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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 2945/76

of 26 November 1976

laying down provisions for the implementation of Council Regulation (EEC) No 754/76 on the customs treatment applicable to goods returned to the customs territory of the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 754/76 of 25 March 1976 on the customs treatment applicable to goods returned to the customs territory of the Community (1), and in particular Article 15 (2) thereof,

Whereas, in order to ensure the uniform interpretation of Article 2 (2) (c) thereof by the competent authorities of the Member States, the cases should be specified in which goods for which customs export formalities have been completed with a view to obtaining refunds or other amounts provided for on exportation may be considered as being returned to the customs territory of the Community because they could not be used for the purposes intended for the said goods, owing to circumstances not brought about by the exporter;

Whereas furthermore the documentary evidence should be specified on the basis of which a refund of export duties can be granted for returned goods in application of Article 5 of Regulation (EEC) No 754/76, and the conditions under which returned goods which have undergone, outside the customs territory of the Community, repair or restoration to good condition which became necessary as a result of unforeseen circumstances, may benefit from the provisions laid down in the second subparagraph of Article 7 (2) thereof;

Whereas a system of reciprocal information between the competent authorities of the Member States should be set up for the purpose of identifying the goods returned to the customs territory of the Community by a Member State other than the one from which the goods were exported; whereas, it is appropriate to institute a single Community form for this purpose to serve as a medium for all information necessary for such identification;

Whereas, in order to avoid the application of different provisions in Member States according to the date on which returned goods were originally exported from the customs territory of the Community, this Regulation should apply to goods for which export formalities have been carried out before the date of its entry into force, but which are thereafter returned to the Community; whereas, on the other hand, because it is impossible in practice, in the absence of an appropriate method of administrative cooperation, to levy import duties under the conditions laid down in Article 4 of Regulation (EEC) No 754/76, this Regulation should apply to compensating products which are returned to a Member State other than the Member State of exportation, only if they were exported after 1 July 1977, on which date such a method of administrative cooperation will become applicable;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Duty Free Arrangements,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation lays down the provisions for the implementation of Articles 2 (2) (c), 5, 7 (2) and 10 to 12 of Council Regulation (EEC) No 754/76 on the customs treatment applicable to goods returned to the customs territory of the Community.

(1) OJ No L 89, 2. 4. 1976, p. 1.

2. For the purposes of this Regulation :

(a) *The Member State of exportation,* means the Member State responsible for the customs office where the formalities, relating to the exportation of the goods from the customs territory of the Community, were completed.

(b) *The Member State of reimportation,* means the Member State responsible for the customs office where the returned goods are entered for free circulation (customs office of reimportation).

(c) *Export document,* means the customs export document or any other equivalent document used to complete the formalities for exportation of the goods.

TITLE I

Provisions for the application of Article 2 (2) (c) of Regulation (EEC) No 754/76

Article 2

For the purposes of Article 2 (2) (c) of Regulation (EEC) No 754/76, goods shall be considered to be returned goods if, after the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, they come within one of the following categories :

(a) goods returned to the Community following damage occuring before delivery to the consignee, either to the goods themselves, or to the means of transport on which they were carried ;

(b) goods originally exported for the purposes of consumption or sale in the course of a commercial fair or similar occasion and which have not been so consumed or sold ;

(c) goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract in pursuance of which the goods were exported ;

(d) goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract in pursuance of which the goods were exported ;

(e) products covered by the common organization of the market in fruit and vegetables, exported and sent for sale on consignment, but which were not sold in the market of the third country of destination.

TITLE II

Provisions for the application of Article 5 of Regulation (EEC) No 754/76

Article 3

1. The repayment of export duties provided for in Article 5 (1) of Regulation (EEC) No 754/76 shall be granted by the competent authorities of the Member States of exportation. It shall be conditional upon the presentation to the said authorities of an application for repayment accompanied by :

(a) the document issued as evidence of the payment of the amounts paid ;

(b) the original, or the copy certified by the customs authorities of the Member State of reimportation, of the customs document for free circulation of the returned goods in question ;

This document shall bear one of the following endorsements made by the customs authorities of the Member State of reimportation :

— 'Goods admitted as returned goods under Article 2 (2) of Regulation (EEC) No 754/76' ;

— 'Varer, der i henhold til Artikel 2, stk 2 i forordning (EØF) nr. 754/76, omfattes at reglerne for returvarer' ;

— 'Rückwaren gemäß Artikel 2 Absatz 2 der Verordnung (EWG) Nr. 754/76' ;

— 'Marchandises admises au bénéfice du régime des retours en application de l'article 2, paragraphe 2, du règlement (CEE) n° 754/76' ;

— 'Merci ammesse al beneficio del regime di reintroduzione in applicazione dell'articolo 2, paragrafo 2 del regolamento (CEE) n. 754/76' ;

— 'Goederen die bij toepassing van artikel 2, lid 2 van Verordening (EEG) nr. 754/76 onder de regeling voor terugkerende goederen vallen' ;

(c) the export document returned to the exporter at the time of completion of the export formalities for the goods, or a copy thereof certified by the customs authorities of the Member State of exportation.

Where the authorities responsible for the refund of export duties are already in possession of the information contained in one or other of the documents referred to under (a), (b) or (c) above, production of the relevant document or documents shall not be required.

2. Where the export duties relating to the returned goods have not already been collected by the competent authorities of the Member State of exportation, the latter shall waive the collection thereof on receipt of an application by the exporter accompanied by the documentary evidence provided for in paragraph 1 (b) and (c).

TITLE III

Provisions for the application of Article 7 (2) of Regulation (EEC) No 754/76

Article 4

For the implementation of the second subparagraph of Article 7 (2) of Regulation (EEC) No 754/76 :

(a) 'repair or restoration to good condition which became necessary' means any operation for the purpose of making good defective working or rectifying material damage suffered by goods during the time they were outside the customs territory of the Community, and without which these goods could no longer be used under normal conditions for the purposes for which they were intended ;

(b) the value of returned goods shall be deemed not to have been increased by virtue of treatment which they have undergone, in relation to their value at the time of exportation from the customs territory of the Community, when this treatment does not exceed that which is strictly necessary to enable these goods to be used under the same conditions as those existing at the time of the said exportation.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable these goods to be used under the same conditions as those existing at the time of exportation.

Article 5

Evidence that goods had to undergo, outside the customs territory of the Community, repair or restoration to good condition which became necessary as a result of unforeseen circumstances must be provided by the person concerned. Such evidence may be provided in any form recognized as acceptable by the customs authorities of the Member State of reimportation.

TITLE IV

Provisions for the application of Articles 10 to 12 of Regulation (EEC) No 754/76

Article 6

1. Without prejudice to any autonomous or conventional provisions which relieve from the production of customs documents the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements, the provisions of Regulation (EEC) No 754/76 shall only apply if the following documents are produced in support of the entry for free circulation of the goods in question :

(a) where the returned goods are entered for free circulation at a customs office for which the Member State of exportation is responsible, the export document returned to the exporter by the customs authorities of that Member State, or a copy thereof certified by the said authorities.

Where the customs authorities of the Member State of reimportation is able to determine, by evidence at its disposal, or which it may request from the person concerned, that the goods entered for free circulation are goods originally exported from the customs territory of the Community, and that at the time of their exportation they satisfied the conditions necessary for them to benefit under the provisions of Regulation (EEC) No 754/76, the document referred to in the above subparagraph shall not be required.

(b) where the returned goods are entered for free circulation at the customs office for which a Member State is responsible other than the Member State of exportation, the Information Sheet (INF 3) provided for in Article 8.

2. When they consider it necessary, the customs authorities of the Member State of reimportation may request the person concerned to submit, in particular for the purposes of identification of the returned goods, documentary evidence additional to that referred to in the first subparagraph of paragraph 1 (a) and in paragraph 1 (b).

Article 7

1. Where the export of returned goods may have given rise to customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, there shall be produced in addition to the documents referred to in Article 6, in support of any entry for free circulation relating to the said returned goods, a certificate issued by the authorities responsible for the grant of such refunds or amounts in the Member State of exportation. This certificate shall contain all the information necessary to allow the customs office where the goods concerned were entered for free circulation to verify that it relates to the said goods.

2. When the export of the goods does not give rise to the completion of customs export formalities, with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following endorsements :

— 'No refunds or other amounts granted on exportation';
— 'Ingen restitutioner eller anden godtgørelse ydet i forbindelse med udførselen;
— 'Keine Ausfuhrerstattungen oder sonstigen Ausfuhrvergünstigungen';
— 'Sans octroi de restitutions ou autres montants à l'exportation';
— 'Senza concessione di restituzioni o altri importi all'esportazione';
— 'Geen restituties of andere bij de uitvoer verleende bedragen'.

3. When the export of the goods gives rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following endorsements:

— 'Refunds and other amounts on exportation repaid for ... (quantity)';
— 'De i forbindelse med udførselen ydede restitutioner eller anden godtgørelse for ... (mængde) er tilbagebetalt';
— 'Ausfuhrerstattungen und sonstige Ausfuhrvergünstigungen für ... (Menge) zurückbezahlt';
— 'Restitutions et autres montants à l'exportation remboursés pour ... (quantités)';
— 'Restituzioni e altri importi all'esportazione rimborsati per ... (quantità)';
— 'Restituties en andere bedragen bij de uitvoer voor ... (hoeveelheid) terugbetaald';

or

— 'Entitlement to payment of refunds or other amounts on exportation cancelled for ... (quantity)';
— 'De i forbindelse med udførselen beregnede restitutioner eller anden godgørelse for ... (mængde) er annulleret';
— 'Auszahlungsanordnung über die Ausfuhrerstattungen und sonstigen Ausfuhrvergünstigungen für ... (Menge) ungültig gemacht';
— 'Titre de paiement des restitutions ou autres montants à l'exportation annulée pour ... (quantité)';
— 'Titolo di pagamento delle restituzioni o di altri importi all'esportazione annullato per ... (quantità)';
— 'Aanspraak op restituties of andere bedragen bij uitvoer vervallen voor ... (hoeveelheid)';

according to whether these refunds or other amounts provided for on exportation have or have not already been paid by the competent authorities.

4. In the case referred to in Article 6 (1) (b), the certificate referred to in paragraph 1 shall be made out on the Information Sheet INF 3.

5. When the customs authorities of the Member State of reimportation are able, by the means at their disposal, to ensure that no refund or other amount provided for on exportation under the common agricultural policy has been granted, and cannot subsequently be granted, the certificate referred to in paragraph 1 shall not be required.

Article 8

1. The Information Sheet INF 3 shall be drawn up in an original and two copies on forms which conform to the specimen appearing in the Annex.

2. The forms shall be printed on white paper, free of mechanical pulp, dressed for writing purposes and shall weigh at least 40 grammes per square metre.

3. The size of the forms shall be 210 × 297 millimetres; the layout of the forms must be strictly observed, except in respect of the size of boxes 6 and 7.

4. Member States shall be responsible for taking the necessary measures for having the forms printed. Each form shall bear an individual serial number, which may be pre-printed.

5. The forms shall be printed in one of the official languages of the Community designated by the competent authorities of the Member State of exportation. They shall be completed in the same language as that in which they are printed. Were necessary, the competent authorities of the Member State of reimportation in which the Information Sheet INF 3 is required to be produced may request its translation into its official language or one of its official languages.

Article 9

1. Subject to paragraph 3, the Information Sheet INF 3 shall be authenticiated at the request of the exporter, by the customs authorities of the Member State of exportation at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned to a Member State other than the Member State of exportation.

2. Information Sheet INF 3 may also be authenticated, at the request of the exporter, by the customs authorities of the Member State of exportation after completion of the export formalities for the goods concerned, provided that these authorities are able to verify, on the basis of the information at their disposal, that the information contained in the application of the exporter relates to the goods exported.

3. In the case of the goods referred to in Article 7 (1), the Information Sheet INF 3 may only be authenticated after completion of the relevant customs export formalities subject to the limits referred to in paragraph 2.

The Information Sheet shall only be authenticated if :

(a) it is established that no monetary compensatory amount has been levied or granted on the goods in question by reason of their exportation ;

(b) box B of the said Information Sheet has been completed and endorsed by the competent authorities beforehand, and

(c) box A has been completed and endorsed by the competent authorities beforehand, when the information contained therein is required to be furnished.

Article 10

1. Information Sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

2. When it is expected that the exported goods will be returned to the customs territory of the Community through several customs offices which are the responsibility of Member States other than the Member State of exportation, the exporter may request that several Information Sheets INF 3 be authenticated to cover the total quantity of the goods exported.

Similarly, the exporter may request the customs authorities which authenticated an Information Sheet INF 3 to replace it by several Information Sheets INF 3 covering the total quantity of goods included in the Information Sheet INF 3 initially issued.

The exporter may also request an Information Sheet INF 3 to be authenticated for a part only of the exported goods.

Article 11

The original and one copy of Information Sheet INF 3 shall be returned to the exporter for presentation at the customs office of reimportation.

The second copy shall be kept in the official files of the customs authorities by whom it was authenticated.

Article 12

The customs office of reimportation shall record on the original and on the copy of Information Sheet INF 3 the quantity of goods admitted under arrangements for returned goods, shall retain the original and shall send to the customs authorities who authenticated it the copy of the sheet bearing the reference number and the date of entry for free circulation relating thereto.

The said customs authorities shall compare this copy with the one in their possession and and retain it in their official files.

Article 13

In the case of theft, loss or destruction of the original Information Sheet INF 3, the person concerned may request a duplicate from the customs authorities which authenticated it. The latter may grant this request if the circumstances so justify. Any duplicate so issued shall bear one of the following endorsements :

'DUPLICATE', 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT'.

The customs authorities shall record on the copy of Information Sheet INF 3 in their possession that a duplicate has been authenticated.

Article 14

Information Sheet INF 3 may be used for the request and the transmission of the information referred to in Article 12 of Regulation (EEC) No 754/76.

Article 15

This Regulation shall enter into force on 1 January 1977. It shall apply to goods for which export formalities have been carried out before tnat date.

However, in the case of compensating products exported in completion of an inward processing operation, which are returned to a Member State other than the Member State of exportation, it shall apply only to those compensating products which have been exported on or after 1 July 1977.

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

Done at Brussels, 26 November 1976.

For the Commission

Finn GUNDELACH

Member of the Commission

EUROPEAN COMMUNITIES

1. Exporter

INF 3 No

ORIGINAL

2. Consignee at time of exportation

RETURNED GOODS PROCEDURE INFORMATION SHEET

3. Country to which goods consigned at time of exportation

IMPORTANT

1. Before completing this form the person concerned must refer to the provisions relating to the procedure for returned goods as well as to the notes appearing on the reverse of this form
2. The person concerned must complete by typewriter or by hand in block letters items 1 to 11 of this form
3. When this Information Sheet is completed for goods whose exportation has been effected, within the framework of the common agricultural policy, under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below, have been endorsed by the competent authorities
4. This Information Sheet must be presented to the customs office of reimportation

4. Number, kind, marks and numbers of packages and description of goods exported

5. Gross weight

6. Net weight

7. Statistical value

8. Quantity for which Information Sheet is required

(a) in figures :

(b) in words :

9. CCT subheading

A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES

— Regulations on licences or certificates observed

At ....., on .....

(Signature) (Stamp)

B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION

— No refunds or other amounts granted on exportation (1)

— Refunds and other amounts on exportation repaid for ..... (quantity) (1)

— Entitlement to payment of refunds or other amounts on exportation cancelled for ..... (quantity) (1)

At ....., on .....

(Signature) (Stamp)

10. Additional information relating to the goods :

(a) export document :
type
Ref. No
dated

(b) goods exported in completion of an inward processing operation (1)

(c) goods which have been released for free circulation for a specific use (1)

(d) goods in one of the situations referred to in Article 9 (2) of the Treaty (1)

C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES

Information given in 1 to 10 certified exact

Identification measures taken

At ....., on .....

(Signature) (Stamp)

11. REQUEST OF EXPORTER

The undersigned, being the exporter (1)
on behalf of the exporter (1)
requests the issue of this Information Sheet for the purposes of the reimportation of the goods described therein

At ....., on .....

(Signature)

(1) Delete as necessary.

FULL NAME AND ADDRESS OF CUSTOMS OFFICE

OF EXPORTATION

Notes

Box 1 :	Give the name or trade name and full address including Member State
Box 4 :	Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export document
Boxes 5 and 6 :	Give the quantity appearing in the export document
Box 7 :	Give the statistical value at the time of exportation in the currency of the Member State of exportation
Box 8 :	Give details of net weight, volume, etc. which the person concerned wishes to reimport
Box 10 (c) :	This item relates to goods which have been released for free circulation in the Community, benefiting from total or partial relief from import duties by reason of their use for specific purposes
Box 10 (d) :	This item relates to the situation of goods at the time of their exportation

REQUEST BY THE OFFICE OF REIMPORTATION

The office of reimportation indicated below requests :

— verification of the authenticity of this Information Sheet and the correctness of the information therein (1)

— the following information to be supplied (1) :

.....

.....

.....

(1) Delete as necessary

Full name and address of office of reimportation	At ....., on .....
	(Signature) (Stamp)

REPLY OF THE COMPETENT AUTHORITIES

This Information Sheet is authentic and the details contained therein are exact (1)

This Information Sheet gives rise to the following comments (1) : .....

Other information required (1)

(1) Delete as necessary

Full name and address of the competent authorities	At ....., on .....
	(Signature) (Stamp)

REIMPORTATION

Quantity reimported	Reference number, date and type of reimportation document Signature and stamp of office of reimportation

EUROPEAN COMMUNITIES

1. Exporter

INF 3 No

COPY

2. Consignee at time of exportation

RETURNED GOODS PROCEDURE INFORMATION SHEET

3. Country to which goods consigned at time of exportation

IMPORTANT

1. Before completing this form the person concerned must refer to the provisions relating to the procedure for returned goods as well as to the notes appearing on the reverse of this form
2. The person concerned must complete by typewriter or by hand in block letters items 1 to 11 of this form
3. When this Information Sheet is completed for goods whose exportation has been effected, within the framework of the common agricultural policy, under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below, have been endorsed by the competent authorities
4. This Information Sheet must be presented to the customs office of reimportation

4. Number, kind, marks and numbers of packages and description of goods exported

5. Gross weight

6. Net weight

7. Statistical value

8. Quantity for which Information Sheet is required

(a) in figures :

(b) in words :

9. CCT subheading

A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES

— Regulations on licences or certificates observed

At ....., on .....

(Signature) (Stamp)

B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION

— No refunds or other amounts granted on exportation (1)

— Refunds and other amounts on exportation repaid for ..... (quantity) (1)

— Entitlement to payment of refunds or other amounts on exportation cancelled for ..... (quantity) (1)

At ....., on .....

(Signature) (Stamp)

10. Additional information relating to the goods :

(a) export document :
type
Ref. No
dated

(b) goods exported in completion of an inward processing operation (1)

(c) goods which have been released for free circulation for a specific use (1)

(d) goods in one of the situations referred to in Article 9 (2) of the Treaty (1)

C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES

Information given in 1 to 10 certified exact

Identification measures taken

At ....., on .....

(Signature) (Stamp)

11. REQUEST OF EXPORTER

The undersigned, being the exporter (1)
on behalf of the exporter (1)
requests the issue of this Information Sheet for the purposes of the reimportation of the goods described therein

At ....., on .....

(Signature)

(1) Delete as necessary.

FULL NAME AND ADDRESS OF CUSTOMS OFFICE

OF EXPORTATION

Notes

Box 1 :	Give the name or trade name and full address including Member State
Box 4 :	Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export document
Boxes 5 and 6 :	Give the quantity appearing in the export document
Box 7 :	Give the statistical value at the time of exportation in the currency of the Member State of exportation
Box 8 :	Give details of net weight, volume, etc. which the person concerned wishes to reimport
Box 10 (c) :	This item relates to goods which have been released for free circulation in the Community, benefiting from total or partial relief from import duties by reason of their use for specific purposes
Box 10 (d) :	This item relates to the situation of goods at the time of their exportation

REQUEST BY THE OFFICE OF REIMPORTATION

The office of reimportation indicated below requests :

— verification of the authenticity of this Information Sheet and the correctness of the information therein (1)

— the following information to be supplied (1) :

.....

.....

.....

(1) Delete as necessary

Full name and address of office of reimportation	At ....., on ..... (Signature) (Stamp)

REPLY OF THE COMPETENT AUTHORITIES

This Information Sheet is authentic and the details contained therein are exact (1)

This Information Sheet gives rise to the following comments (1) : .....

Other information required (1)

(1) Delete as necessary

Full name and address of the competent authorities	At ....., on ..... (Signature) (Stamp)

REIMPORTATION

Quantity reimported	Reference number, date and type of reimportation document Signature and stamp of office of reimportation