this Regulation. The customs authorities shall specify the conditions under which the copy document shall be produced for purposes of control and retained for not less than two years.

Article 5

The customs authorities may carry out such control of the authorized consignor as is considered necessary. The said consignor must provide all the necessary information and facilities for this purpose.

Article 6

1. The authorized consignor shall

(a) comply with the provisions of this Regulation and of the authorization referred to in Article 2; and

(b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the authenticating offices, as referred to in Article 2 (1) (a) or of the special stamp.

2. In the event of the misuse by any person of forms T2L bearing the imprint of the authenticating customs office or of the special stamp approved by the customs authorities, then, without prejudice to any criminal proceedings to which he may be liable, and unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him in paragraph 1 (b), the authorized consignor shall be liable for the amount payable in respect of duties and other charges which are unpaid in any Member State in consequence of such misuse.

Article 7

The customs authorities of the exporting Member State may exclude certain categories of goods and types of traffic from the facilities provided for in this Regulation.

Article 8

This Regulation shall enter into force on 1 January 1975.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 20 December 1974.

For the Commission

The President

François-Xavier ORTOLI