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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 2855/85

of 18 September 1985

laying down implementing provisions for Council Regulation (EEC) No 678/85 simplifying formalities in trade in goods within the Community and Council Regulation (EEC) No 679/85 introducing a specimen declaration form for use in trade in goods within the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Comunity,

Having regard to Council Regulation (EEC) No 678/85 of 18 February 1985 simplifying formalities in trade in goods within the Community (1), and in particular Article 17 thereof,

Having regard to Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form to be used in trade in goods within the Community (2), and in particular Article 3 thereof,

Whereas it is necessary to adopt implementing rules for Regulations (EEC) No 678/85 and (EEC) No 679/85 for the introduction, with effect from 1 January 1988, of a single administrative document for intra-Community trade in Community goods ; whereas this reform falls within the framework of an action to strengthen the internal market of the Community ; whereas the necessary measures should therefore be taken to attain this objective progressively ;

Whereas the simplification of formalities in the trade in question for the benefit of commercial operators must be complemented by the introduction of a well-developed system of mutual assistance between the competent authorities of the Member States ; whereas the rules on this subject, as an anti-fraud measure, create the conditions for a further stage towards the achievement of the internal market ;

Whereas specific simplification measures should be laid down which, when certain conditions required of commercial operators are fulfilled, allow formalities to be eased, particularly when the parties concerned have a level of economic activity which requires frequent declarations to be drawn up ; whereas it is appropriate also to take account of technical developments allowing handwritten signatures to be replaced by other identification measures providing the same guarantees and based, in particular, on the use of computers ;

Whereas it is important to specify the technical characteristics which the single document forms must satisfy ;

Whereas it is necessary to draw up an explanatory note on the use of the single document in order to enable it to be used as uniformly as possible ; whereas this note must be supplemented, as necessary, in particular by the Community codes corresponding to the various boxes on the form and by the items falling under headings for optional use by the Member States ;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on the Movement of Goods,

HAS ADOPTED THIS REGULATION :

Article 1

This Regulation lays down detailed rules for the implementation of Regulation (EEC) No 678/85, hereinafter referred to as the basic Regulation, and Regulation (EEC) No 679/85.

(1) OJ No L 79, 21. 3. 1985, p. 1.
(2) OJ No L 79, 21. 3. 1985, p. 7.

TITLE I

Procedure

Article 2

Where Articles 5, 7, 8 and 10 of the basic Regulation refer to the customs office, this concept also covers any other place designated for this purpose by the customs service, in particular in the context of arrangements between it and the person concerned.

Article 3

In cases where supplementary copies of the single document or declaration referred to in Article 4 (1) of the basic Regulation are required, the persons concerned may use additional sheets or photocopies of that document or declaration for this purpose, as necessary.

These additional sheets or photocopies must be signed by the person concerned, presented to the competent customs service and authenticated by the latter under the same conditions as the single document itself. They shall be accepted by the competent authorities as if they were original documents provided that their quality and legibility are considered satisfactory by the authorities.

Article 4

1. When a single document set is used successively for completion of dispatch formalities, Community transit formalities and/or formalities at destination, each person intervening in the operation shall be liable only with respect to the particulars relating to the procedure which he requested as declarant, principal or representative of the declarant or principal.

2. For the purposes of applying paragraph 1, when the person concerned uses a single document issued in an earlier phase of the trade operation in question, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing particulars for the boxes for which he is responsible and their applicability to the goods in question and to the procedure requested, as well as to supplement them where necessary.

In the cases referred to in the first subparagraph, the person concerned must immediately inform the customs service of any discrepancy established between the goods in question and the existing particulars. In this case the person concerned must then draw up his declaration on fresh copies of the single document form.

Article 5

The provisions of Article 9 (2) of the basic Regulation shall also apply when a document produced in support of the declaration is found to be incomplete for the purposes of the procedure requested, notwithstanding which, the applicability or authenticity of the document cannot be brought into question.

Article 6

1. The customs service shall authorize cancellation of a declaration for dispatch only if the declarant or his representative :

(a) returns to the competent authorities the copies of the dispatch document and any other documents which were handed over to him following acceptance of the declaration ;

(b) where applicable, provides the competent authorities with proof that the amounts granted on the basis of the declaration for dispatch of the goods have been repaid by the person concerned or that the necessary measures have been taken by the department concerned to prevent them being paid.

2. The cancellation of a declaration for placing the goods under a procedure at destination shall be authorized :

— if the goods were erroneously declared for the procedure requested, or

— if as a result of particular circumstances, the placing of the goods under that procedure is no longer justified.

3. When, in the cases referred to in Article 10 (3) of the basic Regulation, a new declaration is lodged, the date to be taken into account for the application of measures governing the procedure for which the goods were declared shall be the date of acceptance of the original declaration.

Article 7

1. Provided that there are no grounds for refusal, the customs service shall give its authorization to dispatch or to dispose of the goods as soon as it has finished verifying the declaration and the documents presented with it and, if applicable, examining the goods. When it decides not to carry out this verification or this examination, it shall give the aforementioned authorization immediately after taking such a decision.

2. Paragraph 1 shall not prevent the Member States from subjecting the granting of the authorization to dispatch or dispose of the goods to the payment of any taxes due, or to the payment of security therefor, or, where this possibility exists in the Member States to inclusion of the taxes due in the accounts of the person concerned.

Article 8

1. When it has not proved possible, for reasons attributable to the declarant or his representative, to authorize the dispatch or disposal of goods which have been covered respectively by a declaration for dispatch or for entry for home use or for placing the goods under any other procedure at destination, in particular when documents required to be produced for placing the goods in question under the procedure requested have not been presented within the time limit imposed by the customs service, the declaration in question shall be considered null and void and the customs service shall cancel it.

2. Cancellation of the declaration in the circumstances laid down in paragraph 1 shall not prevent the application of the penal provisions in force in the case of an infringement committed by the person concerned.

TITLE II

Mutual assistance

Article 9

Where necessary, the competent authorities of the Member States shall communicate to one another all findings, documents, reports, records of proceedings and information, relating to intra-Community trade in Community goods, whenever it appears that such information is likely to be of assistance in uncovering irregularities arising in formalities carried out under the competence of the authorities to be informed.

TITLE III

Specific simplification measures

Article 10

Without prejudice to the existence of simplified procedures pursuant to Article 14 of the basic Regulation, the Member States may, as a matter of general principle for the purpose of completing dispatch formalities, dispense with the requirement to produce copy 1 of the single document intended for the competent authorities of the Member State of dispatch.

Article 11

Where, in a Member State :

— goods which have been put into free circulation only
  — are placed under a warehousing procedure before being dispatched to another Member State, or
  — are immediately forwarded under a transit procedure to another Member State, or
— Community goods consigned from another Member State
  — are placed under a warehousing procedure only before being dispatched to another Member State, or
  — are immediately redispatched under a transit procedure to another Member State,

the competent authorities may authorize the completion of formalities on exit from the warehouse and for dispatch of the goods on the basis of the lodging of a transit declaration only, accompanied if appropriate by the copies of the single document to be used for the completion of formalities at destination.

Article 12

When formalities are completed using public or private computer systems, the competent authorities shall authorize persons who request it to replace the handwritten signature with a comparable technical device, which may, where applicable, be based on the use of codes, and which has the same legal consequences as a handwritten signature.

This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

Article 13

The benefit of the simplified procedures referred to in Article 14 (1) of the basic Regulation may be granted at the request of the persons concerned whenever their regular economic activities require frequent declarations for dispatch or at destination to be drawn up and they meet all the conditions considered necessary by the competent authorities, in particular as regards the keeping of records enabling the latter to check the operations carried out.

Authorization to use the procedures referred to in the first paragraph may be restricted to certain goods for each beneficiary. It shall be subject to cancellation by the competent authorities.

Article 14

In the case of undertakings which are situated in different Member States and between which there are continuous and substantial trade flows, the competent authorities of the Member States concerned may, at the request of the persons concerned and provided that they meet all the conditions considered necessary by the authorities, make bilateral agreements permitting the simultaneous simplification of dispatch and destination formalities by introducing simplified procedures for the traffic concerned.

The procedures mentioned in the first paragraph may provide in particular, in so far as the administrative organization of the Member States concerned allows, for :

— the use of commercial documents in which, where appropriate, the goods are mentioned merely in code form or in the form of commercial references, and which are accepted by the competent authorities of the partner Member States,

— partial or complete use of computers linking the consignor directly to the competent authorities of the Member State of dispatch, to that of the Member State of destination and to the consignee, and involving the use of no paper support except that required, where appropriate, for transit purposes.

TITLE IV

Provisions on forms

Article 15

1. COM and COM/c forms shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 grams per square metre. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The paper shall be white for all copies. However, boxes Nos 1 (last subsection on the right), 2, 3, 5, 6, 7, 9, 12, 12a, 14, 14a, 15, 16, 18, 21, 23, 30, 31, 32, 34, 36, 38, 39, 43, 44, 45, 46 and 47 shall have a green background. The forms shall be printed in green ink.

2. The indication of the copies on which the particulars contained in the forms given in Annexes I and III to Regulation (EEC) No 679/85 must appear by a self-copying process is given in Annex I.

An indication of the copies on which the particulars contained in the forms given in Annexes II and IV to Regulation (EEC) No 679/85 must appear by a self-copying process is given in Annex II.

3. The format of the COM and COM/c forms shall be 210 by 297 millimetres with a maximum tolerance of 5 millimetres less and 8 millimetres more with regard to their length.

4. Member States may require that the COM and COM/c forms must also show the name and address of the printer or a mark enabling the printer to be identified.

Article 16

The explanatory note for the COM and COM/c forms referred to in Article 2 of Regulation (EEC) No 679/85 is given in Annex III. Each Member State shall supplement this notice as necessary.

TITLE V

Final provisions

Article 17

Each Member State shall inform the Commission of the measures it takes to implement this Regulation.

The Commission shall transmit this information to the other Member States.

Article 18

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

It shall apply from 1 January 1988.

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

Done at Brussels, 18 September 1985.

For the Commission

COCKFIELD

Vice-President

ANNEX I

INDICATION OF THE COPIES OF THE COM AND COM/c FORMS GIVEN IN ANNEXES I AND III TO REGULATION (EEC) No 679/85 ON WHICH THE PARTICULARS CONTAINED THEREIN SHOULD APPEAR BY A SELF-COPYING PROCESS, COUNTING THE ORIGINAL COPY

Box number	Copies numbers	Box number	Copies numbers
1	Left-hand section	25	1 to 3
	1 to 7	26	1 to 3
	Middle section	27	1 to 3
	1 to 3	28	1 to 3
	Right-hand section	29	1, 2, 3, 5, 6 and 7
	1 to 7	30	1 to 7
2	1 to 7	31	1 to 7
3	1 to 7	32	Left-hand section
4	1 to 4		1 to 7
5	1 to 3		Remaining section
6	1 to 7		1 to 3
7	1 to 7	33a	1 to 3
8	1 to 3	33b	1 to 3
9	1 to 4	34	1 to 7
10	1 to 3	35	1 to 3
11	1 to 3	36	1 to 7
12	1 to 7	37	1 to 3
12a	1 to 4	38	1 to 4
12b	1 to 4	39	1 to 4
13	1, 2, 3, 5, 6 and 7		Section ad. inf. code
14	1 to 7		1 to 7
14a	1 to 4	40	1 to 3
14b	5 to 7	41	1 to 3
15	1 to 4	42	1 to 3
16	1 to 4	43	1 and 5
17	1, 2, 3, 5, 6 and 7	44	1 to 7
18	1 to 4	45	1 to 7
19	1 to 3	46	1, 4 and 5
20	1 to 3	47	1, 4 and 5
21	1 to 4	48	1
22	1 to 3	49	4
23	1 to 4	50	4
24	1 to 3		

ANNEX II

INDICATION OF THE COPIES OF THE COM AND COM/c FORMS GIVEN IN ANNEXES II AND IV TO REGULATION (EEC) No 679/85 ON WHICH THE PARTICULARS CONTAINED THEREIN SHOULD APPEAR BY A SELF-COPYING PROCESS, COUNTING THE ORIGINAL COPY

Box number	Copies numbers	Box number	Copies numbers
1	1 to 4	24	1 to 3
	Except middle section	25	1 to 3
	1 to 3	26	1 to 3
2	1 to 4	27	1 to 3
3	1 to 4	28	1 to 3
4	1 to 4	29	1 to 3
5	1 to 3	30	1 to 4
6	1 to 4	31	1 to 4
7	1 to 4	32	1 to 4
8	1 to 3	33a	1 to 3
9	1 to 4	33b	1 to 3
10	1 to 3	34	1 to 4
11	1 to 4	35	1 to 3
12	1 to 4	36	1 to 4
12a	1 to 4	37	1 to 3
12b	1 to 4	38	1 to 4
13	1 to 3	39	1 to 4
14	1 to 4	40	1 to 3
14a	1 to 4	41	1 to 3
14b	1 to 4	42	1 to 3
15	1 to 4	43	1
16	1 to 4	44	1 to 4
17	1 to 3	45	1 to 4
18	1 to 4	46	1 and 4
19	1 to 3	47	1 and 4
20	1 to 3	48	1
21	1 to 4	49	4
22	1 to 3	50	4
23	1 to 4		

ANNEX III

EXPLANATORY NOTE OF THE USE OF COM AND COM/c FORMS

TITLE I

General remarks

A. General description

The COM form and the supplementary COM/c forms are to be used, in trade between two Member States of the Community, for the dispatch, transit (except under the simplified Community transit procedures for the carriage of goods by air, rail, sea and pipeline) and entry for home use of Community goods (goods of Community origin or which have been released for free circulation) or for putting such goods under any other procedure in the Member State of destination.

There are various possible ways of using the forms and these may be grouped under two headings :

— full use of the system, or

— split use.

1. *Full use*

This refers to cases in which, at the time when the dispatch formalities are carried out, the person concerned uses a form containing the copies needed for the formalities relating to dispatch and to internal Community transit as well as those to be carried out in the Member State of destination.

The form used for this purpose contains seven copies :

— copy 1 which is to be retained by the authorities of the Member State of dispatch (dispatch and transit formalities),

— copy 2 which is to be used for statistics by the Member State of dispatch,

— copy 3 which is returned to the consignor after being stamped by the customs authorities,

— copy 4 which is the return copy for the Community transit procedure,

— copy 5 which is to be retained by the authorities of the Member State of destination (for Community transit and arrival formalities),

— copy 6 which is to be used for statistics by the Member State of destination (for Community transit and arrival formalities),

— copy 7 which is returned to the consignee after being stamped by the customs authorities.

The form is thus composed of a set of seven copies, of which the first three have to do with the formalities to be carried out in the Member State of dispatch and the following four concern the formalities to be carried out in the Member State of destination.

Each set of seven copies is designed in such a way that where boxes must contain identical information in the two Member States involved it may be entered directly by the consignor or the principal on copy 1 and will then appear, by virtue of a chemical treatment of the paper, on all the copies. Where, however, for any reason (protection of trade secrets, content of information different as between the Member State of dispatch and that of destination, . . .) information is not to be forwarded from one Member State to another, the self-copying process restricts reproduction to the copies intended for the Member State of dispatch.

If the same box is to be used but with a different content in the Member State of destination, carbon paper will then have to be used to reproduce these additional particulars on copies 5 to 7.

However, particularly in cases where use is made of computerized processing of declarations, it is possible to use not the set of seven copies referred to above but two sets of four copies, in which the first three copies may have a double function : 1/5, 2/6, 3/7, 4/4 ; the first set would then correspond, as regards content, to copies 1 to 4 above, and the second to copies 5 to 7, the last sheet not needing to be presented to the customs authorities.

Each set of four copies thus defined is designed so that the information which has to be reproduced on the various copies will be reproduced by virtue of a chemical treatment of the paper.

2. *Split use*

This refers to cases where, by application of Article 12 of Council Regulation (EEC) No 678/85, the person concerned does not wish to use a complete set as outlined in paragraph 1 above. He may then use for each of the stages (dispatch, transit or destination) of an operation involving trade in goods between two Member States the copies of the declaration needed to carry out the formalities relating to this stage alone. He may, in addition, attach to these copies, in so far as he wishes to, the copies needed to carry out the formalities relating to one or other of the following stages of the operation.

Various different combinations are therefore possible in cases of split use, the numbers of the copies listed being the same as those already mentioned in paragraph 1 above :

By way of example, the following combinations are possible :

— dispatch alone : copies 1, 2 and 3
— dipatch + transit : copies 1, 2, 3, 4, 5 and 6
— dispatch + destination : copies 1, 2, 3, 5, 6 and 7
— Community transit alone : copies 1, 4, 5 and 6
— Community transit + destination : copies 1, 4, 5, 6 and 7
— destination alone : copies 5, 6 and 7.

Apart from such cases, there exist situations in which it is essential to provide proof at destination of the Community character of the goods in question although use has not been made of the Community transit procedure. In such cases it will be necessary to use the copy 5 provided for this purpose, whether on its own or in combination with one or other of the sets described above.

Traders may also, if they wish, have printed directly sets of the kind corresponding to their choice as regards split use, as long as the form used is in accordance with the official specimen.

B. Particulars required

The forms concerned contain all the details which may be required by the various Member States. It is compulsory for certain boxes to be filled in, whereas others have to be filled in only if the Member State in which the formalities are to be carried out so requires. In this respect the section of this notice dealing with the use of the various boxes should be closely followed.

In any case, the respective maximum lists of the boxes which may be completed at each stage of a trading operation within the Community are as follows :

— dispatch formalities : boxes Nos 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 12a, 12b, 13, 14, 14a, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33a, 33b, 34, 35, 36, 37, 38, 39, 40, 41, 42 and 48 ;

— internal Community transit formalities : boxes Nos 1, 2, 3, 4, 5, 6, 7, 9, 12, 14, 15, 16, 18, 21, 23, 30, 31, 32, 34, 36, 38, 39, 43, 44, 45, 46, 47, 49 and 50 (boxes with a green background) ;

— destination formalities : boxes Nos 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 12a, 13, 14, 14a, 14b, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42 and 48.

C. Instructions for use of the form

— In all cases where the kind of set used contains at least one copy which may be used in a Member State other than the one in which it was first filled in, the forms must be filled in by typewriter or by a mechanographical or similar process. They must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly authenticated by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

  Where all the copies of the set used are intended for use in the same Member State and provided that this option is provided for by that Member State, they may also be filled in legibly by hand, in ink and in block capitals. The same applies with regard to the particulars to be given on the copies used for the purposes of the application of the Community transit procedure.

— Only numbered boxes are, where necessary, to be filled in. The other boxes, indicated by a capital letter, are reserved for official use.

— The copies which are to remain at the office of dispatch and/or departure must bear the original signature of the persons concerned. The signature of the principal or, where applicable, of his authorized representative, commits him as regards all of the particulars relating to the Community transit operation in keeping with the implementation of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit (1) and as described in section B above.

The copies which are to remain at the office of destination must bear the original signature of the person concerned. It should be remembered that as far as dispatch and destination formalities are concerned the signature of the person concerned is equivalent to a commitment, in accordance with the legislation in force in the Member States, with regard to :

— the accuracy of the particulars shown in the declaration and relating to the formalities which concern him,

— the authenticity of the documents annexed,

— the respect of all the obligations required for placing the goods in question under the procedure concerned.

As regards Community transit formalities and formalities at destination it should be noted that it is in the interests of each person intervening in the operation to check the contents of his declaration. In particular, any discrepancy found by the person concerned between the goods which he must declare and the particulars already shown, if applicable, in the forms to be used must immediately be notified by that person to the customs authority. In such cases the declaration must then be drawn up on fresh forms.

— Subject to Title III, where a box is not to be used, nothing must be written or marked in it.

TITLE II

Particulars to be entered in the different boxes

I. Formalities in the Member State of dispatch

1. *Declaration* : Enter first the indication 'COM', then the type of declaration used, in accordance with the Community codes to be adopted, then the indication 'T 2' in the event of use of the Community transit procedure, or 'T 2L' when the Community transit procedure is not used but the Community character of the goods must be proven.

(Example : | COM | 1 | T 2 |).

As far as the type of declaration is concerned this item is optional for the Member States.

2. *Forms* : Enter the serial number of the set among the total number of sets of COM and COM/c forms used (for example, if there are 1 COM form and 2 COM/c forms, indicate on the COM form 1/3, on the first COM/c form 2/3 and on the second COM/c form 3/3). When two sets of four copies are used instead of one set of seven copies, the two sets are to be considered as one.

3. *Number of loading lists* : Enter in figures the number of any loading lists attached or of any descriptive commercial lists authorized by the competent authority.

4. *Unique reference number* : Optional item for users, concerning reference number allocated by the consignor to the consignment in question.

5. *Consignor* : Enter the full name and address of the person or company concerned. As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box and that the list of consignors be attached to the declaration.

For Community transit purposes this box is optional for the Member States.

(1) OJ No L 38, 9. 2. 1977, p. 1.

6. *Total items* : Enter the total number of items declared by the person concerned in the total number of COM and COM/c forms (or loading lists or commercial lists) used. The number of items corresponds to the number of 'description of the goods' boxes which must be completed.

7. *Total packages* : Enter the total number of packages making up the consignment in question. (This box must not be used until a computerized system for discharging Community transit operations comes into effect.)

8. *Identification of warehouse* : Box for optional use by the Member States.

9. *Consignee* : Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered.

   This box is optional for the Member States as far as dispatch formalities are concerned but obligatory for Community transit.

   The identification number need not be shown at this stage.

10. *Person responsible for financial settlement* : Box for optional use by the Member States (the person who is responsible for either the transfer or repatriation of the funds relating to the transaction).

11. *Declarant or representative of the consignor* : Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignor are the same person, enter the word 'consignor'. As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

12. *Country of dispatch* : Enter the name of the Member State from which the goods are dispatched or Austria or Switzerland if the goods are being reconsigned from there.

    In box No 12a enter the code for the Member State or country concerned according to the Community codes to be adopted.

    Box No 12b is for optional use by the Member States (region from which the goods are dispatched).

13. *Country of origin* : The Member States may require that this item be supplied, without it however being possible to make it obligatory for commercial operators. If the declaration covers a number of items of different origin, enter the word 'various' in this box.

14. *Country of destination* : Enter the name of the Member State concerned.

    In box No 14a enter the code for the Member State concerned according to the Community codes to be adopted.

    Box No 14b need not be completed at this stage.

15. *Identity and nationality of means of transport* : This box is optional for the Member States as far as dispatch formalities are concerned but obligatory in the case of use of the Community transit procedure. However, this box may be used only if a change in the active means of transport, for instance a change of tractor, transhipment or combined transport (e.g. lorry on ferry boat) are to take place when crossing the border of the Member State of dispatch (in other cases use box No 18). Enter the identity registration number(s) or name of the means of transport (lorry, ship, aircraft) directly loaded on presentation at the customs office where the dispatch or transit formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) according to the Community code to be adopted. (For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence number of the tractor and that of the trailer, together with the nationality of the tractor.)

    Indication of the nationality is optional for the Member States.

16. *Container (cont'd)* : Enter the necessary particulars as far as these are known at the time of completion of the dispatch or transit formalities, according to Community codes to be adopted.

17. *Delivery terms* : Box for optional use by the Member States (indication of certain terms of the commercial contract).

    In the Member States concerned the headings and the codes contained in a Community list to be adopted must be used.

18. *Identity and nationality of the active means of transport* : Enter the type (lorry, ship, aircraft . . .), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) which it is presumed will be used at the frontier crossing point on exit from the Member State of dispatch, followed by its nationality, as known at the time of completion of the dispatch or transit formalities, according to Community codes to be adopted.

    In the case of combined transport or if there are several means of transport, the active means of transport is the one which propels the whole combination. (For example, if lorry on sea-going vessel, the active means of transport is the ship, if tractor and trailer, the active means of transport is the tractor, . . .).

    In the case of postal consignments or when the transport is carried out by rail or fixed transport installation it is not necessary to enter anything in the nationality box.

19. *Invoice currency and total amount of invoice* : Box for optional use by the Member States (enter, in accordance with Community codes, to be adopted, the code for the currency in which the commercial contract was drawn up, followed by the invoice price for the total amount of the goods declared.

20. *Exchange rate* : Box for optional use by the Member States (exchange rate in force between the invoice currency and the currency of the Member State concerned).

21. *Mode of transport* : Enter, according to the Community codes to be adopted, the mode of transport corresponding to the active means of transport which it is presumed will be used on exist from the territory of the Member State of dispatch.

22. *Mode of transport inland* : Box for optional use by the Member States (indication, according to the Community codes to be adopted, of the nature of the mode of transport used within the Member State concerned).

23. *Place of loading/unloading* : Enter if applicable in code form, where provided for, the place of loading of the goods onto the active means of transport on which they are to cross the border of the Member State of dispatch, as far as this is known at the time of completion of the dispatch or transit formalities.

24. *Financial formalities* : Box for optional use by the Member States (transfer of funds relating to the operation in question).

25. *Financial procedure* : Box for optional use by the Member States (transfer of funds relating to the operation in question).

26. *Office of exit/entry* : Box for optional use by the Member States (indication of the customs office by which it is intended that the goods should leave the territory of the Member State concerned).

27. *Location of the goods* : Box for optional use by the Member States (indication of the precise location where the goods may be examined).

28. *Bank reference* : Box for optional use by the Member States (transfer of funds relating to the operation in question).

29. *Nature of the transaction* : Box for optional use by the Member States (indicating certain terms of the commerical contract).

    In the Member States concerned the headings and the codes contained in a Community list to be adopted must be used.

30. *Marks, numbers, quantity and kind of packages — description of the goods, container No* : Enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with, in both cases, the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification. This box must also show the particulars required by any specific rules (excise duties . . .). If containers are used, the identifying marks of the container should also be entered in this box.

    When the person concerned has entered the word 'various' in box No 13, the Member States may require that the name of the country of origin of the goods in question be entered in this box, without it however being possible to make it obligatory.

31. *Item number* : Enter the number of the item in queston in relation to the total number of articles declared in the COM and COM/c forms used, as defined in the note to box No 6.

32. *Commodity code* : Enter the code number corresponding to the item in question. As far as Community transit is concerned, this should be given only where the Community rules require it.

33. *Code, country of origin* : The Member States may require, without it however being obligatory for commercial operators, that box No 33a be completed (code corresponding to the country given in box No 13, according to Community codes to be adopted. When the word 'various' is given in box No 13, enter the code corresponding to the country of origin of the item in question) ; box No 33b is for optional use by Member States (region of production of the goods in question).

34. *Gross mass* : Enter the gross mass of the goods described in the corresponding box No 30, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packings, excluding transport equipment, notably containers.

35. *Procedure* : Enter the procedure for which the goods are declared on dispatch according to the Community codes to be adopted.

36. *Net mass* : Enter the net mass of the goods described in the corresponding box No 30, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

    As far as Community transit is concerned this information should be given only where Community rules require it.

37. *Supplementary units* : For use as necessary in accordance with the goods nomenclature.

    Enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

38. *Summary declaration/previous document* : Box for optional use by the Member States (references of documents relating to the administrative procedure preceding dispatch to another Member State).

39. *Additional information/documents produced* : Enter the details required together with the references of the documents produced in support of the declaration including the serial numbers of any control copies T 5. In the sub-box 'Additional information — code', enter as necessary the code number, to be adopted, corresponding to the additional information which may be required under the Community transit procedure. This subsection must not be used until a computerized system for discharging Community Transit operations comes into effect.

40. *Statistical value* : Enter the amount, expressed in the currency of the Member State of dispatch of the statistical value in accordance with the Community provisions in force.

41. *Calculation of taxes* : The Member States may require to be shown the type of tax and tax base, the rate of tax applicable and the payment method selected, as well as, for information purposes only, the amount due for the tax in question and the total tax for the item in question, as calculated by the person concerned. The following should be shown, where appropriate, on each line, using the relevant Community codes to be adopted :

    — the type of tax (excise duties, ...),

    — the tax base,

    — the rate of tax applicable,

    — the amount of the tax thus calculated,

    — the method of payment chosen (MP).

42. *Authorization for deferment or postponement of payment* : Box for optional use by the Member States (reference to the authorization in question, whether this applies to the fiscal system of postponed payment or to the tax credit i.e. deferment system).

43. *Place and date, and signature of principal or his authorized representative* : Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure. When the person concerned is a legal person, the signatory should add after his signature his full name and status.

44. *Intended offices of transit (and countries)* : Enter the intended office of entry into each country (Member State, Austria or Switzerland) the territory of which it is intended to cross in the course of transport or, when the transport is to cross territory other than that of the Community, Austria or Switzerland, the office of exist by which the means of transport leaves the territory of the Community, Austria or Switzerland. For this purpose the Community code to be adopted must be used. The transit offices are listed in the 'list of customs offices competent for Community transit operations'.

45. *Office of destination* : Enter the name of the office where the goods must be presented in order to end the Community transit movement. The offices of destination are listed in the list of customs offices competent for Community transit operations.

46. *Principal and authorized representative* : Enter the full name (person or company) and address of the principal, together with the identification number, if any, allocated by the competent authorities. If appropriate, enter the full name (person or company) of the authorized representative signing on behalf of the principal.

47. *Guarantee* : Enter, in accordance with Community codes to be adopted, the type of guarantee used for the operation concerned followed, if necessary, by the number of the guarantee certificate or voucher concerned and the guarantee office.

    If the comprehensive or individual guarantee is not valid for all Member States plus Austria and Switzerland or if the principal excludes certain Member States from the application of the comprehensive guarantee, add under 'not valid for' the Member State(s) or country (countries) concerned according to the Community codes to be adopted.

48. *Place and date, signature and name of the declarant or his representative* : Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of departure followed by the name of that person. When the person concerned is a legal person, the signatory should add this status after his signature and name.

II. Formalities en route

Between the time when the goods leave the office of dispatch and/or departure, and the time when they arrive at the office of destination, it is possible that certain details may need to be added on the copies of the single document which accompnay the goods. These details concern the transport operation and must be added to the document by the carrier responsible for the means of transport on which the goods are directly loaded, as and when the transport operations take place. These particulars may be added legibly by hand ; in this case, the form should be completed in ink and in block capitals. However, the coded particulars (cf. box No 49), may be added, at the latest, on arrival at the destination.

These details concern the following boxes only (copy 4) :

— Transhipment : use box No 49

Box No 49 (data relating to transhipment) :

First three lines of this box to be completed by the carrier when in the course of the operation in question the goods are transhipped from one means of transport to another or from one container to another. Use the Community codes to be adopted in this respect.

It should be noted that in the case of transhipment the carrier must approach the competent authorities, in particular when it proves necessary to affix new seals, and in order to have the Community transit document annotated.

When the customs service has authorized transhipment outside its surveillance, the carrier must himself annotate the Community transit document accordingly and, for authentication purposes, inform the next customs office at which the goods must be produced.

— Other incidents : use box No 50

Box No 50 (other incidents during transport) :

Box to be completed in accordance with existing obligations under Community transit procedure.

III. Formalities in Member State of destination

1. *Declaration* : Enter the indication 'COM', followed by the type of declaration in accordance with the Community codes to be adopted.

   As far as the type of declaration is concerned, this item is optional for the Member States.

2. *Forms* : Enter the serial number of the set among the total number of sets of COM and COM/c forms used (for example, if there are one COM form and two COM/c forms, indicate on the COM form 1/3, on the first COM/c form 2/3 and on the second COM/c form 3/3).

3. *Number of loading list* : Enter in figures the number of any loading lists attached, or of descriptive commercial lists where these are authorized by the competent authority.

4. *Unique reference number* : Optional item for users, concerning reference number allocated by the commercial operator to the consignment in question.

5. *Consignor* : Box for optional use by the Member States. Enter the full name and address of the consignor or seller of the goods.

6. *Total items* : Enter the total number of items declared by the person concerned in the total number of COM and COM/c forms (or loading lists or commercial lists) used. The number of items corresponds to the number of 'description of the goods' boxes which must be completed.

8. *Identification of warehouse* : Box for optional use by the Member States.

9. *Consignee* : Enter the full name and address of the person or company concerned. In the case of splitting up of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration. As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

10. *Person responsible for financial settlement* : Box for optional use by the Member States (the person who is responsible for either the transfer or repatriation of the funds relating to the transaction).

11. *Declarant or representative of the consignee* : Enter as necessary the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignee are the same person, enter the word 'consignee'.

    As far as the identification number is concerned, the notice can be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

12. *Country of dispatch* : Enter the name of the Member State from which the goods were dispatched, or Austria or Switzerland if the goods were reconsigned from there.

    In box No 12a enter the code for the Member State or country concerned according to the Community codes to be adopted.

    Box No 12b must not be used.

13. *Country of origin* : Box for optional use by the Member States (information to be required only within the limit authorized by Community law). If the declaration covers a number of items of different origin, enter the word 'various' in this box.

14. *Country of destination* : Box for optional use by the Member States. Enter the name of the Member State concerned.

    In box No 14a enter the code for the Member State concerned according to the Community codes to be adopted.

    Box No 14b enter the region of destination of the goods.

15. *Identity and nationality of means of transport* : This box is optional for the Member States. However, this box may be used only if a change in the active means of transport, for instance a change of tractor, transhipment or combined transport (e.g. lorry on ferry boat) took place when crossing the border of the Member State of destination (in other cases use box No 18). Enter the identity e.g. registration number(s) or name of the means of transport (lorry, ship, aircraft) on which the goods were directly loaded on presentation at the customs office where the destination formalities are completed, followed by the nationality of the means of transport (or that of the

vehicle propelling the others if there are several means of transport) according to the Community code to be adopted. (For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence number of the tractor and that of the trailer, together with the nationality of the tractor.) Indication of the nationality is optional for the Member States.

16. *Container (cont'd)* : Enter the necessary particulars according to Community codes to be adopted.

17. *Delivery terms* : Box for optional use by the Member States (indication of certain terms of the commercial contract).

    In the Member States concerned the headings and the codes contained in a Community list to be adopted must be used.

18. *Identity and nationality of the active means of transport* : Enter the type (lorry, ship, aircraft . . .), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) used at the frontier crossing point on entry into the Member State of destination, followed by its nationality, as known at the time of completion of the dispatch or transit formalities, according to Community codes to be adopted.

    In the case of combined transport or if there are several means of transport, the active means of transport is the one which propels the whole combination. (For example, if lorry on sea-going vessel, the active means of transport is the ship, if tractor and trailer, the active means of transport is the tractor, ...)

    In the case of postal consignments or when the transport is carried out by rail or fixed transport installation it is not necessary to enter anything in the nationality box.

19. *Invoice currency and total amount of invoice* : Box for optional use by the Member States (enter, in accordance with Community codes, to be adopted, the code for the currency in which the commercial contract was drawn up, followed by the invoice price for the total amount of the goods declared).

20. *Exchange rate* : Box for optional use by the Member States (exchange rate in force between the invoice currency and the currency of the Member States concerned).

21. *Mode of transport* : Enter, according to the Community codes to be adopted, the mode of transport corresponding to the active means of transport on which the goods entered the Member State of destination.

22. *Mode of transport inland* : Box for optional use by the Member States (indication, according to the Community codes to be adopted, of the mode of transport used within the Member State concerned).

23. *Place of loading/unloading* : Enter, if applicable in code form, where provided for, the place where the goods are unloaded from the active means of transport on which they crossed the border of the Member State of destination.

24. *Financial formalities* : Box for optional use by the Member States (transfer of funds relating to the operation in question).

25. *Financial procedure* : Box for optional use by the Member States (transfer of funds relating to the operation in question).

26. *Office of exit/entry* : Box for optional use by the Member States (indication of the customs office by which the goods entered the territory of the Member State concerned).

27. *Location of the goods* : Box for optional use by the Member States (indication of the precise location where the goods may be examined).

28. *Bank reference* : Box for optional use by the Member States (transfer of funds relating to the operation in question).

29. *Nature of the transaction* : Box for optional use by the Member States (indicating certain terms of the commercial contract).

    In the Member States concerned the headings and the codes contained in a Community list to be adopted must be used.

30. *Marks, numbers, quantity and kind of packages — description of the goods, container No* : Enter the marks, numbers, quantity and kind of packages, in the case of unpackaged goods, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with, in both cases, the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to enable immediate and unambiguous identification and classification. This box must also show the particulars required by any specific rules (VAT, excise duties, etc.). If containers are used, the identifying marks of the container should also be entered in this box.

    When the person concerned has entered the word 'various' in box No 13, (country of origin), enter here, if the Member State requires it, the name of the country of origin of the goods in question.

31. *Item number* : Enter the number of the item in question in relation to the total number of articles declared in the COM and COM/c forms used, as defined in the note to box No 6.

32. *Commodity code* : Enter the code number corresponding to the item in question. In the right-hand section the Member States may provide for indication of a specific nomenclature for excise purposes.

33. *Code, country of origin* : For optional use by the Member States (in box No 33a, code corresponding to the country given in box No 13, according to Community codes to be adopted. When the word 'various' is given in box No 13, enter the code corresponding to the country of origin of the item in question. Box No 33b must not be used).

34. *Gross mass* : Box for optional use by the Member States. Enter the gross mass of the goods described in the corresponding box No 30, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packings, excluding transport equipment, notably containers.

35. *Procedure* : Enter the procedure for which the goods are declared at destination according to the Community codes to be adopted.

36. *Net mass* : Enter the net mass of the goods described in the corresponding box No 30, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

37. *Supplementary units* : For use as necessary in accordance with the goods nomenclature. Enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

38. *Summary declaration/previous document* : Box for optional use by the Member States (references of any summary declaration used in Member State of destination or of the documents relating to any previous administrative procedure).

39. *Additional information/documents produced* : Enter the details required by virtue of any specific regulations applicable in the Member State of destination together with the references of the documents produced in support of the declaration including the serial numbers of any control copies T 5. The subsection 'Additional information code' must not be used.

40. *Statistical value* : Enter the amount expressed in the currency of the Member State concerned, of the statistical value in accordance with the Community provisions in force.

41. *Calculation of taxes* : The Member States may be required to be shown the type of tax and tax base, the rate of tax applicable and the payment method selected, as well as, for information purposes only, the amount due for the tax in question and the total tax for the item in question, as calculated by the person concerned. The following should be shown, where appropriate, on each line, using the relevant Community codes to be adopted :

— the type of tax (VAT, excise duties, etc.),

— the tax base,

— the rate of tax applicable,

— the amount of the tax thus calculated,

— the method of payment chosen (MP).

42. *Authorization for deferment or postponement of payment* : Box for optional use by the Member States (reference to the authorization in question, whether this applies to the fiscal system of postponed payment or to the tax credit, i.e. deferment system).

48. *Place and date, signature and name of the declarant or his representative* : Subject to specific provisions to be adopted with regard to the use of computerized systems, the original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of destination followed by the name of that person. When the person concerned is a legal person, the signatory should add his status after his signature and name.

TITLE III

Remarks concerning the COM/c supplementary forms

A. Supplementary forms should only be used if the declaration covers more than one item (cf. box No 6). They must be presented together with a COM form.

B. The remarks set out in Titles I and II above apply also to the COM/c supplementary forms.

However :

— the left-hand section of box No 1 must contain the symbol COM/c. In addition, in the case of use of the Community Transit procedure, the symbol T 2 bis should be shown in the right-hand section of this box ;

— box 5/9 is for optional use by the Member States as far as the COM/c forms are concerned and should show only the name and identification number, if any, of the person concerned ;

— the 'summary' part of box No 41 concerns the final summary of all the items covered by the COM and COM/c forms used. It should therefore be used only on the last of the COM/c documents attached to a COM document in order to show the general total (GT) of the charges due.

C. If supplementary COM/c forms are used, the boxes 'description of goods' which have not been used must be crossed through to prevent any subsequent use.