COMMISSION REGULATION (EEC) No 2792/86

of 22 July 1986

amending Regulation (EEC) No 2855/85 as regards the implementing rules for the 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 Community,

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), as amended by Regulation (EEC) No 2791/86 (3) and in particular Article 3 thereof,

Whereas Commission Regulation (EEC) No 2855/85 (4), lays down implementing provisions for Regulations (EEC) No 678/85 and (EEC) No 679/85; whereas it provides in Article 12 thereof for the possibility of using certain modern techniques to replace the handwritten signature; whereas the use of computerized procedures can also enable the manual or mechanical application of the customs office stamp to be replaced by another authentication method inherent in these systems; whereas account should therefore be taken of this technical development and the said Regulation should be amended accordingly;

Whereas the tests carried out at the Commission's initiative both by certain administrations and by commercial operators have revealed the necessity of modifying the specimen single document form and clarifying the notice on its use; whereas the Annexes to Regulation (EEC) No 2855/85 should be adapted accordingly;

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

Regulation (EEC) No 2855/85 is hereby amended as follows:

1. A new Article 12a is inserted as follows:

   'Article 12a

   When formalities are completed using public or private computers which also print out the declarations, the Member States' competent authorities may provide for direct authentication by those systems of the declarations thus produced, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.'

2. In Article 15 (1), second subparagraph, the second sentence is replaced by the following:

   'However, on the copies used for Community transit (1, 4, 5 and 7), boxes Nos 1 (except the middle subdivision) 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background'.

3. Annexes I to III are replaced by Annexes I to III to this Regulation.

Article 2

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 is binding in its entirety and directly applicable in all Member States.

Done in Brussels, 22 July 1986

By the Commission

COCKFIELD

Vice-President

(1) OJ No L 79, 21. 3. 1985, p. 1.
(2) OJ No L 79, 21. 3. 1985, p. 7.
(3) See page 1 of this Official Journal.
(4) OJ No L 274, 19. 10. 1985, p. 1.

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 copy 1)

Box number	Copies
I. Boxes for Commercial operations	
1	1 to 8 except middle subdivision:
	1 to 3
2	1 to 5 (1)
3	1 to 8
4	1 to 8
5	1 to 8
6	1 to 8
7	1 to 3
8	1 to 5 (1)
9	1 to 3
14	1 to 4
15	1 to 8
15a	1 to 3
15b	1 to 3
16	1, 2, 3, 6, 7 and 8
17	1 to 8
17a	1 to 3
17b	1 to 3
18	1 to 5 (1)
19	1 to 5 (1)
20	1 to 3
21	1 to 5 (1)
22	1 to 3
23	1 to 3
24	1 to 3
25	1 to 5 (1)
26	1 to 3
27	1 to 5 (1)
28	1 to 3
29	1 to 3
30	1 to 3
31	1 to 8
32	1 to 8
33	First subdivision on the left
	1 to 8
	remainder
	1 to 3
34a	1 to 3
34b	1 to 3
35	1 to 8
37	1 to 3
38	1 to 8
39	1 to 8
40	1 to 5 (1)
41	1 to 3
44	1 to 5 (1)
46	1 to 3
47	1 to 3
48	1 to 3
49	1 to 3
50	1 to 8
51	1 to 8
52	1 to 8
53	1 to 8
54	1 to 4
55	—
56	—
II. Administrative boxes	
A	1 to 4 (2)
B	1 to 3
C	1 to 8 (2)
D	1 to 4
E	—
F	—
G	—
H	—
I	—
J	—

(1) In no case may operators be obliged to complete these boxes for Community transit purposes on copies 5 and 7.

(2) The Member State of dispatch can choose whether these particulars appear on the copies specified.

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 copy 1)

Box number	Copies	Box number	Copies
I. Boxes for commercial operators			
1	1 to 4 except middle subdivision: 1 to 3	33	First subdivision on the left 1 to 4 remainder: 1 to 3
2	1 to 4	34a	1 to 3
3	1 to 4	34b	1 to 3
4	1 to 4	35	1 to 4
5	1 to 4	37	1 to 3
6	1 to 4	38	1 to 4
7	1 to 3	40	1 to 4
8	1 to 4	41	1 to 3
9	1 to 3	44	1 to 4
14	1 to 4	46	1 to 3
15	1 to 4	47	1 to 3
15a	1 to 3	48	1 to 3
15b	1 to 3	49	1 to 3
16	1 to 3	50	1 to 4
17	1 to 4	51	1 to 4
17a	1 to 3	52	1 to 4
17b	1 to 4	53	1 to 3
18	1 to 4	54	1 to 4
19	1 to 4	55	—
20	1 to 3	56	—
21	1 to 4		
22	1 to 3	**II. Administrative boxes**	
23	1 to 3		
24	1 to 3	A	1 to 4 (1)
25	1 to 4	B	1 to 3
26	1 to 3	C	1 to 4
27	1 to 4	D/J	1 to 4
28	1 to 3	E/J	—
29	1 to 3	F	—
30	1 to 3	G	—
31	1 to 4	H	—
32	1 to 4	I	—

(1) The Member State of dispatch can choose whether these particulars appear on the copies specified.

ANNEX III

EXPLANATORY NOTE ON 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 certain modes of transport) 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 eight 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 to be kept by the office of destination (Community transit formalities and evidence of Community status of the goods);

— copy 5 which is the return copy for the Community transit procedure;

— copy 6 which is to be retained by the authorities of the Member State of destination (for arrival formalities);

— copy 7 which is to be used for statistics by the Member State of destination (for Community transit and arrival formalities);

— copy 8 which is returned to the consignee after being stamped by the customs authorities.

The form is thus composed of a set of eight 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 five concern the formalities to be carried out in the Member State of destination.

Each set of eight 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 means 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 desensitization of the self-copying paper 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 6 to 8.

However, particularly in cases where use is made of computerized processing of declarations, it is possible to use not the set of 8 copies referred to above but two sets of 4 copies, in which each copy may

have a dual function: 1/6, 2/7, 3/8, 4/5; the first set would then correspond, as regards the particulars to be given therein, to copies 1 to 4 above, and the second to copies 5 to 8. In this case, in each 4-copy set, the numbers of the copies being used must be shown by deleting the numbers, in the margin of the form, referring to the copies not being used.

Each set of 4 copies thus defined is designed so that the information which has to be reproduced on the various copies will be reproduced by means 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
— dispatch + transit : copies 1, 2, 3, 4, 5 and 7
— dispatch + destination : copies 1, 2, 3, 6, 7 and 8
— community transit alone : copies 1, 4, 5 and 7
— community transit + destination : copies 1, 4, 5, 6, 7 and 8
— destination alone : copies 6, 7 and 8.

In addition, there are situations in which it is essential to provide proof at destination of the Community status 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 provided for this purpose (copy No 4), either on its own or in combination with one or other of the sets described above. When, under Community rules, the document proving the Community status of the goods must be produced in 3 copies, additional copies or photocopies of copy No 4 must be produced.

When dispatch formalities are carried out at a frontier customs office of the dispatching Member State without the goods being placed under the Community transit procedure (application of Article 41 of Council Regulation (EEC) No 222/77 of 13 December 1976 (1) on Community Transit) the consignor must also present in support of his declaration a copy No 4 which will be returned to him after endorsement by the customs office of dispatch. This copy must then be delivered to the office of entry in the neighbouring Member State.

Traders may also, if they wish, use privately printed 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 requested by the Member State in which the formalities are completed. In this respect the section of this notice dealing with the use of the various boxes should be closely followed.

In any case, without prejudice to the application of simplified procedures, the respective maximum lists of the boxes which may be completed at each stage of a trading operation within the Community, including those required only in the event of the application of specific legislation, are as follows:

— dispatch formalities:

boxes 1, 2, 3, 4, 5, 6, 7, 8, 9, 14, 15, 15a, 15b, 16, 17, 17a, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 34b, 35, 37, 38, 41, 44, 46, 47, 48, 49, 54,

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

— internal Community transit formalities:
boxes 1 (except second subdivision), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision), 35, 38, 40, 44, 50, 51, 52, 53, 55, 56 (boxes with a green background),

— destination formalities:
boxes 1, 2, 3, 4, 5, 6, 7, 8, 9, 14, 15, 15a, 16, 17, 17a, 17b, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 35, 37, 38, 40, 41, 44, 46, 47, 48, 49, 54,

— proof of community character of the goods (T 2 L):
boxes 1 (except second subdivision), 2, 3, 5, 14, 31, 32, 33, 35, 38, 40, 44, 54.

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 completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand cover.

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.

The form 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.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means provided that the provisions as regards the specimens, the paper, the size, the language used, the legibility, the prohibition of erasures and alterations and as regards amendments are strictly observed.

Only numbered boxes are, where necessary, to be completed. The other boxes, indicated by a capital letter, are reserved exclusively for internal use by the administrations.

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 to all of the particulars relating to the Communtiy transit operation as these result from the implementation of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit 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 under the dispatch and destination formalities, the signature of the person concerned is equivalent to a commitment, in accordance with the legislation in force in the Member States, to:

— the accuracy of the information given in the declaration relating to the formalities for which he is responsible,

— the authenticity of the documents attached, and

— the observance of all the obligations inherent in the entry of 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 being used must immediately be notified by that person to the customs authority. In such cases the declaration must then be made on fresh forms.

Subject to Title III, where a box is not to be used, it should be left blank.

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 laid down for this purpose, then the indication 'T 2' in the event of use of the Community transit procedure, or T 2 L when the Community transit procedure is not used but the Community status 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. *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.

3. *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 is 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).

When the declaration covers only one item (i.e. when only one 'description of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5.

When two sets of four copies are used instead of one set of 8 copies, the two sets are to be treated as one.

4. *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. This box is optional for the Member States for dispatch formalities.

5. *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 must correspond to the number of 'description of the goods' boxes to be completed.)

6. *Total packages*: This box is optional for the Member States. Enter the total number of packages making up the consignment in question.

7. *Reference number*: Optional item for users, to contain a reference number allocated by the person concerned to the consignment in question.

8. *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.

9. *Person responsible for financial settlement*: This box is optional for the Member States (the person who is responsible for either the transfer or repatriation of the funds relating to the transaction).

14. *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 competetent authorities for fiscal, statistical or other purposes).

15. *Country of dispatch*: This box is optional for the Member States as far as dispatch formalities are concerned but obligatory when the Community transit procedure is applied.

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 15a enter the code for the Member State or country concerned in accordance with the Community codes laid down for this purpose. Box 15b is for optional use by the Member States (region from which the goods are dispatched).

Boxes 15a and 15b must not be used for Community purposes.

16. *Country of origin*: The Member States may request that this item be supplied, but cannot make it obligatory for commercial operators. If the declaration covers a number of items of different origin, enter the word 'various' in this box.

17. *Country of destination*: Enter the name of the Member State concerned. In box 17a enter the code for the Member State concerned in accordance with the Community codes laid down for this purpose. Box 17b need not be completed at this stage.

Boxes 17a and 17b must not be used for Community transit purposes.

18. *Identity and nationality of means of transport at departure*: 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. Enter the identity, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are 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) in accordance with the Community codes laid down for this purpose. For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence No of the tractor and that of the trailer, together with the nationality of the tractor.

In the case of postal consignments or carriage by fixed transport installations, nothing should be entered in this box in respect of the registration number or nationality. In the case of carriage by rail, the item on nationality should not be completed.

In other cases, declaration of the nationality is optional for the Member States.

19. *Container (Ctr)*: Enter in accordance with the Community codes laid down for this purpose the necessary particulars with regard to the presumed situation at the border of the Member State of dispatch, as known at the time of completion of the dispatch or transit formalities.

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

20. *Delivery terms*: This box is optional for the Member States (indication of certain terms of the commercial contract). In the Member States concerned the headings and the codes contained in the Community list laid down for this purpose must be used.

21. *Identity and nationality of the active means of transport crossing the border*: This box is optional for the Member States with regard to the identity.

This box is obligatory as regards the nationality.

However, in the case of postal consignments or carriage by rail or fixed transport installation nothing should be entered in respect of the registration number or nationality.

Enter the type (lorry, ship, railway wagon, 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, in accordance with Community codes laid down for this purpose.

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 it is a lorry on a sea-going vessel, the active means of transport is the ship, if it is a tractor and trailer, the active means of transport is the tractor, ...

22. *Invoice currency and total amount invoiced*: This box is optional for the Member States (enter, in accordance with the Community codes laid down for this purpose, the code for the currency in which the invoice was drawn up, followed by the invoiced price for the total amount of the goods declared).

23. *Exchange rate*: This box is optional for the Member States (exchange rate in force between the invoice currency and the currency of the Member State concerned).

24. *Nature of the transaction*: This box is optional for 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 laid down for this purpose must be used.

25. *Mode of transport at the border*: Enter, according to the Community codes laid down for this purpose, the mode of transport corresponding to the active means of transport which it is presumed will be used on exit from the territory of the Member State of dispatch.

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

26. *Mode of transport inland*: This box is optional for the Member States (indicating, in accordance with the Community codes laid down for this purpose, the nature of the mode of transport used within the Member State concerned).

27. *Place of loading*: This box is optional for the Member States. 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.

28. *Financial and banking data*: This box is optional for the Member States (transfer of funds relating to the operation in question — information on financial formalities and procedure and on bank references).

29. *Office of exit*: This box is optional for the Member States (indicating the customs office by which it is intended that the goods should leave the territory of the Member State concerned).

30. *Location of the goods*: This box ist optional for the Member States (indicating the precise location where the goods may be examined).

31. *Packages and description of goods — Marks and numbers — Container No(s) — Number and kind*: 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 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 16, the Member States may request that the name of the country of origin of the goods in question be entered in this box, but cannot make it obligatory.

32. *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 5.

When the declaration covers only one item of goods, the Member States need not require this box to be completed, the figure 1 having been entered in box 5.

33. *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.

34. *Code, country of origin*: The Member States may request, but cannot make it obligatory for commercial operators, that box 34a be completed (code corresponding to the country given in box 16, in accordance with Community codes laid down for this purpose. When the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question); box 34b is for optional use by Member States (region of production of the goods in question).

35. *Gross mass kg*: 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. Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packing, excluding containers and other transport equipment.

37. *Procedure*: Enter the procedure for which the goods are declared on dispatch in accordance with the Community codes laid down for this purpose.

38. *Net mass kg*: Enter the net mass of the goods described in the corresponding box 31, 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.

40. *Summary declaration/previous document*: This box is optional for the Member States (references of documents relating to the administrative procedure preceding dispatch to another Member State).

41. *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.

44. *Additional information, documents produced, certificates and authorizations*: 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 T5. In the subdivision 'Additional information (A-I) code', enter as necessary the code number, provided for this purpose for the additional information which may be required under the Community transit procedure. This subdivision must not be used until a computerized system for discharging Community Transit operations comes into effect.

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

47. *Calculation of taxes*: The Member States may require the type of tax and tax base, the rate of tax applicable and the payment method selected to be shown, as well as, for information purposes only, the amount of each type of tax payable 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 laid down for this purpose.

    — 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).

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

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

50. *Principal and authorized representative, place, date and signature*: 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 of company) of the authorized representative signing on behalf of the principal.

    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.

51. *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 exit by which the means of transport leaves the territory of the Community, Austria or Switzerland. The transit offices are listed in the list of customs offices competent for Community transit operations. After the name of the office, enter the Community code for the Member State or country concerned.

52. *Guarantee*: Enter, in accordance with Community codes laid down for this purpose 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 after 'not valid for' the Member State(s) or country (countries) concerned in accordance with the Community codes laid down for this purpose.

53. *Office of destination (and country)*: Enter the name of the office where the goods are to be presented in order to complete the Community transit movement. The offices of destination are listed in the 'list of customs offices competent for Community transit operations'.

    After the name of the office, enter the Community code for the Member State or country concerned.

54. *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 full name of that person. When the person concerned is a legal person, the signatory should add his status after this 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 accompany 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.

These details concern the following boxes only (copies 4 and 5):

— Transhipment: use box 55

Box 55 (transhipments)

First three lines of this box are 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.

It should be noted that when goods are transhipped the carrier must approach the competent authorities, in particular when it proves necessary to affix new seals, in order to have the Community transit document certified.

When the customs service has authorized transhipment without supervision, the carrier must himself annotate the Community transit document accordingly and, for certification purposes, inform the next customs office at which the goods must be produced.

— Other incidents: use box 56

Box 56 (other incidents during carriage):

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

In addition, when the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number and the nationality of the new tractor. In such cases certification by the competent authorities is not necessary.

III. Formalities in the Member State of destination

1. *Declaration*: Enter the indication 'COM', followed by the type of declaration in accordance with the Community codes laid down for this purpose.

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

   The right-hand (third) subdivision must not be used for destination formalities.

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

3. *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 is 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).

   When the declaration covers only one item (i.e. when only one 'desription of the goods' box has to be completed) do not enter anything in box 3 but enter the figure 1 in box 5.

4. *Number of loading lists*: Enter in figures the number of any loading lists attached, or of descriptive commercial lists where these are authorized by the competent authority. This box is optional for the Member States.

5. *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 must correspond to the number of 'description of the goods' boxes to be completed.

6. *Total packages*: Enter the total number of packages making up the consignment in question (optional item for the Member States).

7. *Reference number*: Optional item for users, to contain the reference number allocated by the person concerned to the consignment in question.

8. *Consignee*: Enter the full name and address of the person or company concerned. In the case 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).

9. *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).

14. *Declarant or representative of the consignee*: Enter 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).

15. *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 15a enter the code for the Member State or country concerned in accordance with the Community codes laid down for this purpose.

    Box 15b must not be used.

16. *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.

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

    In box 17a enter the code for the Member State concerned in accordance with the Community codes laid down for this purpose. In box 17b enter the region of destination of the goods.

18. *Identity and nationality of means of transport on arrival*: This box is optional for the Member States. Enter the identity e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, 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 codes laid down for this purpose. For example, in the case of use of a tractor and trailer with different licence numbers, enter the licence No of the tractor and that of the trailer, together with the nationality of the tractor.

    In the case of postal consignments or carriage by fixed transport installation nothing should be entered in this box in respect of the registration number or nationality.

    In the case of carriage by rail nothing should be entered in respect of the nationality.

19. *Container (Ctr)*: Enter the necessary particulars in accordance with Community codes laid down for this purpose.

20. *Delivery terms*: This box is optional for 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 laid down for this purpose must be used.

21. *Identity and nationality of the active means of transport crossing the border*: This box is optional for the Member States with regard to the identity. This box is obligatory as regards the nationality.

    However, in the case of postal consignments or carriage by rail or fixed transport installation nothing should be entered in respect of the registration number or nationality.

    Enter the type (lorry, ship, railway wagon, 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, according to Community codes laid down for this purpose.

    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 it is a lorry on a sea-going vessel, the active means of transport is the ship, if it is a tractor and trailer, the active means of transport is the tractor, ...

22. *Invoice currency and total amount invoiced*: This box is optional for the Member States (enter, in accordance with Community codes laid down for this purpose, the code for the currency in which the invoice was drawn up, followed by the invoiced price for the total amount of the goods declared).

23. *Exchange rate*: This box is optional for the Member States (exchange rate in force between the invoice currency and the currency of the Member States concerned).

24. *Nature of the transaction*: This box is optional for 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 laid down for this purpose must be used.

25. *Mode of transport at the border*: Enter, in accordance with the Community codes laid down for this purpose, the mode of transport corresponding to the active means of transport on which the goods entered the Member State of destination.

26. *Mode of transport inland*: This box is optional for the Member States (indication, in accordance with the Community codes laid down for this purpose, of the mode of transport used within the Member State concerned).

27. *Place of unloading*: This box is optional for the Member States. 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.

28. *Financial and banking data*: This box is optional for the Member States (transfer of funds relating to the operation in question — information on financial formalities and procedure and on bank references).

29. *Office of entry*: This box is optional for the Member States (indicating the customs office by which the goods entered the territory of the Member State concerned).

30. *Location of the goods*: This box is optional for the Member States (indicating the precise location where the goods may be examined).

31. *Packages and description of goods — Marks and numbers — Container No(s) — Number and kind*: 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 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 . . .). 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 16, (country of origin), the Member State may require the indication here of the name of the country of origin of the goods in question.

32. *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 5.

    When the declaration covers only one item of goods, the Member States need not require this box to be completed, the figure 1 having been entered in box 5.

33. *Commodity code*: Enter the code number corresponding to the item in question. In the final subdivision on the right the Member States may provide for use of a specific nomenclature for excise purposes.

34. *Code, country of origin*: This box is optional for the Member States. Enter in box 34a, the code corresponding to the country given in box 16, in accordance with Community codes laid down for this purpose. When the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question. (Box 34b must not be used).

35. *Gross mass*: This box is optional for the Member States. Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregated mass of the goods with all their packing, excluding containers and other transport equipment.

37. *Procedure*: Enter the procedure for which the goods are declared at destination in accordance with the Community codes laid down for this purpose.

38. *Net mass kg*: Enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

40. *Summary declaration/previous document*: This box is optional for the Member States (references of any summary declaration used in the Member State of destination or of the documents relating to any previous administrative procedure).

41. *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.

44. *Additional information, documents produced, certificates and authorizations*: Enter the details required by 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 T5. The subdivision 'Additional information (A.I.) code' must not be used.

46. *Statistical value*: Enter the amount, expressed in the currency stipulated by the Member State of destination, of the statistical value in accordance with the Community provisions in force.

47. *Calculation of taxes*: The Member State may require the type of tax and tax base, the rate of tax applicable and the payment method selected to be shown, as well as, for information purposes only, the amount of each type of tax payable 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 laid down for this purpose.

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

— the tax base,

— the rate of tax applicable,

— the amount of the tax thus calculated,

— the method of payment chosen (MP).

48. *Deferred payment*: This box is optional for the Member States (reference to the authorization in question, whether this applies to the fiscal system of postponed accounting or to the tax credit i.e. deferment system).

49. *Identification of warehouse*: This box is optional for the Member States.

54. *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 full 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 5). 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 first subdivision of box No 1 must contain the symbol COM/c. In addition, when the Community transit procedure is used, the symbol T 2 bis should be shown in the right hand (third) subdivision of this box.

— box 2/8 is for optional use by the Member States and should show only the name and identification number, if any, of the person concerned;

— the 'summary' part of box 47 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 total per type of tax and the grand total (G.T.) of the charges payable.

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.