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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 1291/77

of 14 June 1977

on the conclusion of the Agreement in the form of an exchange of letters on the amendment of the Agreement between the European Economic Community and the Swiss Confederation on the application of the rules on Community transit and on the implementation of Decision No 1/77 of the Joint Committee set up under that Agreement

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the Agreement in the form of an exchange of letters on the amendment of the Agreement between the European Economic Community and the Swiss Confederation on the application of the rules on Community transit [1] signed on 23 November 1972 should be concluded; whereas the proposed amendment is the subject of recommendation 1/77 of the Joint Committee set up under that Agreement;

Whereas it should be stipulated that Decision No 1/77 of the Joint Committee takes effect at the same time as the Agreement to be concluded,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters on the amendment of the Agreement between the European Economic Community and the Swiss Confederation on the application of the rules on Community transit is hereby approved on behalf of the Community.

The text of the Agreement is set out in Annex 1.

Article 2

The President of the Council is hereby authorized to designate the person empowered to sign the Agreement in order to bind the Community.

Article 3

Decision No 1/77 of the Joint Committee set up under the Agreement between the European Economic Community and the Swiss Confederation on the application of the rules on Community transit shall take effect in the Community at the same time as the Agreement referred to in Article 1.

The text of the Decision is set out in Annex 2.

Article 4

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities.*

[1] OJ No L 294, 29. 12. 1972, p. 1.

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

Done at Luxembourg, 14 June 1977.

For the Council

The President

T. BENN

ANNEX 1

AGREEMENT

in the form of an exchange of letters on the amendment of the Agreement between the European Economic Community and the Swiss Confederation on the application of the rules on Community transit

Brussels, ...

Your Excellency,

The Joint Committee set up under the Agreement between the European Economic Community and the Swiss Confederation on the application of the rules on Community transit signed on 23 November 1972 has proposed certain amendments to that Agreement in its recommendation 1/77 of 7 March 1977. The proposed amendments are annexed hereto.

I have the honour to inform you that the Community is in agreement with these amendments and I would propose that they enter into force on 1 July 1977. I should be grateful if you would confirm the agreement of your Government to these amendments and to the date for their entry into force.

Please accept, Your Excellency, the assurance of my highest consideration.

For the Council
of the European Communities

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today worded as follows:

> 'The Joint Committee set up under the Agreement between the European Economic Community and the Swiss Confederation on the application of the rules on Community transit signed on 23 November 1972 has proposed certain amendments to that Agreement in its recommendation 1/77 of 7 March 1977. The proposed amendments are annexed hereto.
>
> I have the honour to inform you that the Community is in agreement with these amendments and I would propose that they enter into force on 1 July 1977. I should be grateful if you would confirm the agreement of the Swiss Confederation to these amendments and to the date for their entry into force.'

I have the honour to confirm the agreement of my Government to the contents of your letter and to the date proposed for the entry into force of the amendments.

Please accept, Sir, the assurance of my highest consideration.

For the Government of
the Swiss Confederation

ANNEX

Amendment to the Agreement between the European Economic Community and the Swiss Confederation on the implementation of the Community transit regulations

1. Article 1 (1):

   The words 'Appendices I to IX' are replaced by the words 'Appendices I and II'.

2. The second sentence of the second subparagraph of Article 2 (2) is replaced by the following:

   'However, in the case of Articles 1 and 7 of the Regulation on Community transit (Appendix I) and the first subparagraph of Article 41 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) the word "Community" relates exclusively to the European Economic Community'.

3. Article 6 is amended as follows:

   (a) The second sentence of paragraph 2 is replaced by the following:

   'Subject to the provisions of Article 69 (b) and (c) of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) and those of paragraph 4, they are also empowered to issue T 2 L documents for goods consigned to Switzerland.'

   (b) Paragraphs 3 and 4 are replaced by the following:

   '3. Without prejudice to the provisions of Article 41 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II), a Community transit operation may be terminated at an office other than that specified in the T 1 or T 2 document provided that both offices belong to the same Contracting Party. That office shall then become the office of destination.

   4. Customs offices may not issue T 2 L documents for goods carried under the procedure for the international transport of goods under cover of TIR carnets unless goods to be unloaded in the territory of one of the Contracting Parties are carried together with goods to be unloaded in the territory of a non-contracting Party to the Agreement.'

4. Article 8 is replaced by the following:

   '1. Subject to the provisions of paragraph 2, goods whose carriage begins in Switzerland shall be considered as moving under the external Community transit procedure when the provisions of Title IV, Section I of the Regulation on the provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) are applied.

   2. Subject to the provisions of Article 6 of this Agreement, the Swiss office of departure shall, in respect of goods referred to in Article 1 (3) of the Regulation on Community transit (Appendix I), indicate on sheet 3 of the International Consignment Note that the goods to which it relates are being forwarded under the procedure for internal Community transit. Accordingly the office of departure shall enter the symbol "T 2" in box 25 which shall also be stamped. For goods carried under cover of an International Express Parcels Consignment Note, the symbol "T 2" and the stamp shall be entered on sheet 4.

   A reference to the serial numbers of the loading lists relating to goods referred to in Article 1 (3) of the Regulation on Community transit (Appendix I) shall be inserted in box 25 of the International Consignment Note or on the International Express Parcels Consignment Note in respect of transactions of a kind referred to in Article 9 (2) of the Regulation on the provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II).

   3. Symbol "T 1" need not be shown on either of the documents mentioned above in respect of goods referred to in Article 1 (2) of the Regulation on Community transit (Appendix I).

   4. The provisions of Article 41 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) shall not apply when the carriage begins in Switzerland or when goods enter the Community via Switzerland.'

5. Article 9 (2) is replaced by the following:

   '2. However, the additional copy referred to above shall not be required when the goods are carried under the conditions laid down in Title IV, Section I of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II).'

6. Article 11 (1) is replaced by the following:

'1. In relations between the Community and the Swiss Confederation, any carriage of goods which begins in the Community under the Community transit procedure which must be covered by a guarantee which is also valid for the Swiss Confederation subject to the exemptions provided for in Articles 42 (1), 43 (1) and 46 (2) of the Regulation on Community transit (Appendix I) and in Article 26 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II).'

7. Article 12 (1) and (3):

The words 'Appendix X' are replaced by the words 'Appendix III'.

8. Article 13 is amended as follows:

(a) Paragraph 1 is replaced by the following:

'1. The provisions set out in square brackets in Appendices I and II and listed below shall not apply:

Appendix I: Article 1 (4); Article 2 (2), second subparagraph; Articles 3, 4, 8, 10; Article 12 (1) last sentence; Article 15; Article 22 (1) last sentence; Article 26 (2); Article 29; Article 30 (3); Article 32 (1) second subparagraph and (2); Article 39 (1) last sentence; Article 41; Article 44 (1) and (2); Article 45 (2); Article 47; Article 48 (2); Articles 50 to 53 and 55 to 61;

Appendix II: Article 1 (3), 1 (6) first sentence and 1 (9); Article 2 (11); Article 4; Article 7 (3); Articles 10 to 14; Article 15 (2); Article 22; Articles 27 to 34; Article 35 (a); Article 42 (2) and (4); Article 50 (a); Article 51; Article 54 second paragraph; Articles 68 (1) and 74.

However, the provisions of Articles 4, 15, 41, 44 (1) and (2), 47, 50 to 53 of Appendix I and of Articles 27 to 34, 35 (a), 42 (2) and (4), 50 (a), 51, 54 second paragraph, 68 (1) and 74 of Appendix II shall continue to apply in Member States.'

(b) Paragraph 3 is replaced by the following:

'3. A unit of account, for the purposes of applying Articles 22 to 25 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II), means the value of 0·88867088 gram of fine gold.'

9. Article 16 (2) and (3) is replaced by the following:

'2. In particular it shall recommend:

(a) amendments to this Agreement other than those referred to in paragraph 3 (b) below;

(b) any other measure required for its application.

3. It shall adopt by Decision:

(a) amendments to the Appendices to this Agreement made necessary by amendments to the rules on Community transit;

(b) amendments to the Agreement made necessary by amendments to the Appendices to this Agreement;

(c) amendments to this Agreement having a direct relationship with the accession to the European Communities of the Kingdom of Denmark, Ireland, and the United Kingdom of Great Britain and Northern Ireland.

The Contracting Parties shall implement such Decisions in accordance with their own rules.'

10. Article 17 is replaced by the following:

'The following shall form an integral part of this Agreement:

— Appendices I to III, excluding the provisions in square brackets referred to in Article 13 (1);

— the exchanges of letters in Annexes I to III.'

11. The Protocol on the application of Article 6 (1) of the Agreement and Annex III to the Agreement are revoked. Annex IV becomes Annex III.

ANNEX 2

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DECISION No 1/77

OF THE EEC-SWITZERLAND JOINT COMMITTEE

— Community transit —

on the amendment of Appendices I to X to the Agreement between the European Economic Community and the Swiss Confederation on Community transit

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Swiss Confederation on the implementation of Community transit regulations and in particular Article 16 (3) (a) thereof,

Whereas the various legal acts adopted by the Council and the Commission of the European Communities have been consolidated in order to simplify reference to the regulations on Community transit as they are applied within the Community;

Whereas for both legal and practical reasons the same provisions as operate within the Community should also operate under the said Agreement; whereas the Agreement and the Appendices thereto must be adapted for this purpose;

Whereas the amendments to the Agreement itself are the subject of recommendation 1/77 which the Joint Committee has addressed to the Contracting Parties;

Whereas the amendments to Appendices I to X laid down in this Decision are directly connected with the amendments to the Agreement proposed in the said recommendation; whereas it therefore seems advisable for the amendments to the Appendices to take effect at the same time as the amendments to the Agreement itself,

HAS DECIDED AS FOLLOWS:

Article 1

1. Appendices I to IX to the Agreement between the European Economic Community and the Swiss Confederation on the implementation of the Community transit regulations shall be replaced by Appendices I and II to Annex I to this Decision.

The specimen in Annex II to this Decision shall be substituted for specimen IV in Appendix X. Appendix X thus amended shall become Appendix III.

2. Guarantee certificates issued before 1 July 1977 remain valid until 30 June 1978.

3. Decisions No 2/73 and No 3/73 of 4 December 1973 and Decisions No 2/74 and No 3/74 of 6 November 1974 are hereby repealed.

Article 2

This Decision shall enter into force at the same time as the amendments to the Agreement in recommendation 1/77 of 7 March 1977.

Done at Brussels, 7 March 1977.

For the Joint Committee

The Chairman

K. PINGEL

ANNEX I

Appendix I

Regulation on Community transit

— (EEC) No 222/77 of 13 December 1976 —

TITLE I

General provisions

Article 1

1. The Community transit procedure shall apply to movement of the goods referred to in paragraphs 2 and 3 between two points situated in the Community. It includes a procedure for external Community transit and a procedure for internal Community transit.

2. The procedure for external Community transit shall apply to movement of the following goods:

(a) goods which do not satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community;

(b) goods which, though satisfying the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community, have been subject to customs export formalities for the grant of refunds for export to third countries pursuant to the common agricultural policy;

(c) goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are not in free circulation in the Community.

3. The procedure for internal Community transit shall apply to movement of the following goods, if they are subject to customs, tax, economic or statistical measures or any other measures relating to trade:

(a) goods which satisfy the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community (hereinafter referred to as 'Community goods'), except the goods referred to in paragraph 2 (b);

(b) goods coming under the Treaty establishing the European Coal and Steel Community which under the terms of that Treaty are in free circulation within the Community.

[4. For the purposes of the provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods, and subject to the provisions of Articles 2 (2), 7 (3), 8 (b), 47, 48 (2) and 49 (2) of this Regulation, goods properly imported into the territory of a Member State across an internal frontier shall be deemed to be Community goods unless an external Community transit document is produced in respect thereof.]

Article 2

1. By way of derogation from Article 1, the Community transit procedure shall not apply to movements of goods under a temporary importation or temporary admission procedure.

2. The provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods shall apply only to movements of goods under an international procedure of temporary importation or temporary admission if an internal Community transit document is produced which has been issued to establish the Community status of these goods.

[However, under conditions to be determined under the procedure prescribed in Article 57, such goods may be regarded as Community goods without the production of such a document.]

[*Article 3*

1. By way of derogation from Article 1, each Member State may apply a national procedure instead of the external or internal Community transit procedure in respect of goods referred to in Article 1 (2) and (3) during carriage within its territory, or from one of its ports to another if carriage is effected by sea.

2. A Member State exercising this option shall ensure that Community measures applicable to the goods are implemented.

3. For purposes of paragraph 1, the territory of the Benelux Economic Union shall be considered to be the territory of one Member State.]

[*Article 4*

1. If the subsequent carriage of goods dealt with under a national procedure in accordance with Article 2 (1) or 3 entails the crossing of an internal frontier, such goods are to be placed under the Community transit procedure before crossing that frontier.

2. However, under conditions to be determined under the procedure prescribed by Article 57, the provisions of paragraph 1 need not apply to goods which are the subject of temporary importation or temporary admission.]

Article 5

This Regulation shall be without prejudice to agreements made between Member States concerning frontier traffic.

Article 6

Provided that the implementation of the Community measures applicable to the goods is ensured, Member States may, within the Community transit procedure, introduce simplified procedures for certain types of traffic by means of bilateral agreements.

Such agreements shall be communicated to the Commission and to the other Member States.

Article 7

1. In derogation from Article 1, the Community transit procedure shall not apply to carriage of goods under the procedures of international transport of goods under cover of TIR carnets (TIR Convention), international transit by rail (TIF Convention) or the Rhine Manifest (Article 9 of the revised Convention for the navigation of the Rhine) on condition that carriage of goods began or is to end outside the Community.

For the purposes of the first subparagraph, carriage of goods by rail within the territory of a Member State, when the customs authorities apply a special control procedure, shall be considered to be under the procedure of international transit by rail on condition that carriage is effected under cover of a single transport document.

2. In the case of Rhine traffic, carriage of goods may be effected provisionally under the procedure of the Rhine Manifest, even if that carriage of goods began and is to end within the Community.

3. The provisions of the Treaty establishing the European Economic Community which relate to free movement of goods shall apply to the movement of goods under one of the procedures referred to in paragraphs 1 and 2 on condition that they are accompanied not only by the document required under the procedure used but also by an internal Community transit document issued to establish the Community status of the goods.

The internal Community transit document shall bear at the top the reference 'TIR' or 'TIF' or 'Rhine Manifest', followed by the date of issue and the number of the document required under the procedure used.

[*Article 8*

In the absence of an agreement between the Community and a third country whereby goods moving between two points in the Community may be carried across that country under the Community transit procedure:

(a) the Community transit procedure shall apply to goods carried across that third country only if the carriage across that country is effected under cover of a single transport document drawn up in a Member State and the operation of that procedure is suspended in the territory of the third country;

(b) Article 7 (1) and (3) shall apply to goods carried through the territory of the third country, even if carriage of the goods began and is to end within the Community.]

Article 9

Where, in the cases provided for in this Regulation, the provisions of the Treaty establishing the European Economic Community which relate to free movement of goods are only applied on presentation of an internal Community transit document issued to establish the Community status of the goods, the party concerned may, for any valid reason, obtain

that document subsequently from the competent authorities of the Member State of departure.

[*Article 10*

Prohibitions and restrictions on importation, exportation and transit issued by the Member States shall apply to the extent that they are compatible with the three Treaties establishing the European Communities.]

Article 11

For the purposes of this Regulation:

(a) 'principal' means:

the person who, in person or through an authorized representative, requests permission, in a declaration in accordance with the required customs formalities, to carry out a Community transit operation and thereby makes himself responsible to the competent authorities for the execution of the operation in accordance with the rules;

(b) 'means of transport' means, in particular:

— any road vehicle, trailer, semi-trailer,

— any railway car or wagon,

— any boat or ship,

— any aircraft,

— any container within the meaning of the Customs Convention on containers;

(c) 'office of departure' means the customs office where the Community transit operation begins;

(d) 'office of transit' means:

— the customs office at the point of entry into a Member State other than the Member State of departure,

— also the customs office at the point of exit from the Community when the consignment is leaving the customs territory of the Community in the course of a Community transit operation via a frontier between a Member State and a third country;

(e) 'office of destination' means the customs office where the goods must be produced to complete the Community transit operation;

(f) 'office of guarantee' means the customs office where a comprehensive guarantee is lodged;

(g) 'internal frontier' means a frontier common to two Member States.

Goods loaded in a seaport of a Member State and unloaded in a seaport of another Member State shall be deemed to have crossed an internal frontier provided that the seacrossing is covered by a single transport document.

Goods coming from a third country by sea and transhipped in a seaport of a Member State with a view to unloading in a seaport of another Member State shall be deemed not to have crossed an internal frontier.

TITLE II

Procedure for external Community transit

Article 12

1. Any goods that are to be carried under the procedure for external Community transit shall be covered, in accordance with the conditions laid down in this Regulation, by a T 1 declaration. A T 1 declaration is a declaration on form T 1, accompanied, where appropriate, by one or more forms T 1 *bis*. [The design of forms T 1 and T 1 *bis* shall be determined in accordance with the provisions of Article 57.]

2. The forms T 1 and T 1 *bis* shall be printed and completed in one of the official languages of the Community specified by the competent authorities of the Member State of departure. Where necessary, the competent authorities of a Member State concerned in the Community transit operation may require a translation into the official language or one of the official languages of that Member State.

3. The T 1 declaration shall be signed by the person who requests permission to effect an external Community transit operation or by his authorized representative; and at least three copies of it shall be produced at the office of departure.

4. The supplementary documents appended to the T 1 declaration shall form an integral part thereof.

5. The T 1 declaration shall be accompanied by the transport document.

The office of departure may dispense with production of this document during the customs formalities. However, the transport document must be produced whenever required by the customs authorities in the course of carriage.

6. Where the Community transit procedure in the Member State of departure follows another customs procedure, reference shall be made on the T 1 declaration to that procedure or to the corresponding customs documents.

Article 13

The principal shall be responsible for:

(a) the production of the goods intact at the office of destination within the prescribed time limit and with due observance of the measures adopted by the competent authorities to ensure identification;

(b) the observance of the provisions relating to the Community transit procedure and to transit in each of the Member States in the territory of which carriage of the goods is effected.

Article 14

1. Each Member State may, subject to conditions which it may prescribe, provide for the use of the T 1 document for national procedures.

2. The supplementary details included on the T 1 document for that purpose by a person other than the principal shall be the responsibility of the former, in accordance with the national provisions laid down by law, regulation or administrative action.

[*Article 15*

1. Where the goods, before they can be dealt with under the external Community transit procedure, are required to be the subject of an export or re-export declaration, that declaration and the Community transit declaration shall be combined on a form T 1, accompanied, where appropriate, by one or more forms T 1 *bis*.

2. Each Member State shall determine, for the application of its national rules, which details, other than those prescribed on form T 1, should be included in the export or re-export declaration in the spaces provided for that purpose, as well as the number of copies to be produced.]

Article 16

1. The same means of transport may be used for the loading of goods at more than one office of departure and for unloading at more than one office of destination.

2. Each T 1 declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of the preceding subparagraph the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

(a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);

(b) a line of coupled railway carriages or wagons;

(c) boats constituting a single chain;

(d) containers loaded on a means of transport within the meaning of this Article.

Article 17

1. The office of departure shall register the T 1 declaration, prescribe the period within which the goods must be produced at the office of destination, and take such measures for identification as it considers necessary.

2. Having entered the necessary particulars on the T 1 declaration, the office of departure shall retain its copy and return the other to the principal or his representative.

Article 18

1. As a general rule, identification of the goods shall be ensured by sealing.

2. The following shall be sealed:

(a) the space containing the goods, when the means of transport has already been approved under other customs regulations or recognized by the office of departure as suitable for sealing;

(b) each individual package, in other cases.

3. Means of transport may be recognized as suitable for sealing on condition that:

(a) seals can be simply and effectively affixed to them;

(b) they are so constructed that no goods can be removed or introduced without leaving visible traces of tampering or without breaking the seals;

(c) they contain no concealed spaces where goods may be hidden;

(d) the spaces reserved for the load are readily accessible for customs inspection.

4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the T 1 declaration or in the supplementary documents makes them readily identifiable.

Article 19

1. The copies of the T 1 document delivered to the principal or to his representative by the office of departure must accompany the goods.

2. Goods shall be carried via the offices of transit mentioned in the T 1 document. If circumstances justify it, other offices of transit may be used.

3. For supervision purposes, each Member State may prescribe transit routes within its territory.

4. Each Member State shall provide the Commission with a list of the customs offices authorized to deal with Community transit operations, stating at what hours they are open.

The Commision shall communicate this information to the other Member States.

Article 20

Copies of the T 1 document shall be produced in each Member State as required by the customs authorities, who may satisfy themselves that the seals are unbroken. The goods shall not be inspected unless some irregularity is suspected which could result in abuse.

Article 21

The consignment as well as the copies of the T 1 document shall be produced at each office of transit.

Article 22

1. The carrier shall give each office of transit a transit advice note. [The design of the transit advice note shall be determined in accordance with the provisions of Article 57.]

2. The offices of transit shall not inspect the goods unless some irregularity is suspected which could result in abuse.

3. If, in accordance with the provisions of Article 19 (2), goods are carried via an office of transit other than that mentioned in the T 1 document, that office shall without delay send the transit advice note to the office mentioned in that document.

Article 23

Where goods are loaded or unloaded at any intermediate office, copies of the T 1 document issued by the office(s) of departure must be produced.

Article 24

1. The goods described on a T 1 document may, without renewal of the declaration, be transferred to another means of transport under the supervision of the customs authorities of the Member State in whose territory the transfer is made. In such a case, the customs authorities shall record the relevant details on the T 1 document.

2. The customs authorities may, subject to such conditions as they shall determine, authorize such transfer without supervision. In such a case, the carrier shall record the relevant details on the T 1 document and inform the next customs office at which the goods must be presented, so that the transfer is officially certified by the customs authorities.

Article 25

1. If seals are broken in the course of carriage without the carrier so intending, he shall, as soon as possible, request that a certified report be drawn up in the Member State in which the means of transport is located, by the customs authority if there is one nearby or, if not, by any other competent authority. The authority concerned shall, if possible, affix new seals.

2. In the event of an accident necessitating transfer to another means of transport the provisions of Article 24 shall apply.

If there is no customs authority nearby, any other approved authority may act in its place under the conditions laid down in Article 24 (1).

3. In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative. He shall record such action on the T 1 document. The provisions of paragraph 1 shall apply in such case.

4. If, as a result of accidents or other incidents arising in the course of carriage, the carrier is not in a position to observe the time limit referred to in Article 17, he shall inform the competent authority referred to in paragraph 1 as soon as possible. That authority shall then record the relevant details on the T 1 document.

Article 26

1. The office of destination shall record on the copies of the T 1 document the details of controls and shall without delay send a copy to the office of departure and retain the other copy.

[2. The Community transit operation may be concluded at an office other than that mentioned in the T 1 document. That other office shall then become the office of destination.]

Article 27

1. In order to ensure collection of the duties and other taxes which each Member State is authorized to charge in respect of goods passing through its territory in the course of Community transit, the principal shall furnish a guarantee, except as otherwise provided in this Regulation.

2. The guarantee may be comprehensive, covering a number of Community transit operations, or individual, covering a single Community transit operation.

3. Subject to the provisions of Article 33 (2), the guarantee shall consist of the joint and several guarantee of a natural or legal third person established in the Member State in which the guarantee is provided who is approved as guarantor by that Member State.

Article 28

1. The person standing as guarantor under the conditions referred to in Article 27 shall be responsible for designating, in each of the Member States through which the goods will be carried in the course of Community transit, a natural or legal third person who also will stand as guarantor for the principal.

Such guarantor must be established in the Member State in question and must undertake, jointly and severally with the principal, to pay the duties and other taxes chargeable in that State.

2. The application of paragraph 1 shall be subject to a qualified majority decision of the Council acting on a proposal from the Commission, as a result of an examination of the conditions under which the Member States have been able to exercise their right of recovery in accordance with Article 36.

[*Article 29*

1. The guarantee referred to in Article 27 (3) shall be in the form of one of the specimen guarantees shown as Specimen I or II annexed to this Regulation, as appropriate.

2. Where the provisions laid down by national law, regulation or administrative action, or common practice so require, each Member State may allow the guarantee to be in a different form, on condition that it has the same legal effects as the documents shown as specimens.]

Article 30

1. A comprehensive guarantee shall be lodged in an office of guarantee.

2. The office of guarantee shall determine the amount of the guarantee, accept the guarantor's undertaking and issue an authorization allowing the principal to carry out, within the limits of the guarantee, any Community transit operation irrespective of the office of departure.

[3. Each person who has obtained authorization shall, subject to the conditions laid down by the competent authorities of the Member States, be issued with one or more copies of a guarantee certificate. The design of the guarantee certificate shall be determined in accordance with the provisions of Article 57.]

4. Reference to this certificate shall be made in each T 1 declaration.

Article 31

1. The office of guarantee may revoke the authorization if the conditions under which it was issued no longer exist.

2. Each Member State shall notify the Member States concerned of any revocation of authorizations.

Article 32

1. Each Member State may accept that the natural or legal third person standing as guarantor under the conditions laid down in Articles 27 and 28 guarantees, by a single guarantee and for a flat-rate amount of 5 000 units of account in respect of each declaration, payment of duties and other charges which may become chargeable in the course of a Community transit operation carried out under his responsibility, whoever the principal may be. If carriage of the goods presents increased risks, having regard in particular to the amount of duties and other charges to which they are liable in one or more Member States, the flat-rate amount shall be fixed at a higher level.

[The guarantee referred to in the first subparagraph shall conform to Specimen III in the Annex.

2. The following shall be determined under the procedure laid down in Article 57:

(a) the carriage of goods likely to give rise to an increase in the flat-rate amount, and the conditions under which such an increase shall apply;

(b) the conditions under which the guarantee referred to in paragraph 1 shall apply to any particular Community transit operation.]

Article 33

1. An individual guarantee furnished for a single Community transit operation shall be lodged at the office of departure.

2. The guarantee may be a cash deposit. In such a case, the amount shall be fixed by the competent authorities of the Member States, and the guarantee must be renewed at each office of transit within the meaning of the first indent of Article 11 (d).

Article 34

Without prejudice to national provisions prescribing other cases of exemption, the principal shall be exempted by the competent authorities of the Member States from payment of duties and other charges in the case of:

(a) goods which have been destroyed as a result of *force majeure* or unavoidable accident duly proven; or

(b) officially recognized shortages arising from the nature of the goods.

Article 35

The guarantor shall be released from his obligations towards the Member States through which goods were carried in the course of a Community transit operation when the T 1 document has been discharged at the office of departure.

When the guarantor has not been notified by the office of departure of the non-discharge of the T 1 document, he shall be released from his obligations on the expiration of a period of 12 months from the date of registration of the T 1 declaration.

Article 36

1. When it is found that, in the course of a Community transit operation, an offence or irregularity has been committed in a particular Member State, the recovery of duties or other charges which may be chargeable shall be effected by that Member State in accordance with its provisions laid down by law, regulation or administrative action, without prejudice to the institution of criminal proceedings.

2. If the place of the offence or irregularity cannot be determined, it shall be deemed to have been committed:

(a) when, in the course of a Community transit operation, the offence or irregularity is detected at an office of transit situated at an internal frontier: in the Member State which the means of transport or the goods have just left;

(b) when, in the course of a Community transit operation, the offence or irregularity is detected at an office of transit within the meaning of the second indent of Article 11 (d): in the Member State to which that office belongs;

(c) when, in the course of a Community transit operation, the offence or irregularity is detected in the territory of a Member State elsewhere than at an office of transit: in the Member State in which it is detected;

(d) when the consignment has not been produced at the office of destination: in the last Member State which the means of transport or the goods

are shown by the transit advice note to have entered;

(e) when the offence or irregularity is detected after the Community transit operation has been concluded: in the Member State in which it is detected.

Article 37

1. The T 1 documents issued in accordance with the rules, and the identification measures taken by the customs authorities of one Member State, shall have the same legal effects in other Member States as the T 1 documents issued in accordance with the rules and the identification measures taken by the customs authorities of each of those Member States.

2. The findings of the competent authorities of a Member State made when inspections are carried out under the Community transit procedure shall have the same force in other Member States as findings of the competent authorities of each of those Member States.

Article 38

Where necessary, the customs authorities of the Member States shall communicate to one another all findings, documents, reports, records of proceedings and information relating to transport operations carried out under the Community transit procedure and to irregularities and offences in connection with that procedure.

TITLE III

Procedure for internal Community transit

Article 39

1. Any goods that are to be carried under the procedure for internal Community transit shall be covered by a T 2 declaration. A T 2 declaration is a declaration on form T 2 completed, where appropriate, by one or more forms T 2 *bis*. [The design of forms T 2 and T 2 *bis* shall be determined in accordance with the provisions of Article 57.]

2. Save as otherwise provided in Articles 40 and 41, the provisions of Title II shall apply *mutatis mutandis* to the procedure for internal Community transit.

Article 40

No guarantee need be given for the part of a transit operation between the office of departure and the first office of transit unless the law of the Member State in the territory of which the office of departure is situated so requires.

[*Article 41*

1. Goods in respect of which export formalities are carried out at a frontier customs office of the exporting Member State need not be dealt with under the Community transit procedure at that office unless they are subject to Community measures entailing control of their use or destination.

In such a case, the only facts which need be given in the T 2 declaration are those required for export purposes by the provisions laid down by law, regulation or administrative action in the Member State of departure.

The customs office of export shall endorse a copy of the T 2 document and return it to the exporter or his representative, with the unused copies if he so requests. The endorsed copy should be delivered to the office of entry in the neighbouring Member State. An internal Community transit operation may begin at that office of entry, which shall then become the office of departure.

2. The provisions of paragraph 1 shall likewise apply to goods crossing an internal frontier within the meaning of the second subparagraph of Article 11 (g).]

TITLE IV

Special provisions applying to certain modes of transport

Article 42

1. The railway authorities of the Member States shall be exempt from the requirement to furnish a guarantee.

2. The provisions of Articles 19 (2) and (3), 21 and 22 shall not apply to the carriage of goods by rail.

3. For the purposes of applying Article 36 (2) (d), the records kept by the railway authorities shall be substituted for transit advice notes.

Article 43

1. No guarantee need be furnished for the carriage of goods on the Rhine and the Rhine waterways.

2. Each Member State may dispense with the furnishing of a guarantee in respect of the carriage of goods on other waterways situated in its territory. It shall forward details of the measures taken to that effect to the Commission, which shall inform the other Member States.

Article 44

[1. In derogation from Article 4, goods, the transport of which involves crossing an internal frontier within the meaning of the second subparagraph of Article 11 (g), need not be placed under the Community transit procedure before crossing the said frontier.

2. The provisions of paragraph 1 shall not apply:

— when goods are subject to Community measures entailing control of their use or destination, or

— when the transport operation is to end in a Member State other than the one in which the port of unloading is situated, save when transport beyond that port is to be effected, in pursuance of Article 7 (2), under the Rhine Manifest procedure.]

3. When goods have been placed under the Community transit procedure before crossing the internal frontier, the effect of that procedure shall be suspended during the crossing of the high seas.

4. No guarantee need be furnished for the carriage of goods by sea.

Article 45

1. The Community transit procedure shall not be compulsory for the carriage of goods by air unless they are subject to Community measures entailing control of their use or destination.

[2. In cases where Community transit procedure is used for carriage wholly or partly by air, no guarantee need be furnished to cover the air portion of the journey of goods carried by airlines appearing on a list to be established under the procedure prescribed in Article 57.]

Article 46

1. The Community transit procedure shall not be compulsory for the carriage of goods by pipeline.

2. In cases where Community transit procedure is used for the carriage of goods by pipeline no guarantee need be furnished.

[*Article 47*

The provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods shall not apply to goods which, pursuant to the provisions of Article 44, 45 (1) or 46 (1), do not circulate under the procedure for internal Community transit, unless an internal Community transit document issued to establish the Community status of such goods is produced.]

TITLE V

Special provisions applying to postal consignments

Article 48

1. In derogation from the provisions of Article 1, the Community transit procedure shall not apply to postal consignments (including postal packages).

[2. The provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods shall apply only to goods contained in consignments sent from a post office situated within the Community when no yellow label of the type prescribed in accordance with the provisions of Article 57 is affixed to the packages or the accompanying documents. The competent authorities of the Member State of dispatch shall be responsible for affixing such a label or causing it to be affixed to the packages and to the accompanying documents unless the goods satisfy the conditions laid down in Articles 9 and 10 of that Treaty.]

TITLE VI

Special provisions applying to goods carried by travellers or contained in their luggage

Article 49

1. The Community transit procedure shall not be compulsory for the carriage of goods accompanying

travellers or contained in their luggage, if the goods concerned are not intended for commercial use.

2. The provisions of the Treaty establishing the European Economic Community which relate to the free movement of goods shall apply to goods which, pursuant to paragraph 1, are not carried under the Community transit procedure:

(a) if they are declared as Community goods and there is no doubt as to the accuracy of that declaration, and if their total value does not exceed 300 units of account per traveller;

(b) in other cases, if an internal Community transit document issued to establish the Community status of the goods is produced.

TITLE VII

Provisions relating to statistics

[*Article 50*

Where the Community transit procedure is applied, transit and export statistics shall be based on it.]

[*Article 51*

1. The T 1 and T 2 documents shall constitute the source of statistical information in respect of the movement of goods carried under the Community transit procedure.

2. Where the procedures referred to in Article 7 (1) and (2) are applied, the documents prescribed for those procedures shall be the source of information for transit statistics.

In the case referred to in the second subparagraph of Article 7 (1) each Member State shall be responsible for taking the necessary measures to secure statistical information.

3. If a single movement of goods gives rise successively to the establishment of a national transit document and to a T 1 or T 2 document, only the latter documents shall constitute the source of statistical information.]

[*Article 52*

Until the Council, on a proposal from the Commission, has laid down provisions on the standardization of transit statistics:

(a) the office of departure shall, without delay, send a copy of that copy of the T 1 or T 2 document returned to it by the office of destination to the department in the Member State of departure responsible for external trade statistics; this copy shall contain all the necessary particulars for the statistical recording of the Community transit operation in all the Member States involved therein;

(b) the office of destination shall, without delay, send a copy of that copy of the T 1 or T 2 document that it retains to the department in the Member State of destination responsible for external trade statistics; this copy shall contain all the necessary particulars for the statistical recording of the Community transit operation in all the Member States involved therein;

(c) the department in the Member State of departure responsible for external trade statistics shall, without delay, forward the particulars in the copy of the T 1 or T 2 document sent to it in accordance with the provisions of (a) above to the departments responsible for external trade statistics in all the other Member States involved in the Community transit operation except for the Member State of destination.]

[*Article 53*

The competent customs office shall send without delay to the department in the exporting or re-exporting Member State responsible for external trade statistics, the copy of the export or re-export document intended for that department.]

Article 54

The principal or his authorized representative shall, at the request of the national departments responsible for external trade statistics, provide any information relating to the T 1 or T 2 document necessary for the compilation of such statistics.

[TITLE VIII

[Provisions relating to the Committee on Community Transit

[*Article 55*

1. A Committee on Community Transit (hereinafter referred to as 'the Committee') is hereby set up,

consisting of representatives of the Member States with a representative of the Commission as chairman.

2. The Committee shall adopt its own rules of procedure.]

[*Article 56*

The Committee may examine any question relating to the application of this Regulation submitted to it by its chairman either on his own initiative or at the request of the representative of a Member State.]

[*Article 57*

1. The procedure laid down in paragraphs 2 and 3 shall be followed for the adoption of the provisions necessary:

(a) for the application of Articles 2, 4, 7, 8, 9, 32, 34, 35, 41, 45 and 59;

(b) for the adaptation of the Community transit procedure so that certain Community measures entailing control of the use or destination of the goods may be applied;

(c) for the simplification of formalities under the Community transit procedure, in particular in internal Community transit, or for their adaptation to requirements arising from the particular nature of certain goods.

This procedure shall also be followed in designing the forms referred to in Articles 12, 22, 30, 39 and 48. Forms the design of which differs from that of the specimens which were annexed to Regulation (EEC) No 542/69 may be used where such are suggested by requirements arising from the special nature of certain goods, or by technical requirements.

2. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver an opinion on the draft within a time limit set by the chairman having regard to the urgency of the matter. Decisions shall be taken by a majority of 41 votes, the votes of the Member States being weighted as provided in Article 148 (2) of the Treaty. The chairman shall not vote.

3. (a) The Commission shall adopt the provisions envisaged if they are in accordance with the opinion of the Committee.

(b) If the provisions envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal with regard to the provisions to be adopted. The Council shall act by a qualified majority.

(c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.]

[TITLE IX

[Final provisions

[*Article 58*

In derogation from this Regulation, Belgium, Luxembourg and the Netherlands may apply to the Community transit documents the agreements concluded or to be concluded between them with a view to reducing or abolishing frontier formalities at the Belgo-Luxembourg and Belgo-Netherlands frontiers.]

[*Article 59*

1. The Annexes to this Regulation shall form an integral part thereof.

2. The specimens shown in the Annexes may be adapted, in accordance with the procedure laid down in Article 57, to requirements arising from the particular nature of certain goods or to technical requirements.]

[*Article 60*

Each Member State shall inform the Commission of the provisions which it adopts for the implementation of this Regulation.

The Commission shall communicate this information to the other Member States.]

[*Article 61*

1. Regulation (EEC) No 542/69 is hereby repealed.

2. In all Community instruments other than this Regulation in which reference is made to Regulation (EEC) No 542/69, to Articles thereof or to implementing Regulations adopted under the procedure laid down in Article 58 (2) and (3), such references shall be treated as references to this Regulation or to implementing Regulations made thereunder.]

ANNEX I

Appendix II

Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure

— (EEC) No 223/77 of 22 December 1976 —

TITLE I

PROVISIONS RELATING TO FORMS AND THEIR USE IN COMMUNITY TRANSIT PROCEDURE

SECTION I

FORMS

Article 1

1. The forms on which Community transit declarations are made shall correspond, except as regards spaces reserved for national use, to the specimens shown in Annexes I to IV. These declarations shall be used in accordance with the provisions of Regulation (EEC) No 222/77 and of Articles 3 and 4 of this Regulation.

2. Loading lists based on the specimen in Annex V may be used, subject to the conditions of Articles 5 to 9, as the descriptive part of Community transit declarations. The use thereof is without prejudice to formalities relating to exportation, re-exportation, importation and re-importation and to the forms used for such formalities.

[3. The form to be completed as the special Community transit document (hereinafter referred to as 'Control Copy T No 5') as proof that goods have been used for a specific purpose and/or have arrived at a prescribed destination shall conform to the specimen in Annex VI and shall be issued and used in accordance with the provisions of Articles 10 to 13.]

4. The form to be completed as the transit advice note for the purpose of Article 22 of Regulation (EEC) No 222/77 shall conform to the specimen in Annex VII.

5. The form to be completed as the receipt, to certify that the Community transit document and/or Control Copy T No 5 and the relevant consignment have been produced at the office of destination, shall conform to the specimen in Annex VIII and shall be issued and used in accordance with the provisions of Article 15.

6. [The guarantee certificate for which provision is made under Article 30 (3) of Regulation (EEC) No 222/77 shall conform to the specimen in Annex IX.] The certificate shall be issued and used in accordance with the provisions of Articles 18 to 21.

7. The flat-rate guarantee voucher shall conform to the specimen in Annex X. The entries on the back of this form may however be shown on the front above the particulars of the individual or firm issuing the voucher, the following entries remaining unchanged. The flat-rate guarantee voucher shall be issued and used in accordance with the provisions of Articles 22 to 25.

8. The form on which the internal Community transit document T 2 L is completed to establish the Community nature of goods not moving under Community transit procedure shall conform to the specimen in Annex XI. The document shall be issued and used in accordance with the provisions of Title V.

[9. The yellow label for which provision is made in Article 48 (2) of Regulation (EEC) No 222/77 shall be as shown in the specimen in Annex XII.]

Article 2

1. The paper used for Community transit declaration forms, loading lists, transit advice notes and receipts shall be dressed for writing purposes and weigh at least 40 g/m². The paper used for Community declarations and loading lists should be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side. Its strength should be such that in normal use it does not easily tear or crease.

2. The paper used for the flat-rate guarantee voucher and the internal Community transit form T 2 L shall be free of mechanical pulp, dressed for writing purposes and weigh at least 55 g/m². The paper shall have a printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means. The background pattern shall be:

— red, for the flat-rate guarantee voucher,

— green, for the internal Community transit form T 2 L.

3. The paper used for the guarantee certificate form shall be free of mechanical pulp and weigh not less than 100 g/m². It shall have a guilloche pattern background, printed in green on both sides, so as to reveal any falsification by mechanical or chemical means.

4. The paper referred to in paragraphs 1, 2 and 3 shall be white, except for the external Community transit forms, which shall be pale blue, and loading lists, for which the colour of the paper may be left to the choice of the user.

5. The sizes of the forms shall be:

(a) 210 × 297 mm for Community transit declarations, loading lists and for the internal Community transit document T 2 L, a tolerance in the length of – 5 or + 8 mm being allowed;

(b) 210 × 148 mm for the transit advice note and the guarantee certificate;

(c) 148 × 105 mm for the receipt and flat-rate guarantee voucher.

6. The forms shall be printed and completed in one of the official languages of the Community.

In the case of Community transit declaration forms, loading lists and the internal Community transit document T 2 L, the competent authorities of the Member State of departure shall designate the language to be used and the competent authorities of another Member State in which such documents are presented may, as necessary, require a translation into the language, or one of the official languages, of that Member State.

The language to be used for the guarantee certificate shall be designated by the competent authorities of the Member State responsible for the guarantee office.

7. The Community transit declaration forms and the flat-rate guarantee vouchers shall show the name and address of the printer or a mark enabling the printer to be identified. The flat-rate guarantee vouchers shall be serially numbered as a means of identification.

8. Member States shall be responsible for the printing of the guarantee certificate forms. Each certificate must be numbered for purposes of identification.

9. Member States shall also be responsible for the printing of the internal Community transit document T 2 L. Such forms may also be printed by printers appointed by the Member State in which they are established, in which case each form shall make reference to the appointment. Each form shall show the name and address of the printer, or a mark enabling the printer to be identified, and be numbered serially.

10. The guarantee certificate forms and the flat-rate guarantee vouchers shall be completed on a typewriter.

All other forms may be completed either in typescript or legibly in manuscript; in the latter case they shall be completed in ink and in print.

No erasures or alterations may be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any

such amendments must be initialled by the person making the amendment and authenticated by the customs authorities.

[11. The provisions of paragraphs (2), (4), (5) (a), (6), first two subparagraphs, (9) and (10), last two subparagraphs, shall apply also to Control Copy T No 5. However the guilloche patterned background shall be blue for the front and back of the original of Control Copy T No 5.]

SECTION II

USE OF FORMS

Declarations T 1 and T 2

Article 3

1. Forms for Community transit declarations shall be produced in sets so arranged that several copies may be obtained by a single typed or written operation.

2. Each set of forms shall include at least the following copies, in numerical order:

(a) copy for office of departure, bearing the number 1;

(b) copy for office of destination, bearing the number 2;

(c) copy to be returned to office of departure, bearing the number 3;

(d) copy for statistical purposes, bearing the number 4.

3. Copies bearing numbers 3 and 4 shall have respectively a red and a dark blue border. The width of those borders shall be about 4 mm.

[*Article 4*

When, in accordance with Articles 15 and 39 of Regulation (EEC) No 222/77, the export or re-export declaration and the Community transit declaration are combined in a single form, the set of forms referred to in Article 3 shall be delivered at the same time as the copy or copies required by the Member State of departure for purposes of export or re-export.]

Loading lists

Article 5

1. When a Community transit declaration is completed for a load comprising more than two lots of goods, particulars of the goods may be furnished on one or more loading lists instead of being given in boxes 30, 31, 35, 36 and 37 of form T 1, accompanied by one or more forms T 1 *bis* or of form T 2 accompanied by one or more forms T 2 *bis*.

When loading lists are used, the boxes in question on form T 1 or T 2 shall be barred and the forms may not be accompanied by form T 1 *bis* or T 2 *bis*.

2. The loading list as referred to in Article 1 (2) means any commercial document which complies with the conditions of Article 2 (1), (5), (a), (6), first two subparagraphs, and (10), last two subparagraphs, and of Articles 6 and 7.

3. The loading list shall be produced in the same number of copies as the form T 1 or T 2 to which it relates and shall be signed by the person signing the form T 1 or T 2.

4. When the declaration is registered, the loading list must be marked with the same registration number as the form T 1 or T 2 to which it relates. This number must be marked either by means of a stamp bearing the name of the issuing office or by hand. In the latter case it must be accompanied by the office stamp.

The signature of the customs officer at the office of registration shall be optional.

5. When several lists accompany the same form T 1 or T 2, each must bear a serial number allotted by the principal; the number of accompanying lists must be shown in box 4 of form T 1 or T 2.

6. A declaration on a form T 1 or T 2 accompanied by one or more loading lists complying with the conditions of Articles 6 to 9 shall, as appropriate, be a T 1 or T 2 declaration.

Article 6

The loading list shall include:

(a) the heading 'Loading list';

(b) a box, 70 × 55 mm, divided into a top part 70 × 15 mm, intended for reference to the document T 1 or T 2 to which the loading list refers and a lower part 70 × 40 mm for the references referred to in Article 5 (4);

(c) columns, in the following order and headed as shown:

— Serial No,

— 30. Number, kind, marks and numbers of packages,

— 31. Description of goods,

— 35. Country of consignment,

— 36. Gross weight (in kg),

— Reserved for customs.

The width of the columns may be adapted as necessary, except that the width of the columm headed 'Reserved for customs' shall be not less than 30 mm. Spaces not reserved for a particular purpose under (a) to (c) above may also be used.

Article 7

1. Only the front of the form may be used as a loading list.

2. Each item shown on the loading list must be preceded by a serial number.

[3. Each item must be followed, when appropriate, by any special reference required by Community Regulations, in particular in regard to the common agricultural policy.]

4. A horizontal line must be drawn after the last entry and the remaining unused spaces barred so that any subsequent addition is impossible.

Article 8

1. The customs authorities of each Member State may allow firms established in their country whose records are based on a system of electronic or mechanical data processing to use loading lists as referred to in Article 1 (2) which, although not complying with all the conditions of Article 2 (1), (5) (a) and (10), last two subparagraphs, and of Article 6, are designed and completed in such a way that they can be used without difficulty by the customs and statistical authorities in question.

2. For each item such loading lists must always include the number, kind and marks and numbers of packages, the description of goods, gross weight in kilograms and the country of consignment.

Article 9

1. When the provisions of Articles 36 to 53 operate, the provisions of Articles 5 (2), 6, 7 and 8 shall apply to loading lists which accompany the International Consignment Note and the number of such lists shall be shown in box 32 of such consignment note.

Each such loading list must include the wagon number to which the International Consignment Note refers or, where appropriate, the number of the container in which the goods are carried.

2. For operations beginning within the Community comprising at the same time goods referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, separate loading lists shall be used and the serial numbers of the loading lists relating to the goods referred to in Article 1 (2) of that Regulation inserted in box 25 of the International Consignment Note.

[Control Copy T No 5

[Article 10

Proof that the conditions prescribed by a Community measure as to the use and/or destination of goods imported into, exported from, or moving within the Community have been complied with, shall be furnished by the production of Control Copy T No 5.]

[Article 11

1. Control Copy T No 5 shall be made out by the person concerned in one original and at least one copy, each of which must bear the original signature of the person concerned.

2. Control Copy T No 5 shall, as regards the description of goods and any additional information, show all the particulars required by the provisions relating to the Community measure imposing the control.]

[*Article 12*

1. When the Community transit procedure is used the Control Copy T No 5 shall be issued by the office of departure. The appropriate customs office of the Member State of destination shall carry out, or cause to be carried out under its responsibility, the control as to the use and/or destination provided for or prescribed.

2. The office of departure shall keep a copy of the Control Copy T No 5.

3. The original of the Control Copy T No 5 shall accompany the goods under the same conditions as the other copies of the Community transit document referred to in Article 19 of Regulation (EEC) No 222/77.

4. Without prejudice to the application of the provisions of Article 26 of Regulation (EEC) No 222/77, the original of the Control Copy T No 5 shall, after appropriate endorsement by the competent customs office in the Member State of destination referred to in paragraph 1, be sent forthwith to the office of departure.]

[*Article 13*

If goods subject to control as to use and/or destination are not placed under a Community transit procedure, a Control Copy T No 5 shall be prepared in respect of such goods in addition to the document relating to the procedure used. The control copy shall be issued and used subject to the conditions laid down in Article 12.]

[*Article 14*

In derogation from Article 10 and unless otherwise stipulated in the provisions relating to the relevant Community measure, each Member State shall have the right to require that proof be furnished in accordance with a national procedure provided that the goods do not leave its territory before they have been either used as, or have reached the destination, prescribed.]

Receipt

Article 15

1. Any person who delivers a Community transit document, together with the consignment to which that document relates, to the office of destination may, on request, obtain a receipt.

[2. A receipt shall also be issued on request to any person who delivers a Control Copy T No 5 and the consignment to which that document relates to the appropriate customs office in the Member State of destination referred to in Article 12 (1).

The receipt may not replace the Control Copy T No 5.]

3. The receipt shall first be completed by the person concerned and may contain other particulars relating to the consignment, except in the space reserved for customs, but the customs certification shall be valid only in respect of the particulars contained in that space.

Return of documents

Article 16

Each Member State shall have the right to designate one or more central offices to which documents shall be returned by the competent customs office in the Member State of destination. Member States shall, after appointing such offices for that purpose, inform the Commission and specify the category of documents to be returned thereto. The Commission shall in turn notify the other Member States.

TITLE II

PROVISIONS RELATING TO GUARANTEES

NOTIFICATION TO THE GUARANTOR OF NON-DISCHARGE OF COMMUNITY TRANSIT DOCUMENTS

Article 17

The office of departure shall inform the guarantor when a Community transit document has not been discharged within nine months from the date of issue thereof.

COMPREHENSIVE GUARANTEE

Certificate of guarantee

Article 18

1. The principal shall, on issue of the certificate of guarantee or at any time during the validity thereof, nominate on his own responsibility on the reverse of the certificate, the person, or persons, authorized to sign Community transit declarations on his behalf. The particulars shall include the surname and forename of each authorized person followed by the signature of that person. Each nomination of an authorized person must be acknowledged by the signature of the principal. The principal shall be entitled at his discretion to cross through the unused boxes.

2. The principal may at any time delete the name of an authorized person from the reverse of the certificate.

Article 19

Any person shown on the reverse of a guarantee certificate presented at an office of departure shall be considered the authorized agent of the principal.

Article 20

The period of validity of a guarantee certificate may not exceed two years. However, this period may be extended by the guarantee office for one further period not exceeding two years.

Article 21

If the guarantee is cancelled the principal shall be responsible for returning to the guarantee office without delay all the guarantee certificates issued to him.

FLAT-RATE GUARANTEE

[*Article 22*

1. When a natural or legal person proposes to stand surety under the conditions referred to in Articles 27 and 28 of, and on the terms laid down in Article 32 (1) of, Regulation (EEC) No 222/77, the guarantee shall be given in the form as shown in Specimen III annexed to that Regulation.

2. Where national law, administrative practice or accepted usage so requires, each Member State may require the use of a different form of guarantee provided it has the same legal effect as the guarantee referred to in paragraph 1.]

Article 23

1. The acceptance of the guarantee referred to in Article 22 by the customs office where it is given (hereinafter referred to as 'the guarantee office') shall be the guarantor's authority to issue, under the terms of the guarantee, a flat-rate guarantee voucher or vouchers to persons who intend to act as principal in a Community transit operation from an office of departure of their choice.

The cancellation of a guarantee shall be notified forthwith to the other Member States by the Member State in which the relevant guarantee office is located.

2. The guarantor shall be liable up to an amount of 5 000 units of account in respect of each flat-rate guarantee voucher.

3. Without prejudice to the provisions of Article 24, the principal may carry out one Community transit operation under each flat-rate guarantee voucher. The voucher shall be delivered to the office of departure, where it shall be retained.

Article 24

1. Except in the cases referred to in paragraphs 2 and 3, the office of departure may not require a guarantee in excess of the flat-rate amount of 5 000 units of account for each Community transit declaration, irrespective of the amount of the duties and other charges to which the goods covered by a particular declaration may be liable.

2. When, because of circumstances peculiar to it, a transport operation involves increased risks and the office of departure therefore considers that the guarantee of 5 000 units of account is clearly insufficient, it may exceptionally require a guarantee of greater amount in multiples of 5 000 units of account.

3. Transport of goods listed in Annex XIII shall give rise to an increase in the amount of the flat-rate guarantee when the quantity of goods transported exceeds the quantity corresponding to the flat-rate amount of 5 000 units of account. In that case, the flat-rate amount shall be increased to the multiple of 5 000 units of account necessary to guarantee the quantity of goods to be dispatched.

4. The principal shall, in the cases referred to in paragraphs 2 and 3, deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of 5 000 units of account.

Article 25

1. When the Community transit declaration includes other goods besides those shown in the list referred to in Article 24 (3), the flat-rate guarantee provisions shall be applied as if the two categories of goods were covered by separate declarations.

2. In derogation from the provisions of paragraph 1, account shall not be taken of the presence of goods of either category if the quantity or value thereof is relatively insignificant.

TRANSPORT BY AIR

Article 26

The airline companies referred to in Article 45 (2) of Regulation (EEC) No 222/77 to which the exemption from guarantee applies are listed in Annex XIV.

[TITLE III

[USE OF COMMUNITY TRANSIT DOCUMENTS FOR IMPLEMENTING MEASURES ON THE EXPORTATION OF CERTAIN GOODS

[*Article 27*

1. This title sets out the conditions applicable to movements of goods within the Community when exportation thereof from the Community is prohibited or is subject to restrictions, duties or other charges.

2. These provisions shall, however, apply only in so far as the measure introducing the prohibition, restriction, duty or other charge has provided for them to apply, and they shall be without prejudice to any special provisions which that measure may comprise.

3. The provisions of this title shall not apply when the transport of goods within the Community is confined to the territory of one Member State.]

[*Article 28*

When goods referred to in Article 27 (1) are placed under the Community transit procedure, the principal

shall complete the space 'Description of goods' on the Community transit document with one of the following statements:

— 'Export from the Community subject to restrictions',

— 'Sortie de la Communauté soumise à des restrictions',

— 'Uscita della Comunità assoggettata a restrizioni',

— 'Ausgang aus der Gemeinschaft Beschränkungen unterworfen',

— 'Verlaten van de Gemeenschap aan beperkingen onderworpen',

— 'Udførsel fra Fællesskabet undergivet restriktioner';

— 'Export from the Community subject to duty',

— 'Sortie de la Communaute soumise à imposition',

— 'Uscita della Comunità assoggettata a tassazione',

— 'Ausgang aus der Gemeinschaft Abgabenerhebung unterworfen',

— 'Verlaten van de Gemeenschap aan belastingheffing onderworpen',

— 'Udførsel fra Fællesskabet betinget af afgiftsbetaling'.]

[*Article 29*

1. When the goods referred to in Article 27 (1) are not placed under the Community transit procedure, the customs office at which departure formalities are carried out shall require completion of Control Copy T No 5 provided for in Article 10. Box 104 of the Control Copy T No 5 shall be completed with one of the statements, as appropriate, set out in Article 28.

2. The provisions of Articles 11 to 14 shall apply.

3. The customs office referred to in paragraph 1 shall insert in the customs document under cover of which the goods are to be carried one or other of the statements, as appropriate, set out in Article 28]

[*Article 30*

The provisions of Articles 28 and 29 shall not apply when, on declaration of the goods for exportation from the Community, proof is given to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties or charges due have been paid or that, in the circumstances obtaining, the goods may leave the Community territory without further formalities.]

[*Article 31*

1. When the measures referred to in Article 27 (2) provide for the giving of a guarantee, such guarantee shall be provided in cases when according to the information contained in the customs document, goods as referred to in Article 27 (1) moving between two points within the Community are, during their transport, to leave the territory of the Community otherwise than by air.

2. The guarantee shall be given either at the customs office at which the formalities required on departure of the goods have been completed or to any other body designated for that purpose by the Member State in which that customs office is located and on the terms laid down by the competent authorities of that Member State. In the case of measures imposing a duty or other charge, the guarantee need not be provided where the goods are carried under the Community transit procedure and a guarantee otherwise than in cash has been given or there is provision for exemption from the giving of a guarantee by reason of the identity of the principal.]

[*Article 32*

1. The provisions of Article 29 shall apply equally to goods referred to in Article 27 (1) which in the course of transportation between two points within the Community cross the territory of Austria or Switzerland and are re-consigned from one of those territories.

In derogation from the provisions of Article 12 (3), the original of the Control Copy T No 5 shall accompany the goods to the competent customs office of the Member State of destination.

The office of departure shall specify the period within which the goods must be re-imported into the Community.

2. If a measure as referred to in Article 27 (2) provides for the giving of security, then notwithstanding the provisions of Article 31 such security shall be furnished for all transactions covered by paragraph 1 of this Article.]

[*Article 33*

The office of destination shall take the necessary steps to implement the measures as referred to in Article 27 (2) in respect of goods which are not

entered for home use immediately following their arrival at that office.]

[*Article 34*

When goods referred to in Article 27 (1) move as described in Article 31, whether or not by air, and are not re-imported into the Community within the prescribed period, they shall be treated as having been irregularly exported to a third country from the Member State whence they were consigned unless it can be established that they were lost through *force majeure* or accidental circumstances.]

TITLE IV

SIMPLIFIED PROCEDURES

Article 35

The provisions of this title shall be without prejudice to:

[(a) application of the provisions of Articles 10 to 14; and]

(b) obligations in respect of the formalities relating to exportation, re-exportation, importation or re-importation.

SECTION I

COMMUNITY TRANSIT PROCEDURE FOR THE CARRIAGE OF GOODS BY RAIL

General

Article 36

Formalities under the Community transit procedure shall be simplified in accordance with the provisions of this section for carriage of goods by railway authorities under cover of an International Consignment Note (CIM) or International Express Parcels Consignment Note (T I Ex)

Article 37

The International Consignment Note or the International Express Parcels Consignment Note shall be treated as equivalent to:

(a) a T 1 declaration or document as the case may be for goods referred to in Article 1 (2) of Regulation (EEC) No 222/77;

(b) a T 2 declaration or document as the case may be for goods referred to in Article 1 (3) of the abovementioned Regulation.

Article 38

The railway authorities of each Member State shall make available to the customs authorities of their country for purposes of control the records held at their accounting offices.

Article 39

1. The railway authorities which accept the goods for carriage accompanied by an International Consignment Note or International Express Parcels Consignment Note shall be the principal as regards the transit procedure concerned.

2. The railway authorities of the Member State through whose territory the goods enter the Community shall be the principal as regards the transit procedure in respect of goods accepted for carriage by the railway authorities of a third country.

Article 40

The railway authorities shall ensure that consignments carried under the Community transit procedure are identified by labels marked 'Douane/Zoll/Dogana/Customs/Told'. The labels shall be stuck to the International Consignment Note or to the International Express Parcels Consignment Note and to the relevant railway wagon in the case of a full load or, in other cases, to the package or packages.

Article 41

When the contract of carriage is modified so that:

— a carriage operation which was to end outside the Community ends within the Community,

— a carriage operation which was to end within the Community ends outside the Community,

the railway authorities shall not carry out the modified contract except with the prior agreement of the office of departure.

When the contract of carriage is modified so that the carriage operation is ended within the Member State of departure, the modified contract shall be carried out subject to conditions to be determined by the customs authorities of that Member State.

In all other cases, the railway authorities may carry out the modified contract; they shall forthwith inform the office of departure of the modification made.

Movement of goods between Member States

Article 42

1. The International Consignment Note shall be produced at the office of departure in respect of a carriage operation which starts and is to end within the Community.

[2. With respect to goods referred to in Article 1 (2) of Regulation (EEC) No 222/77, the office of departure shall indicate on sheet 3 of the International Consignment Note that the goods to which that document refers are carried under the external Community transit procedure.

The symbol T 1 shall accordingly be clearly shown in box 25.]

3. All copies of the International Consignment Note shall be returned to the party concerned.

[4. Each Member State may provide that goods referred to in Article 1 (3) of Regulation (EEC) No 222/77 may, under conditions which it shall lay down, be placed under the internal Community transit procedure without production at the office of departure of the International Consignment Note in respect of the goods.

Production thereof may not, however, be waived in respect of International Consignment Notes drawn up for goods in respect of which the provisions of Title III have to be applied.]

5. The customs office for the station of destination shall act as the office of destination. If, however, the goods are entered for home use or placed under some other customs procedure at an intermediate station, the customs office responsible for that station shall act as the office of destination.

Article 43

As a general rule and having regard to identification measures applied by the railway authorities, the office of departure shall not seal the means of transport or the packages.

Article 44

1. The railway authorities of the Member State responsible for the office of destination shall forward to the latter sheets 2 and 3 of the International Consignment Note.

2. The office of destination shall without delay return sheet 2 to the railway authorities after stamping it and shall retain sheet 3.

Carriage of goods to or from third countries

Article 45

1. The provisions of Articles 42 and 43 shall apply to a carriage operation which starts within the Community and is to end outside the Community.

2. The customs office for the frontier station through which the goods in transit leave the territory of the Community shall act as office of destination.

3. No formalities need be carried out at the office of destination.

Article 46

1. The customs office for the frontier station through which the goods enter the Community shall act as office of departure for a carriage operation which starts outside the Community and is to end within the Community.

No formalities need be carried out at the office of departure.

2. The customs office for the station of destination shall act as office of destination. If, however, the goods are entered for home use or placed under another customs procedure at an intermediate station,

the customs office for that station shall act as the office of destination.

The formalities prescribed by Article 44 shall be carried out at the office of destination.

Article 47

1. The customs offices which are to act as office of departure and office of destination for a carriage operation which starts and is to end outside the Community shall be as laid down in Articles 46 (1) and 45 (2) respectively.

2. No formalities need be carried out at the offices of departure or destination.

Article 48

Goods which are carried under the provisions of Article 46 (1) or 47 (1) shall be considered as moving under the external Community transit procedure unless movement certificate DD3 or an internal Community transit document T 2 L completed to establish the Community nature of the goods concerned, is submitted in respect thereof.

Provisions relating to express packages

Article 49

Subject to the provisions of Article 50, the provisions of Articles 42 to 48 shall also apply to carriage under cover of an International Express Parcels Consignment Note.

Article 50

With respect to carriage operations effected under cover of an International Express Parcels Consignment Note:

[(a) the symbol required under Article 42 (2) shall be entered on sheet 4 of the International Express Parcels Consignment Note;]

(b) sheets 2 and 4 of the International Express Parcels Consignment Note shall, in application of Article 44, be forwarded to the office of destination which shall return, without delay, sheet 2 to the railway authorities after stamping it and shall retain sheet 4.

[Statistical provisions

[Article 51

1. The railway authorities shall for the purpose of compiling transit statistics supply the department responsible for external trade statistics in the Member State of departure with the necessary information regarding each operation under the Community transit procedure for which they have acted as principals by virtue of the provisions of Article 39.

2. Until a Community procedure is introduced for the purpose of applying paragraph 1 and of transmitting information to the departments responsible for external trade statistics in Member States, other than the Member State of departure, whose territory is crossed during any Community transit operation, each Member State shall determine the method whereby the national railway authorities are to supply the necessary information to the responsible national department.

3. The railway authorities may not, for the purpose of applying paragraphs 1 and 2, require the consignor to supply any further information in addition to the information shown in the International Consignment Note or International Express Parcels Consignment Note, except for the name of the countries of consignment and destination of the goods carried.]

Other provisions

Article 52

The provisions of Titles II and III of Regulation (EEC) No 222/77 rendered negatory by this section, in particular Articles 12 (3) to (6), 17, 23, 26 (1) and 41 thereof, shall not apply.

Article 53

The provisions of this section shall not preclude the use of the procedure provided for in Regulation (EEC) No 222/77, in which case Articles 38 and 40 shall nevertheless apply.

In addition, sheet 2 of the International Consignment Note or of the International Express Parcels Consignment Note shall be produced at one of the customs offices for the different stations involved in the Community transit operation. That office shall stamp the rail document after ascertaining that carriage of the

goods is covered by one or more Community transit documents.

SECTION II

SIMPLIFICATION OF FORMALITIES TO BE CARRIED OUT AT OFFICES OF DEPARTURE AND DESTINATION

Article 54

Each Member State may simplify the formalities relating to Community transit procedures to be carried out at offices of departure and destination within its territory in accordance with the following provisions.

[The provisions of this section shall not, however, apply to goods to which the provisions of Title III are applicable.]

Formalities at the office of departure

Article 55

The customs authorities of each Member State may authorize any person who fulfils the conditions laid down in Article 56 and who intends to carry out Community transit operations (hereinafter referred to as 'the authorized consignor') not to produce at the office of departure either the goods concerned or a T 1 or T 2 declaration in respect thereof.

Article 56

1. The authorization provided for in Article 55 shall be granted only to persons:

(a) who frequently consign goods;

(b) whose records enable the customs authorities to verify their operations; and

(c) who, when a guarantee is required under Community transit procedure, provide a comprehensive guarantee.

2. Customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.

3. The authorities may withdraw the authorization, in particular when an authorized consignor no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

Article 57

The authorization issued by the customs authorities shall specify in particular:

(a) the customs office or offices which are authorized offices of departure for consignments;

(b) the period within which, and the procedure by which, the authorized consignor is to inform the office of departure of the consignments to be sent, in order that the office may carry out any necessary controls before the departure of the goods;

(c) the period within which goods must be produced at the office of destination; and

(d) the identification measures to be taken. To this end the customs authorities may prescribe that the means of transport or the package or packages shall bear special seals, accepted by the customs authorities and affixed by the authorized consignor.

Article 58

1. The authorization shall stipulate that the 'Office of departure' box on the front of declaration form T 1 or T 2:

(a) be stamped in advance with the stamp of the office of departure and be signed by an official of that office; or

(b) be stamped by the approved consignor with a special metal stamp approved by the customs authorities and conforming to the specimen shown in Annex XV. The imprint of the stamp may be pre-printed on the forms where the printing is entrusted to a printing works approved for that purpose.

The authorized consignor shall complete that box by indicating the date of consignment of the goods and must give the declaration a number in accordance with the rules to that effect in the authorization.

2. Customs authorities may prescribe the use of forms bearing a distinctive mark as a means of identification.

Article 59

1. The authorized consignor shall, not later than on consignment of the goods, enter on the back of copies 1 and 2 of the duly completed declaration T 1

or T 2, in the space marked 'Examination by office of departure', particulars of the period within which the goods must be produced at the office of destination and of the identification measures applied and the words 'simplified procedure'.

2. After consignment, copy 1 shall be sent without delay to the office of departure. The customs authorities may provide, in the authorization, that copy 1 be sent to the office of departure as soon as the declaration T 1 or T 2 is completed. The other copies shall accompany the goods in accordance with the provisions of Regulation (EEC) No 222/77.

3. When the customs authorities of the Member State of departure carry out an examination at the departure of a consignment, they shall record the fact in the space marked 'Examination by office of departure' on the back of declaration T 1 or T 2.

Article 60

Declaration T 1 or T 2, endorsed as specified in Article 59 (1), shall be treated as equivalent to document T 1 or T 2, and the authorized consignor who signed the declaration shall be the principal.

Article 61

1. The authorized consignor shall:

(a) comply with the provisions of this section and of the conditions of the authorization; 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 office of departure or the imprint of the special stamp.

2. In the event of the misuse by any person of forms stamped in advance with the stamp of the responsible customs office or with the special stamp, the authorized consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular Member State in respect of goods carried under cover of such forms unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Formalities at the office of destination

Article 62

1. The customs authorities of each Member State may dispense with production at the office of destination of goods transported under a Community transit procedure when goods are intended for a person who fulfils the conditions laid down in Article 63 (hereinafter referred to as 'the authorized consignee') previously authorized by the customs authorities of the Member State responsible for the office of destination.

2. In such a case, the principal shall have fulfilled his obligations under the provisions of Article 13 (a) of Regulation (EEC) No 222/77 when the copies of document T 1 or T 2 which accompanied the consignment, together with the goods intact, have been delivered within the prescribed period to the authorized consignee at his premises or at the places specified in the authorization, the identification measures having been duly observed.

3. The authorized consignee shall at the request of the carrier issue a receipt in respect of each consignment delivered under the conditions of paragraph 2 stating that the document and the goods have been delivered.

Article 63

1. The authorization referred to in Article 62 shall be granted only to persons:

(a) who frequently receive consignments subject to customs control; and

(b) whose records enable the customs authorities to verify the operations.

2. The customs authorities may withhold authorization from persons unable to offer the safeguards they consider necessary.

3. The authorization may be withdrawn, in particular when an authorized consignee no longer fulfils the conditions of paragraph 1 or is no longer able to offer the safeguards referred to in paragraph 2.

4. The authorized consignee must comply with all the conditions provided for in this section and in the authorization.

Article 64

1. The authorization issued by the customs authorities shall specify in particular:

(a) the customs office or offices which are authorized offices of destination for consignments which the authorized consignee receives; and

(b) the period within which, and the procedures by which, the authorized consignee is to inform the office of destination of the arrival of the goods, so that that office may carry out any necessary controls before arrival of the goods.

2. Without prejudice to the provisions of Article 67, customs authorities shall specify in the authorization whether any action by the office of destination is required before the authorized consigned may dispose of arrived goods.

Article 65

1. The authorized consignee shall in respect of consignments arriving at his premises or at the places specified in the authorization:

(a) immediately inform the office of destination according to the procedure laid down in the authorization of any excess quantities, shortages, substitutions or other irregularities such as broken seals; and

(b) send without delay to the office of destination the copies of document T 1 or T 2 which accompanied the consignment, indicating the date of arrival and the state of any seals affixed.

2. The office of destination shall annotate appropriately such copies of document T 1 or T 2.

Other provisions

Article 66

Customs authorities may carry out upon authorized consignors and authorized consignees any controls they consider necessary. The said consignors and consignees must provide all the necessary information and facilities for this purpose.

Article 67

The customs authorities of the Member State of departure or destination may exclude certain categories of goods from the facilities provided for in Articles 55 and 62.

Article 68

[1. When production of the Community transit declaration at the office of departure is not required in respect of goods referred to in Article 1 (2) of Regulation (EEC) No 222/77, which are to be dispatched under cover of an International Consignment Note or an International Express Parcel Consignment Note, in accordance with the provisions of Articles 36 to 53, the customs authorities shall take the necessary measures to ensure that sheet 3 of the International Consignment Note or sheet 4 of the International Express Parcels Consignment Note bears the symbol 'T 1'.]

2. When goods carried under the simplified procedure in Articles 36 to 53 are intended for an authorized consignee, the customs authorities may provide that, in derogation from Articles 62 (2) and 65 (1) (b), sheets 2 and 3 of the International Consignment Note or sheets 2 and 4 of the International Express Parcels Consignment Note are to be delivered direct by the railway authorities to the office of destination.

TITLE V

PROVISIONS RELATING TO INTERNAL COMMUNITY TRANSIT DOCUMENT T 2 L

SECTION I

ISSUE AND USE OF THE DOCUMENT

Article 69

Document T 2 L shall be issued for goods falling within Article 1 (3) (a) and (b) of Regulation (EEC) No 222/77, except for goods:

(a) which are intended for export outside the Community; or

(b) in respect of which customs export formalities have been carried out with a view to the granting of refunds on exportation to third countries under the common agricultural policy; or

(c) in packagings which do not fall within any of the categories specified in Article 1 (3) (a) and (b) of Regulation (EEC) No 222/77.

Article 70

Document T 2 L may only be used for the purpose of certifying the Community nature of the goods to which it refers if such goods are transported directly from one Member State to another.

The following shall be regarded as directly transported from one Member State to another:

(a) goods transported without passing through the territory of a non-member country;

(b) goods transported through the territory of one or more non-member countries provided that carriage through such countries is covered by a single transport document made out in a Member State.

Article 71

1. Document T 2 L shall, save as provided in Articles 74 and 78, be made out in a single copy.

2. Document T 2 L shall be authenticated by the customs authorities of the Member State of departure on application by the person concerned. It shall be returned to him as soon as the customs formalities connected with the dispatch of the goods to the Member State of destination have been completed.

3. When document T 2 L is issued retroactively there shall be entered upon it in red one of the following phrases:

— 'Issued retroactively',

— 'Délivré a posteriori',

— 'Udstedt efterfølgende',

— 'Nachträglich ausgestellt',

— 'Rilasciato a posteriori',

— 'Achteraf afgegeven'.

Article 72

1. Document T 2 L shall be produced at the customs office in the Member State of destination where the goods are to be entered to a customs procedure other than that under which they were carried.

2. When the goods have been transported by sea, air or pipeline the document T 2 L shall be produced at the customs office at which the goods are placed under a customs procedure.

Article 73

Member States shall render one another mutual assistance in checking the authenticity of T 2 L documents and the accuracy of the information which they contain.

[*Article 74*

1. Document T 2 L shall be made out in triplicate in respect of goods eligible for a refund on exportation to third countries under the common agricultural policy which are routed to the Member State of destination, otherwise than by air, in such a way that part of the journey is outside the customs territory of the Community. The original and one copy shall be returned to the person concerned and the second copy shall be retained by the issuing office.

For the purposes of the preceding subparagraph, goods loaded in a seaport of a Member State for unloading in a seaport of another Member State shall be deemed not to have left the customs territory of the Community provided that the sea crossing is covered by a single transport document.

2. The original and the copy shall be produced in the Member State of destination at the office of destination referred to in Article 72, which shall return the copy to the issuing office for verification purposes. The result thereof shall be notified only if an irregularity is established.]

SECTION II

SIMPLIFIED PROCEDURE FOR THE ISSUE OF THE DOCUMENT

Article 75

1. Customs authorities of a Member State may authorize a person approved for the purposes of the provisions of Articles 55 to 61 who intends to export goods under cover of a document T 2 L to use that document without complying with the provisions of Article 71 (2). 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 when the use of the internal Community transit procedure is not compulsory.

The customs authorities referred to in paragraph 1 may, however, extend the authorization to:

— exportation by pipeline,

— exportations of postal consignments (including postal packages) for which a document T 2 L is required.

Article 76

1. The authorization issued by the customs authorities shall specify, in particular:

(a) the customs office assigned to pre-authenticate documents T 2 L as prescribed in Article 77 (1) (a), and

(b) the manner in which the authorized consignor shall establish that forms T 2 L have been properly 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 departure of the goods.

Article 77

1. The authorization shall stipulate that the space reserved for the customs certificate on the front of form T 2 L:

(a) be stamped in advance with the stamp of the customs office referred to in Article 76 (1) (a) and be signed by an official 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 Annex XV. The imprint of the 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 T 2 L, 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 78

The authorized consignor shall make a copy of each document T 2 L issued under the provisions of this section. 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 79

Customs authorities may carry out upon authorized consignors any controls they consider necessary. The said consignors must furnish all the necessary information and facilities for this purpose.

Article 80

1. The authorized consignor shall:

(a) comply with the provisions of this section and of the authorization; 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 76 (1) (a), or of the special stamp.

2. In the event of the misuse by any person of forms T 2 L bearing the imprint of the stamp of the customs office referred to in Article 76 (1) (a) or of the special stamp, then, without prejudice to any criminal proceedings, and unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under 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 81

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 section.

TITLE VI

FINAL PROVISIONS

Article 82

The Annexes to this Regulation shall form an integral part thereof.

ANNEX I

EXTERNAL COMMUNITY TRANSIT

DECLARATION T 1

T1

EXTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

COPY FOR THE OFFICE OF DEPARTURE **1**

Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on

under No

3 Previous customs procedure

4 Number of forms T1 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION:

represented by

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at

At (Place of signature), on (Date)

Signature

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
46 Offices of transit used (and countries)				

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At _____ (Place of signature), on _____ (Date)

Stamp and signature

T1

EXTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

COPY FOR THE OFFICE OF DESTINATION **2**

Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on

under No

3 Previous customs procedure

4 Number of forms T1 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION:

represented by

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at

At (Place of signature), on (Date)

Signature

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
46 Offices of transit used (and countries)				

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At _____ (Place of signature), on _____ (Date)

Stamp and signature

60 TRANSHIPMENTS AND OTHER INCIDENTS DURING CARRIAGE

DETAILS AND MEASURES TAKEN(1)	DATE STAMP OF COMPETENT AUTHORITY

(1) The name and address of any new carrier should in particular be stated.

CONTROL BY OFFICE OF DESTINATION

Date of arrival:

Examination of seals:

Remarks:

At _____ (Place of signature), on _____ (Date)

Stamp and signature

(Space reserved for office of destination)

(Space reserved for general purposes)

T1

EXTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

COPY FOR RETURN

3

Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on

under No

3 Previous customs procedure

4 Number of forms T1 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION:

represented by

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at

At (Place of signature), on (Date)

Signature

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)								
46 Offices of transit used (and countries)								

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consigment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

CONTROL BY OFFICE OF DESTINATION

Date of arrival:

Examination of seals:

Remarks:

At _____, on _____

(Place of signature) (Date)

Stamp and signature

(Space reserved for office of destination)

Registered under No .....; Returned to office of departure

(Space reserved for other purposes)

T1

EXTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

STATISTICAL COPY **4**

Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on

under No

3 Previous customs procedure

4 Number of forms T1 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION: _____

represented by _____

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at _____

At _____ (Place of signature), on _____ (Date)

Signature _____

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
46 Offices of transit used (and countries)				

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

ANNEX II

EXTERNAL COMMUNITY TRANSIT

FORM T 1 BIS ANNEXED TO DECLARATION T 1

T1 BIS

EXTERNAL COMMUNITY TRANSIT

COPY FOR THE OFFICE OF DEPARTURE **1**

E.C. E.F. E.G. C.E.

OFFICE OF DEPARTURE

Continuation sheet to document T1 issued on

under No

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

At _____ (Place of signature), on _____ (Date)

_____ (Signature of declarant)

T1 BIS

EXTERNAL COMMUNITY TRANSIT

COPY FOR THE OFFICE OF DESTINATION **2**

E.C. E.F. E.G. C.E.

OFFICE OF DEPARTURE

Continuation sheet to document T1 issued on

under No

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

At _____ (Place of signature), on _____ (Date)

_____ (Signature of declarant)

T1 BIS

EXTERNAL COMMUNITY TRANSIT

COPY FOR RETURN **3**

E.C. E.F. E.G. C.E.

OFFICE OF DEPARTURE

Continuation sheet to document T1 issued on

under No

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

35 Country of consignment | **36** Gross weight | **37** Price

(Space reserved for national statistical purposes)

At _____ (Place of signature), on _____ (Date)

_____ (Signature of declarant)

T1 BIS

E.C. E.F. E.G. C.E.

EXTERNAL COMMUNITY TRANSIT

OFFICE OF DEPARTURE

Continuation sheet to document T1 issued on

under No

STATISTICAL COPY **4**

30 Number, kind, marks and numbers of packages	31 Description of goods		
	35 Country of consignment	36 Gross weight	37 Price
	(Space reserved for national statistical purposes)		
30 Number, kind, marks and numbers of packages	31 Description of goods		
	35 Country of consignment	36 Gross weight	37 Price
	(Space reserved for national statistical purposes)		
30 Number, kind, marks and numbers of packages	31 Description of goods		
	35 Country of consignment	36 Gross weight	37 Price
	(Space reserved for national statistical purposes)		
30 Number, kind, marks and numbers of packages	31 Description of goods		
	35 Country of consignment	36 Gross weight	37 Price
	(Space reserved for national statistical purposes)		
30 Number, kind, marks and numbers of packages	31 Description of goods		
	35 Country of consignment	36 Gross weight	37 Price
	(Space reserved for national statistical purposes)		

At _____ (Place of signature), on _____ (Date)

_____ (Signature of declarant)

ANNEX III

INTERNAL COMMUNITY TRANSIT

DECLARATION T 2

T2

INTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

COPY FOR THE OFFICE OF DEPARTMENT **1**

Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on

under No

3 Previous customs procedure

4 Number of forms T2 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION:

represented by

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at

At (Place of signature), on (Date)

Signature

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
46 Offices of transit used (and countries)				

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consigment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At _____ (Place of signature), on _____ (Date)

Stamp and signature

T2

INTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

COPY FOR THE OFFICE OF DESTINATION **2**

Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on

under No

3 Previous customs procedure

4 Number of forms T2 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION: _____

represented by _____

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at _____

At _____ (Place of signature), on _____ (Date)

Signature _____

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
46 Offices of transit used (and countries)				

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consigment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

EXAMINATION BY OFFICE OF DEPARTURE

Results of examination:

Seals affixed:

Time limit (date):

Remarks:

At _____ (Place of signature), on _____ (Date)

Stamp and signature

60 TRANSHIPMENTS AND OTHER INCIDENTS DURING CARRIAGE

DETAILS AND MEASURES TAKEN(1)	DATE STAMP OF COMPETENT AUTHORITY

(1) The name and address of any new carrier should in particular be stated.

CONTROL BY OFFICE OF DESTINATION

Date of arrival:

Examination of seals:

Remarks:

At _____ (Place of signature), on _____ (Date)

Stamp and signature

(Space reserved for office of destination)

(Space reserved for general purposes)

T2

INTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

COPY FOR RETURN **3**

Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on
under No

3 Previous customs procedure

4 Number of forms T2 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION: _____

represented by _____

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at _____

At _____ (Place of signature), on _____ (Date)

Signature _____

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
46 Offices of transit used (and countries)				

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consignment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

CONTROL BY OFFICE OF DESTINATION

Date of arrival:

Examination of seals:

Remarks:

At _____ (Place of signature), on _____ (Date)

Stamp and signature

(Space reserved for office of destination)

Registered under No .....; Returned to office of departure

(Space reserved for other purposes)

T2

INTERNAL COMMUNITY TRANSIT

Declaration

E.C. E.F. E.G. C.E.

1 Guarantee

Statistical No

STATISTICAL COPY | 4 | Please see notice before completing this form

Office of departure

2 Appended documents

Document issued on
under No

3 Previous customs procedure

4 Number of forms T2 *bis*

(Space reserved for national use)

Stamp

Signature

(Space reserved for export declaration)

10 DECLARATION: _____

represented by _____

hereby undertakes to produce the goods described below intact and within the prescribed time limit at the office of designation at _____

At _____ (Place of signature), on _____ (Date)

Signature _____

11 Consignee

(Space reserved for national statistical purposes)

25 Country of destination

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages

31 Description of goods

32

35 Country of consignment

36 Gross weight

37 Price

(Space reserved for national statistical purposes)

45 Offices of transit intended (and countries)				
46 Offices of transit used (and countries)				

50	Place	Mode of transport	CHR	Identity of vehicle	C	Nationality/Flag	51 Previous country of consigment
Entry into the Community							
Loading/ Transhipment							
Transhipment							
Transhipment/ Unloading							52 First country of destination
Exit from the Community							

ANNEX IV

INTERNAL COMMUNITY TRANSIT

FORM T 2 BIS ANNEXED TO DECLARATION T 2

T2 BIS

E.C. E.F. E.G. C.E.

INTERNAL COMMUNITY TRANSIT

OFFICE OF DEPARTURE

Continuation sheet to document T2 issued on

under No

COPY FOR THE OFFICE OF DEPARTURE **1**

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

At _____, on _____

(Place of signature) (Date)

_____

(Signature of declarant)

T2 BIS

INTERNAL COMMUNITY TRANSIT

COPY FOR THE OFFICE OF DESTINATION **2**

E.C. E.F. E.G. C.E.

OFFICE OF DEPARTURE

Continuation sheet to document T2 issued on

under No

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

At _____ (Place of signature), on _____ (Date)

_____ (Signature of declarant)

T2 BIS

E.C. E.F. E.G. C.E.

INTERNAL COMMUNITY TRANSIT

OFFICE OF DEPARTURE

Continuation sheet to document T2 issued on

under No

COPY FOR RETURN **3**

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

At _____ (Place of signature), on _____ (Date)

_____ (Signature of declarant)

T2 BIS

E.C. E.F. E.G. C.E.

INTERNAL COMMUNITY TRANSIT

OFFICE OF DEPARTURE

Continuation sheet to document T2 issued on

STATISTICAL COPY | 4 |

under No

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

30 Number, kind, marks and numbers of packages	31 Description of goods		
32	35 Country of consignment	36 Gross weight	37 Price

(Space reserved for national statistical purposes)

At _____, on _____

(Place of signature) (Date)

_____

(Signature of declarant)

ANNEX V

LOADING LIST

Serial No	30. Number, kind, marks and numbers of packages	31. Description of goods	35. Country of consignment	36. Gross weight (in kg)	Reserved for customs

.....

(Signature)

ANNEX VII

E.C. E.F. E.G. C.E.

COMMUNITY TRANSIT

TRANSIT ADVICE NOTE
GRÆNSEOVERGANGSATTEST
AVVISO DI PASSAGGIO

GRENZÜBERGANGSSCHEIN
AVIS DE PASSAGE
KENNISGEVING VAN DOORGANG

Identification of means of transport .....

TRANSIT DOCUMENT		OFFICE OF TRANSIT INTENDED (AND COUNTRY):
Type (T 1 or T 2) and number	Office of departure	
		FOR OFFICIAL USE Date of transit: .... Signature Official stamp

ANNEX VIII

E.C. E.F. E.G. C.E.

COMMUNITY TRANSIT

RECEIPT
RÉCÉPISSÉ
EINGANGSBESCHEINIGUNG

RICEVUTA
ONTVANGSTBEWIJS
ANKOMSTBEVIS

The customs office at .....

hereby certifies that document T 1, T 2 (1)
Control Copy T No 5

registered on ..... under No .....

by the office at .....
has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

Official stamp

At ..... on ..... 19.....
(Place) (Date)

.....
(Signature)

---

(1) Delete as necessary.

ANNEX X

(recto)

COMMUNITY TRANSIT

E.C. E.F. E.G. C.E.

A 000 000

FLAT-RATE GUARANTEE VOUCHER

Issued by .....

.....

(Name and address of individual or firm)

(Undertaking of the guarantor accepted on .....

by the office of guarantee of .....).

This voucher is valid for an amount of up to 5 000 units of account for one Community transit operation beginning not later than .....

and in respect of which the principal is .....

.....

(Name and address of individual or firm)

..... (Signature of principal [1])

..... (Signature and stamp of guarantor)

[1] Signature optional.

(verso)

To be completed by office of departure

Community transit operation effected under document T 1/T 2

registered on ..... under No ..... by the office at .....

..... (Official stamp)

..... (Signature)

T2 L

INTERNAL COMMUNITY TRANSIT DOCUMENT FOR ESTABLISHING THE COMMUNITY NATURE OF GOODS

E.C. E.F. E.G. C.E.

A 000000

See notes overleaf

10 Declaration: _____

represented by _____

declares that the goods described below are Community goods.

At _____ (Place of signature) on _____ (Date)

Signature _____

30 Number, kind, marks and numbers of packages	31 Description of goods		
32		36 Gross weight	

30 Number, kind, marks and numbers of packages	31 Description of goods		
32		36 Gross weight	

CUSTOMS CERTIFICATE

Satisfied declaration correct

Export document: type ..... No ..... Date .....

Customs office at .....

Remarks .....

Official stamp

Date ..... 19 .....

.....

(Signature)

REQUEST FOR VERIFICATION OF THIS T 2 L DOCUMENT

The undersigned customs officer requests that the authenticity of this document and the accuracy of the information contained therein be verified.

Official stamp

At ..... on ..... 19 .....
(Place of signature) (Date)

.....
(Signature)

RESULT OF VERIFICATION

The verification carried out by the undersigned customs officer has shown that this document:

1. was duly issued by the customs office named and that the information contained therein is correct (1);
2. does not satisfy the requirements as to conditions of authenticity and regularity (see remarks annexed hereto) (1).

Official stamp

At ..... on ..... 19 .....
(Place of signature) (Date)

.....
(Signature)

(1) Delete as necessary.

I. Rules for completion of the T 2 L document

A. A single T 2 L document shall be made out only for goods dispatched by one means of transport for carriage from one office of departure to one office of destination.

B. The T 2 L document may be used for the purpose of establishing the Community nature of goods to which it refers only where such goods are transported directly from one Member State to another.

The following shall be regarded as directly transported from one Member State to another:

(a) goods transported without passing through the territory of a non-member country;

(b) goods transported through the territory of one or more non-member countries provided that carriage through such countries is covered by a single transport document made out in a Member State.

C. The form shall be completed legibly and indelibly, preferably typed, without erasures or superimposed corrections.

Any alterations shall be made by crossing out the incorrect information and by adding the required information as appropriate.

Any such alteration shall be authenticated by the person making it and countersigned by the customs authorities.

D. Only the following items are to be completed:

1. When the goods are transported under the TIR or TIF Conventions, or the Rhine Manifest procedures, or are covered by an ECS or ATA carnet, the indication 'TIR', 'TIF', 'Rhine Manifest', 'ECS' or 'ATA' should be entered as the case may be, followed by the date of issue and the number of the document relating to procedure the used.

10. Enter the surname and forenames or name of firm, and address of the person concerned and, if applicable, of the representative.

Where the form is signed by a person duly authorized, his name shall be shown in block letters.

30. In respect of goods which are not packed, indicate the number of articles, or if appropriate enter as loose goods.

31. The goods shall be described by their usual commercial name, or in accordance with the tariff nomenclature.

36. This refers to the weight as shown in the commercial documents relating to the consignment. The weight is to be specified in kilograms. Gross weight means the total weight of the goods and all packing material. All outside and inside containers, packings, wrappings and supports are regarded as packing; this excludes transport equipment, in particular containers, and sheets, tackle, covers and other transport accessories.

II. Production of T 2 L documents at customs

The T 2 L document shall be produced at the customs office where the goods are to be entered to a customs procedure other than that under which they arrived.

If the goods have been transported by sea, air or pipeline, the T 2 L document shall be produced at the customs office at which the goods are placed under a customs procedure.

ANNEX XIII

LIST OF GOODS WHICH WHEN TRANSPORTED GIVE RISE TO AN INCREASE IN THE FLAT-RATE GUARANTEE

1	2	3
CCT heading No	Description of goods	Quantity corresponding to the standard amount of 5 000 u.a.
09.01 A I	Coffee not roasted	5 000 kg
09.01 A II	Coffee roasted	3 500 kg
ex 21.02 A	Coffee extract and essence	1 200 kg
09.02	Tea	3 500 kg
ex 21.02 B	Tea extract and essence	1 200 kg
22.05 A 22.06 ex 22.09	Alcoholic beverages other than non-sparkling wines	20 hl
ex 22.08 ex 22.09	Ethylic alcohol not denatured	10 hl
24.02 A	Cigarettes	125 000 pieces
ex 24.02 B	Cigarillos	125 000 pieces
ex 24.02 B	Cigars	50 000 pieces
24.02 C	Smoking tobacco	1 000 kg
ex 27.10	Petrol, gas-oil	400 hl
ex 33.06 B	Perfumes and toilet water	10 hl

ANNEX XIV

LIST OF AIRLINE COMPANIES EXEMPT FROM COMMUNITY TRANSIT GUARANTEE

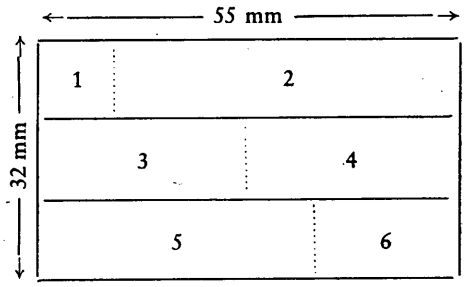
Aer Lingus Teoranta (Irish Air Lines), Dublin
Aero-Dienst GmbH, Nürnberg
Aeroflot-Soviet Airlines, Moskwa
Aerolineas Argentinas, Buenos Aires
Aerolinee Itavia, SpA, Roma
Aer Turas, Dublin
African Safari Airways, Nairobi
Air Afrique, Abidjan
Air Algérie (Compagnie nationale de transports aériens Air Algérie), Alger
Air Anglia Ltd, Norwich
Air Canada, Montréal
Air Ceylon Ltd, Colombo
Air Flight Luftfahrtunternehmen GmbH & Co. KG, Düsseldorf
Air France, Paris
Air Freight Limited, Lydd
Air India, Bombay
Air Inter, Paris
Airlift International Inc, Miami
Air Madagascar (Société nationale malgache de transports aériens), Tananarive
Air-Mali, Bamako
Air Sénégal (Société nationale de transports aériens), Dakar
Air Viking, Reykjavik
Air Zaïre, Kinshasa
Alaska Airlines Inc, Seattle
Alia (The Royal Jordanian Airline), Amman
Alitalia (Linee Aeree Italiane), Roma
APSA, Lima
Arco, Bermuda
Ariana Afghan Airlines, Kabul
ATI, Napoli
Aurigny Air Services Ltd, Alderney
Austrian Airlines, Wien
Austrian Airtransport, Österreichische Flugbetriebs-GmbH, Wien
Avianca (Aerovias Nacionales de Colombia, S.A.), Bogotá
Balair Ltd., Basel
Balkan-Bulgarian Airlines, Sofia
BASCO Brothers Air Services Co., Aden
Bavaria Flug GmbH Schwabe & Co. KG, München
Britannia Airways Ltd, Luton
British Air Ferries Ltd, Southend-on-Sea
British Airways, London
British Caledonian Airways Limited, Gatwick Airport (London)
British Island Airways Ltd, Gatwick Airport (London)
British Midland Airways Ltd, Castle Donington
British United Airways Ltd, Gatwick Airport (London)
Cameroon Airlines, Douala
Canadian Pacific-Air, Vancouver

Civil Air Charter Verwaltungs-GmbH & Co. KG, Bedarfsluftfahrtunternehmen, Essen
Condor Flugdienst GmbH, Neu-Isenburg
Contactair Flugdienst GmbH & Co., Stuttgart
CP Air (Canadian Pacific-Air), Vancouver
CSA (Ceskoslovenske Aerolinie), Praha
Cyprus Airways Ltd, Nicosia
Dan-Air Skyways Ltd, London
Deutsche Lufthansa AG, Köln
East African Airways Corporation, Nairobi
El Al Israel Airlines Ltd, Tel Aviv
Elivie (Società Italiana Esercizio Elicotteri S.p.A.), Napoli
Ethiopian Airlines S.C., Addis Abeba
Fairflight (Charters) Ltd, Biggin Hill Airport (London)
Finnair, Helsinki
Garuda Indonesian Airways, Djakarta
Germanair Bedarfsluftfahrtgesellschaft mbH, Frankfurt (Main)
Ghana Airways Corporation, Accra
Hapag-Lloyd Flug GmbH, Bremen
Iberia (Lineas Aéreas de España S.A.), Madrid
Icelandair (Flugfelag Islands H.F.), Reykjavik
International Air Bahama (Air Bahama International), Nassau
International Carribean Airways, Barbados
Intra Airways Ltd, Jersey
Iranair, Teheran
Iraqi Airways, Bagdad
JAL (Japan Air Lines Co. Ltd), Tokio
JAT (Jugoslovenski Aerotransport), Beograd
KLM (Royal Dutch Airlines), Amsterdam
Kuwait Airways Corporation, Kuwait
Laker Airways (Services) Ltd, Gatwick Airport (London)
Libyan Arab Airlines, Tripoli
Loftleidir H.F. (Icelandic Airlines), Reykjavik
Loganair Ltd, Glasgow
LOT-Polish Airlines, Warszawa
LTU-Lufttransport-Unternehmen GmbH & Co. KG, Düsseldorf
Luxair-Luxembourg Airlines, Luxembourg
Malév (Hungarian Airlines), Budapest
Martinair, Amsterdam
MEA (Middle East Airlines Airliban S.A.L.), Beyrouth
Monarch Airlines Limited, Luton
National Airlines Inc, Miami
Nigeria Airways, Lagos
NLM-Dutch Airlines, Amsterdam
(Fred) Olsen, Oslo
Olympic Airways, Athenai
Ontario World Air, Toronto
Pacific Western Airlines, Vancouver
Pakistan International Airlines Corporation, Karachi
Pan American World Airways Inc, New York
Peters' Aviation, Norwich
Qantas Airways Ltd, Sydney
Rousseau Aviation, Dinard
Royal Air Maroc, Casablanca
Sabena (Belgian World Airlines), Bruxelles
SAM (Società Aerea Mediterranea), Roma
SAS (Scandinavian Airlines), Stockholm

SATA, SA de transport aérien, Genève
Saturn, Oakland
Saudia (Saudi Arabian Airlines), Jeddah
Seabord World Airlines Inc, New York
Sierra Leone Airways, Freetown
Singapore Airlines Ltd, Singapore
South African Airways, Johannesburg
Southern Air Transport, Miami
Spantax SA, Madrid
Strathallan, Perth
Sudan Airways, Khartoum
Swissair (Swiss Air Transport Company Ltd), Zürich
Syrian Arab Airlines, Damascus
TAP — The Intercontinental Airline of Portugal, Lisboa
Tarom (Rumanian Air Transport), Bucuresti
THY — Turkish Airlines, Istanbul
Tradewinds, Gatwick Airport (London)
Transavia (Holland B.V.), Amsterdam
Trans-Mediterranean Airways S.A.L., Beyrouth
Transmeridian, Stansted Airport (London)
Trans-Union S.A., Paris
Tunis Air, Tunis
TWA (Trans World Airlines Inc.), New York
United Arab Airlines, Heliopolis
UTA (Union de transports aériens), Paris
VARIG-Brazilian Airlines, Rio de Janeiro
VIASA (Venezolana Internacional de Aviación S.A.), Caracas
WDL Flugdienst GmbH, Mülheim/Ruhr
Zambia Airways Corporation, Lusaka

ANNEX XV

SPECIAL STAMP



1. Member State's coat of arms
2. Customs office
3. Number of document
4. Date
5. Authorized consignor
6. Authorization

ANNEX II

Appendix III — Specimen IV

CERTIFICATE OF GUARANTEE

(recto)

COMMUNITY TRANSIT

1. Valid until	Day Month Year	2. No
3. Principal (Surname and forename, or name of company, and complete address and country)		
4. Guarantor (Surname and forename, or name of company, and complete address and country)		
5. Guarantee office (Complete address and country)		
6. Guarantee cover (in national currency)	(in figures):	(in words):

7. The guarantee office certifies that the above-named principal is authorized to carry out Community transit operations in the following countries (except where deleted):

BELGIUM DENMARK GERMANY FRANCE IRELAND ITALY

LUXEMBOURG NETHERLANDS UNITED KINGDOM SWITZERLAND

8. Validity extended until

Day Month Year

____ ____ ____ inclusive

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

(Place of signature) (Date)

(Signature and stamp)

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

(Place of signature) (Date)

(Signature and stamp)

NB: This certificate must be returned without delay to the guarantee office on cancellation of the guarantee.

9. Persons authorized to sign Community transit declarations on behalf of the principal

(verso)

10. Surname, forename and specimen signature of authorized person	11. Signature of principal (1)	10. Surname, forename and specimen signature of authorized person	11. Signature of principal (1)

(1) If the principal is a company, the person who signs in box 11 must add his surname, forename and status in the company.