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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 222/77

of 13 December 1976

on Community transit

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament (1),

Having regard to the opinion of the Economic and Social Committee (2),

Whereas Council Regulation (EEC) No 542/69 of 18 March 1969 on Community transit (3), as last amended by the Act of Accession, has been amended several times since adoption; whereas the said Regulation should be replaced by a new consolidating Regulation so that users can refer to the text of the Regulation actually in force without having to resort to considerable research;

Whereas the Community is based on a customs union;

Whereas the establishment of the customs union is governed in the main by Chapter 1 of Title I of Part Two of the Treaty; whereas that chapter contains a series of specific provisions dealing in particular with the elimination of customs duties between Member States, the establishment and progressive introduction of a Common Customs Tariff and the autonomous alteration or suspension of the duties therein; whereas while Article 27 provides that Member States shall, before the end of the first stage in so far as may be necessary, take steps to approximate their provisions laid down by law, regulation or administrative action in respect of customs matters, that Article does not empower the institutions of the Community to issue binding provisions in that field; whereas, however, a thorough examination undertaken jointly with Member States has shown the need to establish, by means of a Regulation, a Community transit procedure in order to avoid a succession of national customs procedures in connection with the carriage of goods;

Whereas the implementation of a Community transit procedure, under which goods move between two points in the Community, will facilitate transport within the Community and in particular simplify the formalities to be carried out when internal frontiers are crossed;

Whereas under a Community transit procedure goods brought into the customs territory of the Community can be carried from the place of entry to their destination or, in the case of passage through the Community, to the customs office at the point of exit, without renewed customs formalites when the goods cross from one Member State to another;

Whereas the advantages arising from the said procedure improve the flow of goods and encourage users to clear goods for home use near the place where they are to be used rather than at the external frontier, thereby making possible a more rational use of available facilities at entry points;

(1) OJ No C 7, 12. 1. 1976, p. 40.
(2) OJ No C 35, 16. 2. 1976, p. 14.
(3) OJ No L 77, 29. 3. 1969, p. 1.

Whereas, in intra-Community trade, the abolition of customs duties, quantitative restrictions and taxes and measures having equivalent effect does not ensure that Community goods move within the Community under the same conditions as those governing the movement of goods within a Member State;

Whereas, although at the present time the advantages offered for the movement of Community goods hardly differ from those applicable to other goods, it will subsequently be possible to simplify the Community procedure as applied to Community goods, thereby bringing about complete freedom of movement for such goods within the Community, as the various national systems are harmonized;

Whereas, in the interest of users and with a view to rendering as easy as possible the task of national government authorities responsible for supervising the movement of goods, the simultaneous application of several administrative procedures should be avoided; whereas, therefore, the Community transit procedure should always be used whenever supervision is necessary in respect of the use or destination of goods;

Whereas the Community transit procedure should, in principle, be applied to all movement of goods within the Community;

Whereas, in order to simplify administrative formalities, the Community transit procedure should provide a basis for compiling statistics on the movement of goods; whereas, in order to ensure that such statistics are complete and reliable, administrative cooperation between the Member States should be assured and Community transit documents should contain the necessary information;

Whereas, to ensure the uniform application of the provisions of this Regulation, a Community procedure should be established permitting the necessary rules of implementation to be issued within a suitable period; whereas it is necessary to have a committee to organize close and effective cooperation between the Member States and the Commission in this field;

Whereas the Treaty does not provide the necessary powers to institute a Community transit procedure having direct effect in the Member States; whereas this Regulation must, therefore, be based on Article 235 thereof;

Whereas this Regulation does not affect the provisions of the Treaty establishing the European Coal and Steel Community, in particular as regards the rights and obligations of Member States, the powers of the institutions of that Community and the rules laid down by that Treaty for the functioning of the common market in coal and steel; whereas, taking into account the Treaty establishing the European Economic Community, and in particular Article 232 thereof, this Regulation applies to the goods appearing in the list in Annex 1 to the Treaty establishing the European Coal and Steel Community,

HAS ADOPTED THIS REGULATION:

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.

Article 62

This Regulation shall enter into force on 1 July 1977.

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

Done at Brussels, 13 December 1976.

For the Council

The President

M. van der STOEL

ANNEX

SPECIMEN I

COMMUNITY TRANSIT

GUARANTEE

(Comprehensive guarantee covering several Community transit operations)

I. UNDERTAKING BY THE GUARANTOR

1. The undersigned ..... (1)

resident at ..... (2)

hereby jointly and severally guarantees, at the office of guarantee of .....

.....

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the United Kingdom of Great Britain and Northern Ireland (3),

any amount for which a principal ..... (4) may be or become liable to the abovementioned Member States of the European Communities by reason of infringements or irregularities committed in the course of a Community transit operation carried out by that person, including duties, taxes, agricultural levies and other charges—with the exception of pecuniary penalties—as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay forthwith, upon the first application in writing by the competent authorities of the Member States referred to in paragraph 1, the sums requested up to the limit of the maximum amount aforesaid.

This amount may not be reduced by the sums already paid in pursuance of this undertaking unless recourse is had to the undersigned in respect of a Community transit operation which began before the 30th day following that of the receipt by the undersigned of previous application or applications.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

(1) Surname and forenames, or name of firm.
(2) Full address.
(3) Delete the name of any Member State of which the territory will not be used.
(4) Surname and forenames, or name of firm, and full address of the principal.

4. For the purpose of this undertaking the undersigned gives his address for service (1) as ..... (2) and in each of the other Member States referred to in paragraph 1 as care of:

Member State	Surname and forenames, or name of firm, and full address
1.	.....
.....	.....
2.	.....
.....	.....
3.	.....
.....	.....
4.	.....
.....	.....
5.	.....
.....	.....
6.	.....
.....	.....
7.	.....
.....	.....
8.	.....
.....	.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted and duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his address for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at ..... on .....

.....

(Signature (3))

II. ACCEPTANCE BY THE OFFICE OF GUARANTEE

Office of guarantee .....

Guarantor's undertaking accepted on .....

.....

(Stamp and signature)

(1) If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgment in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

(2) Full address.

(3) The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of .....' with the amount written out in full.

SPECIMEN II

COMMUNITY TRANSIT

GUARANTEE

(Guarantee covering a single Community transit operation)

I. UNDERTAKING BY THE GUARANTOR

1. The undersigned ..... (1)

resident at ..... (2)

hereby jointly and severally guarantees, at the office of departure of .....

.....

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the United Kingdom of Great Britain and Northern Ireland (3),

any amount for which a principal ..... (4) may be or become liable to the abovementioned Member States of the European Communities by reason of infringements or irregularities committed in the course of a Community transit operation

carried out by that person from the office of departure of .....

to the office of destination of ..... in respect of the goods designated hereinafter, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties—as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay forthwith, upon the first application in writing by the competent authorities of the Member States referred to in paragraph 1, the sums requested.

3. This undertaking shall be valid from the day of its acceptance by the office of departure.

4. For the purposes of this undertaking, the undersigned gives his address for service (5) as

..... (2) and, in each of the other Member States referred to in paragraph 1, as care of:

---

(1) Surname and forenames, or name of firm.
(2) Full address.
(3) Delete the name of any Member State or States of which the territory is not to be used.
(4) Surname and forenames, or name of firm, and full address of the principal.
(5) If, in the law of the Member State, there is no provision for address for service, the guarantor shall appoint, in each of the Member States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgment in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

Member State	Surname and forenames, or name of firm, and full address
1.	.....
.....	.....
2.	.....
.....	.....
3.	.....
.....	.....
4.	.....
.....	.....
5.	.....
.....	.....
6.	.....
.....	.....
7.	.....
.....	.....
8.	.....
.....	.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his address for service, or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at ..... on .....

.....

(Signature [1])

II. ACCEPTANCE BY THE OFFICE OF DEPARTURE

Office of departure.....

Guarantor's undertaking accepted on .....
to cover the Community transit operation under T 1/T 2 [2],

issued on ..... under No .....

.....

(Stamp and signature)

[1] The signature must be preceded by the following in the signatory's own handwriting:'Guarantee'.
[2] Delete as appropriate.

SPECIMEN III

COMMUNITY TRANSIT GUARANTEE

(FLAT-RATE GUARANTEE SYSTEM)

I. UNDERTAKING BY THE GUARANTOR

1. The undersigned ..... (1)

resident at ..... (2)

hereby jointly and severally guarantees, at the office of guarantee of .....

.....

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the United Kingdom of Great Britain and Northern Ireland,

any amount for which a principal may become liable to the abovementioned Member States of the European Communities by reason of infringements or irregularities committed in the course of a Community transit operation including duties, taxes, agricultural levies and other charges—with the exception of pecuniary penalties—as regards principal or further liabilities, expenses and incidental charges with regard to which the undersigned has agreed to be responsible by the issue of guarantee vouchers up to a maximum amount of 5 000 units of account per voucher.

2. The undersigned undertakes to pay forthwith, upon the first application in writing by the competent authorities of the Member States, the sums requested up to an amount of 5 000 units of account per guarantee voucher.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee. This guarantee may be cancelled at any time by the undersigned, or by the Member State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

4. (3) For the purpose of this undertaking, the undersigned gives his address for service as ..... (2) and, in each of the other Member States, as care of .....

(1) Surname and forenames, or name of firm.
(2) Full address.
(3) If, in the law of a Member State, there is no provision for giving addresses for service, the guarantor shall appoint, in each of the Member States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

Member State	Surname and forenames, or name of firm, and full address
1.	.....
.....	.....
2.	.....
.....	.....
3.	.....
.....	.....
4.	.....
.....	.....
5.	.....
.....	.....
6.	.....
.....	.....
7.	.....
.....	.....
8.	.....
.....	.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his address for service, or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at ..... on .....

.....

(Signature [1])

II. ACCEPTANCE BY THE OFFICE OF GUARANTEE

Office of guarantee .....

Guarantor's undertaking accepted on .....

.....

(Stamp and signature)

[1] The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of .....' in words.