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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 1062/87

of 27 March 1987

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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit (1), as last amended by the Act concerning the conditions of Accession of Spain and Portugal, and in particular Article 57 thereof,

Having regard to Council Regulation (EEC) No 678/85 of 18 February 1985, simplifying formalities in trade in goods within the Community (2),

Whereas Regulation (EEC) No 222/77 has been amended by Regulation (EEC) No 1901/85 (3) to allow the use in both internal and external Community transit operations of the single document form provided for in 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 (4), amended by Commission Regulation (EEC) No 2791/86 (5); and Commission Regulation (EEC) No 2855/85 laying down implementing provisions for Regulations (EEC) No 678/85 and No 679/85 (6), as amended by Regulation (EEC) No 2792/86 (7),

Whereas Commission Regulation (EEC) No 223/77 (8), as last amended by Regulation (EEC) No 3399/85 (9), lays down the provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure;

Whereas the provisions of that Regulation have been amended many times in some cases substantially; whereas, on further amending the said Regulation, it is advisable to redraft the legislation applicable in this field;

Whereas Regulation (EEC) No 223/77 established specimen forms for Community transit procedures and laid down their technical characteristics and the manner of their use; whereas the necessary changes should accordingly be made to Regulation (EEC) No 223/77,

Whereas Article 32 of Regulation (EEC) No 222/77, by establishing a flat-rate guarantee system, provides that certain implementation measures should be adopted under the procedure laid down in Article 57 thereof;

Whereas in some cases the export of goods from the Community is prohibited or subject to restrictions, duties or other charges; whereas provision must accordingly be made for procedures whereby such measures may be applied in regard to Community transit;

Whereas the railway authorities have set up accounting centres at which customs authorities are able to carry out customs control of Community transit operations; whereas this makes it possible to simplify the Community transit procedure in international rail transport;

Whereas it has been found that such simplification may be extended to cover rail carriage by means of large containers;

Whereas to facilitate the movement of goods within the Community each Member State should be granted the right to simplify formalities to be carried out at offices of departure and destination within its territory by persons who frequently send or receive consignments, allowing them to place their goods under a Community transit procedure without having to produce either the goods or the relevant

(1) OJ No L 38, 9. 2. 1977, p. 1.
(2) OJ No L 79, 21. 3. 1985, p. 1.
(3) OJ No L 179, 11. 7. 1985, p. 6.
(4) OJ No L 79, 21. 3. 1985, p. 7.
(5) OJ No L 263, 15, 9. 1986, p. 1.
(6) OJ No L 274, 15. 10. 1985, p. 1.
(7) OJ No L 263, 15. 9. 1986, p. 59.
(8) OJ No L 38, 9. 2. 1977, p. 20.
(9) OJ No L 322, 3. 12. 1985, p. 10.

T 1 or T 2 at the office of departure and to have goods delivered to them without prior production thereof at the office of destination;

Whereas this facility may be extended to the completion of the internal Community transit document COM T 2 L used to certify the Community status of goods for which the internal Community transit procedure is not obligatory, whatever the mode of transport;

Whereas in the event of use of loading lists attached to a COM T 2 L document, the number of lists should be given in box 4 of the said COM T 2 L document; whereas the specimen single document form used for this purpose should therefore be amended to this effect, together with the rules for the use of this form;

Whereas it has been found possible to simplify substantially the clearance through customs and transit of motor vehicles and the clearance through customs of railway wagons;

Whereas the ease of identification of packaging returned empty after use makes it possible to simplify the relevant Community transit formalities;

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:

TITLE I

PROVISIONS RELATING TO FORMS AND THEIR USE IN COMMUNITY TRANSIT PROCEDURE

CHAPTER I

FORMS

Enumeration of the forms

Article 1

1. The forms on which Community transit declarations are made shall conform to the specimens in Annexes I to IV to Regulation (EEC) No 679/85.

Such declarations shall be drawn up in accordance with the rules laid down by Regulation (EEC) No 2855/85 and by Articles 3 and 4 of this Regulation. They shall be used in accordance with Regulation (EEC) No 222/77 and, where relevant, Regulation (EEC) No 678/85.

2. Loading lists based on the specimen in Annex I may, subject to the conditions laid down in Articles 5 to 9 and Article 85, be used as the descriptive part of Community transit declarations. The use thereof shall in no way affect the obligations in respect of formalities for dispatch, export or any procedure in the Member State of destination depending on the case, or in respect of the forms used for such formalities.

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

4. The form to be completed as the receipt, to certify that the Community transit document and the relevant consignment have been produced at the office of destination, shall conform to the specimen in Annex III. However, as regards the Community transit document, the receipt on the statistical copy thereof may be used. The receipt shall be issued and used in accordance with Article 10.

5. The guarantee certificate for which provision is made under Article 30 (3) of Regulation (EEC) No 222/77 shall conform to the specimen in Annex IV. The certificate shall be issued and used in accordance with Articles 12 to 15.

6. The flat-rate guarantee voucher shall conform to the specimen in Annex V. The entries on the back of this form may, however, be shown on the front, above the particulars of the individual or firm issuing the voucher, the following entries remaining unchanged. The flat-rate guarantee voucher shall be issued and used in accordance with Articles 16 to 19.

7. The document referred to in Article 6 (3) of Regulation (EEC) No 678/85, which certifies the Community status of goods which are not being moved under the internal Community transit procedure, shall be drawn up on a form which conforms to copy 4 of the specimen in Annex I to

Regulation (EEC) No 679/85 or to copy 4/5 of the specimen in Annex II to the said Regulation.

That form shall be supplemented, where necessary, by one or more forms which conform to copy 4 or to copy 4/5 of the specimen in Annexes III and IV respectively to Regulation (EEC) No 679/85.

Where the provisions laid down at the end of Article 1 (2) of Regulation (EEC) No 679/85 are applied, that form shall be supplemented by one or more forms which conform to copy 4 or to copy 4/5 of the specimen in Annexes I and II respectively to the said Regulation.

The person concerned shall enter the symbol 'T 2 L', in the right-hand subdivision in box 1 of the form conforming to copy 4 or to copy 4/5 of the specimen in Annexes I and II respectively to Regulation (EEC) No 679/85. If supplementary forms are used, the person concerned shall enter the symbol 'T 2 L bis' in the right-hand subdivision of box 1 of the form conforming to copy 4 or to copy 4/5 of the specimen in Annexes I and III or II and IV respectively to the said Regulation.

For the purposes of this Regulation such document shall be referred to as a 'COM T 2 L document'; it shall be issued and used in accordance with Title V.

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

Printing of the forms and their completion

Article 2

1. The paper used for the forms for loading lists, transit advice notes and receipts shall be dressed for writing purposes and weigh at least 40 g/m²; its strength shall be such that in normal use it does not easily tear or crease.

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

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

4. The paper referred to in paragraphs 1, 2 and 3 shall be white, except for the loading lists referred to in Article 1 (2), for which the colour of the paper may be left to the choice of the user.

5. The sizes of the forms shall be:

(a) 210 × 297 mm for the loading list, a tolerance in the length of − 5 or + 8 mm being allowed;

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

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

6. The declarations and documents shall be drawn up in one of the offical languages of the Community which is acceptable to the competent authorities of the Member State of departure. This provision shall not apply to flat-rate guarantee vouchers.

The competent authorities of another Member State in which the declarations and the documents must be presented may, as necessary, require a translation into the language, or one of the official languages, of that Member State.

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

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

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

9. The guarantee certificate forms and flat-rate guarantee vouchers shall be completed using a typewriter or other mechanographical or similar process.

Loading lists, transit advice notes and receipts may be completed using a typewriter or other mechanographical or similar process, or legibly in manuscript; in the latter case they shall be completed in ink and in block letters.

No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments shall be initialled by the person making the amendment and authenticated by the competent authorities.

CHAPTER II

USE OF FORMS

Declarations T 1 and T 2

Description and use

Mixed consignments

Article 3

1. The copies constituting the forms on which Community transit declarations are made are described in Annex III Regulation (EEC) No 2855/85.

2. Where goods are to move under the external Community transit procedure, the principal shall enter the symbol 'T 1' in the right-hand subdivision of box 1 of a form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85. Where supplementary forms are used, the principal shall enter the symbol 'T 1 bis' in the right-hand subdivision of box 1 of one or more forms conforming to the specimen in Annexes III and IV to the same Regulation.

Where, pursuant to the provisions laid down at the end of Article 1 (2) of Regulation (EEC) No 679/85, the supplementary forms used conform to the specimen in Annexes I or II to the said Regulation, the symbol 'T 1 bis' shall be entered in the right-hand subdivision of box 1 of the said forms.

Where goods are to move under the internal Community transit procedure, the principal shall enter the symbol 'T 2' in the right-hand subdivision of box 1 of a form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85. Where supplementary forms are used, the principal shall enter the symbol 'T 2 bis' in the right-hand subdivision of box 1 of one or more forms conforming to the specimen in Annexes III and IV to the same Regulation.

Where, pursuant to the provisions laid down at the end of Article 1 (2) of Regulation (EEC) No 679/85, the supplementary forms used conform to the specimen in Annexes I or II to the said Regulation, the symbol 'T 2 bis' shall be entered in the right-hand subdivision of box 1 of the said forms.

3. In the case of consignments containing at the same time goods of the types referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, supplementary documents which conform to the specimen in Annexes III and IV or, where appropriate, Annexes I and II to Regulation (EEC) No 679/85 and which bear the symbols 'T 1 bis' or 'T 2 bis' respectively may be attached to a single form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85. In this case, the symbol 'T' shall be entered in the right-hand subdivision in box 1 of the said form; the blank space after the symbol 'T' should be crossed out; in addition, the boxes 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and 44 'Additional information, Documents produced, Certificates and authorizations' must be barred. A reference to the serial numbers of the supplementary documents bearing the symbol 'T 1 bis' and the supplementary documents bearing the symbol 'T 2 bis' shall be entered in box 31 'Packages and description of goods' of the form conforming to the specimen in Annexes I and II to Regulation (EEC) No 679/85.

4. When one of the symbols referred to in paragraph 2 has been omitted from the right-hand subdivision in box 1 of the form used or when, in the case of consignments containing at the same time goods of the types referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, the provisions of paragraph 3 and of Article 5 (7) have not been complied with, goods under cover of such documents shall be deemed to be moving under the external Community transit procedure.

Production of the dispatch or export declaration with the Community transit declaration

Article 4

Without prejudice to any measures of simplification applicable, the customs document for the dispatch or redispatch of goods to another Member State or the customs document for the exportation or re-exportation of goods out of the customs territory of the Community or any document having equivalent effect shall be presented to the office of departure together with the Community transit declaration to which it relates.

For the purposes of the preceding subparagraph, the declaration of dispatch or redispatch or the export or re-export declaration on the one hand, and the Community transit declaration on the other, may be combined on a single form.

Loading Lists

Use of loading lists

Mixed consignments

Article 5

1. Where the principal uses loading lists for a consignment comprising two or more types of goods, the boxes 15 'Country of dispatch/export', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where necessary, 44 'Additional information, Documents

produced, Certificates and authorizations' of the form used for the purposes of Community transit shall be barred and box 31 'Packages and description of goods' of that form shall not be used to show the marks and numbers, number and kind of the packages and description of goods. In this case, supplementary forms must not be used.

2. The loading list referred to in Article 1 (2) means any commercial document which complies with the conditions laid down in Article 2 (1), (5) (a), (6) first and second subparagraphs, (9) second and third subparagraphs and Articles 6 to 9.

3. The loading list shall be produced in the same number of copies as the form used for Community transit purposes to which it relates and shall be signed by the person signing that form.

4. When the declaration is registered, the loading list must bear the same registration number as the form used for Community transit purposes to which it relates. That number must be printed either by means of a stamp incorporating the name of the office of departure or by hand. In the latter case it must be accompanied by the office stamp.

The signature of an official of the office of departure shall be optional.

5. Where two or more loading lists accompany a single form used for Community transit purposes, each must bear a serial number allotted by the principal; the number of accompanying loading lists shall be shown in the box 4 'Loading lists' of the said form.

6. A declaration on a form which conforms to the specimen in Annexes I and II to Regulation (EEC) No 679/85, bearing the symbol 'T 1' or 'T 2' in the right-hand subdivision of box 1 and accompanied by one or more loading lists complying with the conditions laid down in Articles 6 to 9 shall, as appropriate, be treated as equivalent to an external Community transit declaration or an internal Community transit declaration for the purposes of Article 12 or Article 39 of Regulation (EEC) No 222/77.

7. In the case of consignments containing at the same time goods referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, separate loading lists must be completed and may be attached to a single form conforming to the specimen in Annexes I and II to Regulation (EEC) No 679/85.

In that case, the symbol 'T' shall be entered in the right-hand subdivision of box 1 of the said form. The blank space after the symbol 'T' should be crossed out; in addition, the boxes 15 'Country of dispatch/export', 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where necessary, 44 'Additional information, Documents produced, Certificates and authorizations' must be barred. A reference to the serial numbers of the loading lists relating to each of the two types of goods must be entered in box 31 'Packages and description of goods' of the form used.

Form of loading lists

Article 6

The loading list shall include:

(a) the heading 'Loading list';

(b) a box, 70 × 55 mm, divided into a top part 70 × 15 mm for the insertion of the symbol 'T' followed by one of the endorsements referred to in Article 3 (2) and a lower part 70 × 40 mm for the references referred to in Article 5 (4);

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

— Item No,

— Marks, numbers, number and kind of package; description of goods,

— Country of dispatch/export,

— Gross mass (in kilograms),

— Reserved for customs.

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

Completion

Article 7

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

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

3. Each item must be followed, when appropriate, by any special reference required by Community Regulations, in particular in regard to the common agricultural policy, documents produced, certificates and authorizations.

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

Simplified procedures

Article 8

1. The customs authorities of each Member State may allow firms established in that State and whose records are based on an electronic or automatic data processing system to use loading lists as referred to in Article 1 (2) which, although not complying with all the conditions of Article 2 (1), (5) (a) and 9, last two subparagraphs, and of Article 6, are designed and completed in such a way that they can be used without difficulty by the customs and statistical authorities in question.

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

Consignment by rail

Article 9

1. Where Articles 29 to 61 operate, Article 5 (2) and Articles 6, 7 and 8 shall apply to loading lists which accompany the International Consignment Note or the Community Transit Transfer Note. In the former case, the number of such lists shall be shown in box 32 of the International Consignment Note; in the latter case, the number of such lists shall be shown in the box for particulars of accompanying documents of the Community Transit Transfer Note.

In addition, the loading list must include the wagon number to which the International Consignment Note refers or, where appropriate, the number of the container containing the goods.

2. For operations beginning within the Community comprising at the same time goods referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, separate loading lists shall be used; in the case of goods carried in large containers under cover of Community Transit Transfer Notes, such separate lists shall be completed for each large container which contains both categories of goods.

The serial numbers of the loading lists relating to the goods referred to in Article 1 (2) of the aforesaid Regulation shall be inserted either in box 25 of the International Consignment Note or in the box for the description of goods of the Community Transit Transfer Note.

3. In the circumstances referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 29 to 61, the loading lists accompanying the International Consignment Note or the Community Transit Transfer Note shall form an integral part thereof and shall have the same legal effects.

The original of such loading lists shall bear the stamp of the station of dispatch.

Receipt

Use of the Receipt

Article 10

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

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

Return of the documents

Central offices

Article 11

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

TITLE II

PROVISIONS RELATING TO GUARANTEES

COMPREHENSIVE GUARANTEE

Certificate of guarantee

Authorized persons

Article 12

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

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

Authorized agents

Article 13

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

Period of validity; extension

Article 14

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

Cancellation

Article 15

If the guarantee is cancelled the principal shall be responsible for returning to the guarantee office forthwith all the guarantee certificates issued to him.

Flat-rate guarantee

Guarantee document

Article 16

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

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

Guarantee voucher

Article 17

1. The acceptance of the guarantee referred to in Article 16 by the customs office where it is given (hereinafter referred to as 'the guarantee office') shall be the guarantor's authority to issue, under the terms of the guarantee, a flat-rate guarantee voucher or vouchers to persons who intend to act as principal in a Community transit operation from an office of departure of their choice.

The guarantor may issue flat-rate guarantee vouchers:

— which are not valid for a Community transit operation in respect of goods which are listed in Annex VII, and

— which may be used in multiples of up to seven vouchers per means of transport as referred to in Article 16 (2) of Regulation (EEC) No 222/77 for goods other than those referred to in the previous indent.

For this purpose the guarantor shall mark such flat-rate guarantee vocuhers diagonally in capital letters with one of the following statements:

— VALIDEZ LIMITADA; APLICACIÓN DEL PÁRRAFO SEGUNDO DEL APARTADO 1 DEL ARTÍCULO 17 DEL REGLAMENTO (CEE) N° 1062/87

— BEGRÆNSET GLYDIGHED — ARTIKEL 17, STK. 1, ANDET AFSNIT, I FORORDNING (EØF) Nr. 1062/87

— BESCHRÄNKTE GELTUNG — ANWENDUNG VON ARTIKEL 17 ABSATZ 1 ZWEITER UNTERABSATZ DER VERORDNUNG (EWG) Nr. 1062/87

— ΠΕΡΙΟΡΙΣΜΕΝΗ ΙΣΧΥΣ: ΕΦΑΡΜΟΓΗ ΤΟΥ ΑΡΘΡΟΥ 17 ΠΑΡΑΓΡΑΦΟΣ 1 ΔΕΥΤΕΡΟ ΕΔΑΦΙΟ ΤΟΥ ΚΑΝΟΝΙΣΜΟΥ (ΕΟΚ) αριθ. 1062/87

— LIMITED VALIDITY — APPLICATION OF SECOND SUBPARAGRAPH OF ARTICLE 17 (1) OF REGULATION (EEC) No 1062/87

— VALIDITÉ LIMITÉE — APPLICATION DE L'ARTICLE 17 PRAGRAPHE 1 DEUXIÈME ALINÉA DU RÈGLEMENT (CEE) N° 1062/87

— VALIDITÀ LIMITATA — APPLICAZIONE DELL'ARTICOLO 17, PARAGRAFO 1, SECONDO COMMA DEL REGOLAMENTO (CEE) N. 1062/87

— BEPERKTE GELDIGHEID — TOEPASSING VAN ARTIKEL 17, LID 1, TWEEDE ALINEA, VAN VERORDENING (EEG) nr. 1062/87

— VALIDADE LIMITADA; APLICACÃO DO SEGUNDO PARÁGRAFO DO Nº 1 DO ARTIGO 17° DO REGULAMENTO (CEE) Nº 1062/87

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

2. The guarantor shall be liable up to an amount of 7 000 ECU in respect of each flat-rate guarantee voucher.

3. Without prejudice to the provisions in the second and third subparagraphs of paragraph 1 and in Article 18, the principal may carry out one Community transit operation under each flat-rate guarantee voucher. The voucher shall be delivered to the office of departure, where it shall be retained.

Increase in the guarantee; conversion of the ECU

Article 18

1. Except in the cases referred to in paragraphs 2 and 3, the office of departure may not require a guarantee in excess of the flat-rate amount of 7 000 ECU for each Community transit declaration, irrespective of the amount of the duties and other charges to which the goods covered by a particular declaration may be liable.

2. When, because of circumstances peculiar to it, a transport operation involves increased risks and the office of departure therefore considers that the guarantee of 7 000 ECU is clearly insufficient, it may exceptionally require a guarantee of greater amount in multiples of 7 000 ECU.

3. The carriage of goods listed in Annex VII shall give rise to an increase in the amount of the flat-rate guarantee when the quantity of goods carried exceeds the quantity corresponding to the flat-rate amount of 7 000 ECU.

In that case, the flat-rate amount shall be increased to the multiple of 7 000 ECU necessary to guarantee the quantity of goods to be dispatched.

4. The principal shall, in the cases referred to in paragraphs 2 and 3, deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of 7 000 ECU.

5. The exchange value in a national currency of the amounts expressed in ECU referred to in this Regulation shall be calculated by using the exchange rate in force on the first working day of the month of October, and shall be applied from 1 January of the following year.

If a rate is not available for a particular national currency, the rate to be applied for that currency shall be that obtaining on the last day for which a rate was published. For the application of this provision, the rates published in the *Official Journal of the European Communities* shall be used.

The exchange value of the ECU to be used in applying the first subparagraph shall be that which was applicable on the date on which the Community transit declaration covered by the flat-rate guarantee voucher or vouchers was registered.

Consignment comprising both sensitive and non-sensitive goods

Article 19

1. When the Community transit declaration includes other goods besides those shown in the list referred to in Article 18 (3), the flat-rate guarantee provisions shall be applied as if the two categories of goods were covered by separate declarations.

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

TITLE III

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

General

Article 20

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

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

3. This Title shall not apply when the transport of goods within the Community is confined to the territory of one Member State.

Formalities to be completed when a Community transit procedure is used

Article 21

When goods referred to in Article 20 (1) are placed under a Community transit procedure, the principal shall complete the space headed 'Description of goods' on the Community transit document with one of the following statements:

— Salida de la Comunidad sometida a restricciones

— Udførsel fra Fællesskabet undergivet restriktioner

— Ausgang aus der Gemeinschaft — Beschränkungen unterworfen

— Έξοδος από την Κοινότητα υποκειμένη σε περιορισμούς

— Export from the Community subject to restrictions

— Sortie de la Communauté soumise à des restrictions

— Uscita dalla Comunità assoggettata a restrizioni

— Verlaten van de Gemeenschap aan beperkingen onderworpen

— Saída da Comunidade sujeita a restrições

— Salida de la Comunidad sujeta a pago de derechos

— Udførsel fra Fællesskabet betinget af afgiftsbetaling

— Ausgang aus der Gemeinschaft — Abgabenerhebungen unterworfen

— Έξοδος από την Κοινότητα υποκειμένη σε επιβάρυνση

— Export from the Community subject to duty

— Sortie de la Communauté soumise à imposition

— Uscita della Comunità assoggettata a tassazione

— Verlaten van de Gemeenschap aan belastingheffing onderworpen

— Saída da Comunidade sujeita a pagamento de imposições

Formalities to be completed when other procedures are used

Article 22

1. When the goods referred to in Article 20 (1) are not placed under a Community transit procedure, the customs office at which departure formalities are carried out shall require completion of Control Copy T No 5 provided for in Article 10 of Regulation (EEC) No 223/77. Box 104 of the Control Copy T No 5 shall be completed with one of the statements, as appropriate, set out in Article 21.

2. The customs office referred to in paragraph 1 shall insert in the customs document under cover of which the goods are to be carried one of the statements, as appropriate, set out in Article 21.

Exportation without further formalities

Article 23

Articles 21 and 22 shall not apply when, on declaration of the goods for exportation from the Community, proof is given to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties or charges due have been paid or that, in the circumstances obtaining, the goods may leave the Community territory without further formalities.

Giving of a guarantee

Article 24

1. When the measure referred to in Article 20 (2) provides for the giving of a guarantee, such guarantee shall be provided in cases when, according to the information

contained in the customs document, goods as referred to in Article 20 (1) moving between two points within the Community are, during their transport, to leave the territory of the Community otherwise than by air.

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

Goods crossing the territory of Austria or Switzerland

Article 25

1. Article 22 shall apply equally to goods referred to in Article 20 (1) which in the course of transport between two points within the Community cross the territory of Austria or Switzerland and are reconsigned from one of those territories.

By way of derogation from Article 12 of Regulation (EEC) No 223/77, the original of the Control Copy T No 5 shall accompany the goods to the competent customs office of the Member State of destination.

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

2. If the measure referred to in Article 20 (2) provides for the lodging of a guarantee, then notwithstanding Article 24 such guarantee shall be furnished for all transactions covered by paragraph 1 of this Article.

Formalities at the office of destination

Article 26

The office of destination shall take the necessary steps to implement the measures referred to in Article 20 (2) in respect of goods which are not entered for home use immediately following their arrival at that office.

Goods not reimported into the Community

Article 27

When goods referred to in Article 20 (1) move as described in Article 24, whether or not by air, and are not reimported into the Community within the prescribed period, they shall be treated as having been irregularly exported to a third country from the Member State whence they were consigned unless it can be established that they were lost through *force majeure* or accidental circumstances.

TITLE IV

SIMPLIFIED PROCEDURES

Rules not affected by this Title

Article 28

The provisions of this Title

(a) shall be without prejudice to application of the provisions of Articles 10 to 14 of Regulation (EEC) No 223/77;

(b) shall in no way affect the obligations in respect of formalities for dispatch, export or any procedure in the Member State of destination, depending on the case.

CHAPTER I

COMMUNITY TRANSIT PROCEDURE FOR THE CARRIAGE OF GOODS BY RAIL

General provisions relating to carriage by rail

General

Article 29

Formalities under the Community transit procedure shall be simplified in accordance with Articles 30 to 43 and 59 to 61

for the carriage of goods by railway authorities under cover of an International Consignment Note (CIM) or International Express Parcels Consignment Note (TIEx).

Legal value of documents used

Article 30

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

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

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

Control of records

Article 31

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

The principal

Article 32

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

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

Label

Article 33

The railway authorities shall ensure that consignments carried under the Community transit procedure are identified by labels bearing a pictogram a specimen of which is shown in Annex VIII.

The labels shall be affixed to the International Consignment Note or to the International Express Parcels Consignment Note and to the relevant railway wagon in the case of a full load or in other cases, to the package or packages.

Modification of the contract of carriage

Article 34

When the contract of carriage is modified so that:

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

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

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

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

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

Movement of goods between Member States

Customs status of goods; use of the International Consignment Note

Article 35

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

2. With respect to goods referred to in Article 1 (2) of Regulation (EEC) No 222/77, the office of departure shall indicate on sheets 1, 2 and 3 of the International Consignment Note that the goods to which that document refers are carried under the external Community transit procedure. The symbol T 1 shall accordingly be clearly shown in box 25.

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

4. Each Member State may provide that goods referred to in Article 1 (3) of Regulation (EEC) No 222/77 may, under conditions which it shall lay down, be placed under the internal Community transit procedure without production at the office of departure of the International Consignment Note in respect of the goods. Production thereof may not, however, be waived in respect of International Consignment Notes drawn up for goods covered by the provisions in Title III.

5. The customs office for the station of destination shall act as the office of destination. If, however, the goods are

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

Identification measures

Article 36

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

Use of sheets of the International Consignments Note

Article 37

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

2. The office of destination shall forthwith return sheet 2 to the railway authorities after stamping it and shall retain sheet 3.

Carriage of goods to or from third countries

Carriage to third countries

Article 38

1. Articles 35 and 36 shall apply to a carriage operation which starts within the Community and is to end outside the Community.

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

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

Carriage from third countries

Article 39

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

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

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

The formalities prescribed by Article 37 shall be carried out at the office of destination.

Carriage in transit through the Community

Article 40

1. The customs offices which are to act as office of departure and office of destination for a carriage operation which starts and is to end outside the Community shall be as laid down in Articles 39 (1) and 38 (2) respectively.

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

Customs status of goods from third countries or in transit

Article 41

Goods which are carried under the provisions of Article 39 (1) or 40 (1) shall be considered as moving under the external Community transit procedure unless an internal Community transit document COM T 2 L establishing the Community status of the goods concerned is submitted in respect thereof.

Provisions relating to express packages

Provisions applicable

Article 42

Subject to the provisions of Article 43, the provisions of Article 35 to 41 shall also apply to carriage under cover of an International Express Parcels Consignment Note.

Customs status of goods; use of sheets of the TIEx document

Article 43

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

(a) the symbol required under Article 35 (2) shall be entered on sheets 2, 3 and 4 of the International Express Parcels Consignment Note;

(b) sheets 2 and 4 of the International Express Parcels Consignment Note shall, as laid down in Article 37, be forwarded to the office of destination, which shall forthwith return sheet 2 to the railway authorities after stamping it and shall retain sheet 4.

Provisions relating to goods carried in large containers

General

Article 44

Formalities under the Community transit procedure shall be simplified in accordance with Articles 45 to 60 and Article 61 (3) and (4) for the carriage of goods which the railway authorities effect by means of large containers, using transport undertakings as intermediaries and making use of Transfer Notes of a type specially devised to be used as a Community transit document and referred to for the purposes of this Regulation as 'Community Transit Transfer Note'. These operations include, where appropriate, the dispatch of consignments by transport undertakings using modes of transport other than rail, in the country of consignment to the railway station of departure in that country and in the country of destination from the railway station of arrival in that country and any transport by sea in the course of the movement between these two stations.

Definitions

Article 45

For the purposes of Articles 44 to 60 and Article 61 (3) and (4):

1. 'transport undertaking' means an undertaking constituted by the railway authorities as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of Transfer Notes;

2. 'large container' means a device for the carriage of goods that is:

   — permanent in nature,

   — specially designed to facilitate the carriage of goods, without intermediate reloading by one or more modes of transport,

   — designed for easy attachment and/or handling,

   — designed in such a way that it can be properly sealed when the application of Article 53 requires this,

   — of a size such that the area bounded by the four lower external angles is not less than 7 m^2.

3. 'Community Transit Transfer Note' means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The Community Transit Transfer Note shall be serially numbered in the top right-hand corner to enable it to be identified. This number shall be made up of six digits, three of which precede and three of which follow the letters TR.

   The Community Transit Transfer Note shall consist of the following sheets, in numerical order:

   — 1: sheet for the head office of the transport undertaking;

   — 2: sheet for the national representative of the transport undertaking in the station of destination;

   — 3 A: sheet for the customs;

   — 3 B: sheet for the consignee;

   — 4: sheet for the head office of the transport undertaking;

   — 5: sheet for the national representative of the transport undertaking in the station of departure;

   — 6: sheet for the consignor.

   Each sheet of the Community Transit Transfer Note, with the exception of sheet No 3 A, shall have a green band approximately four centimetres wide along its right-hand edge.

4. 'List of large containers', hereinafter referred to as 'list', means the document attached to a Community Transit Transfer Note, of which it forms an integral part which is intended to cover the consignment of several large containers from the same station of departure to the same station of destination, at which stations the customs formalities are carried out.

   The number of lists shall be shown in the box used for the description of the documents accopanying the Community Transit Transfer Note. Moreover, the serial number of the appropriate Community Transit Transfer Note shall be entered in the top right-hand corner of each list.

Legal value of document used

Article 46

The Community Transit Transfer Note used by the transport undertaking shall be treated as equivalent to:

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

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

Control of records; information to be supplied

Article 47

1. In each Member State the transport undertaking shall, for purposes of control, make available to the customs authorities through the medium of its national representative or representatives the records held at its accounting office or office or at those of its national representative or representatives.

2. At the request of the customs authorities, the transport undertaking or its national representative or representatives shall communicate to them forthwith any documents, accounting records or information relating to carriage operations already completed or still being undertaken of which those authorities consider they should be informed.

3. The transport undertaking or its national representative or representatives shall inform:

(a) the customs office of destination of any Community Transit Transfer Note, sheet 1 of which has been sent to it without a customs stamp;

(b) the customs office of departure of any Community Transit Transfer Note, sheet 1 of which has not been returned to it and in respect of which it has been unable to ascertain that the consignment has either been correctly presented to the customs office of destination or been exported from the Community to a third country under Article 55.

The principal

Article 48

1. For the carriage of goods as referred to in Article 44 accepted by the transport undertaking in a Member State, the railway administration of that Member State shall be the principal.

2. For the carriage of goods as referred to in Article 44 accepted by the transport undertaking in a third country, the railway administration of the Member State by way of which the goods enter the Community shall be the principal.

Customs formalities during carriage by means other than rail

Article 49

Where customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each Community Transit Transfer Note.

Label

Article 50

The transport undertaking shall ensure that consignments carried under the Community transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex VIII. The labels shall be affixed to the Community Transit Transfer Note and to the large container or containers concerned.

Modification of the contract of carriage

Article 51

Where a contract of carriage is modified so that:

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

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

the transport undertaking shall not carry out the modified contract except with the prior agreement of the office of departure.

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

In all other cases, the transport undertaking may carry out the modified contract; it shall forthwith inform the office of departure of the modification made.

Movemement of goods between Member States

Customs status of goods; lists; waiver of requirement to produce Transfer Note at office of departure

Article 52

1. Where a carriage operation starts and is to end within the Community, the Community Transit Transfer Note shall be produced at the office of departure.

2. In the case of goods referred to in Article 1 (2) of Regulation (EEC) No 222/77, the office of departure shall indicate on sheets 2, 3A and 3B of the Community Transit Transfer Note that the goods to which it refers are carried under the external Community transit procedure.

The symbol T 1 shall accordingly be clearly shown in the box for customs use of sheets 2, 3A and 3B of the Community Transit Transfer Note.

3. Where one or more of the large containers carried under cover of a Community Transit Transfer Note contain goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 and where the other large container or containers contain only goods referred to in Article 1 (3) of that Regulation, a reference to the large container or containers containing the goods referred to in Article 1 (2) of the said Regulation shall be made by the office of departure in the box for customs use of sheets 2, 3A and 3B of the Community Transit Transfer Note, opposite the symbol T 1.

4. When in the case provided for in paragraph 3 lists of large containers are used, separate lists must be completed for containers containing goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 and for containers containing only goods referred to in Article 1 (3) of that Regulation.

These lists must bear a serial number so that they can be identified. A reference to the serial number(s) of the list(s) of large containers containing the goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 is to be entered by the office of departure in the space reserved for customs use on sheets 2, 3A and 3B of the Community Transit Transfer Note, opposite the symbol T 1.

5. All sheets of the Community Transit Transfer Note shall be returned to the party concerned.

6. Each Member State may provide that goods referred to in Article 1 (3) of Regulation (EEC) No 222/77 may, under conditions which it shall lay down, be placed under the internal Community transit procedure without it being necessary to produce to the office of departure the Community Transit Transfer Note relating to those goods. Production of the said Transfer Note may not, however, be waived in the case of goods covered by the provisions of Title III.

7. The Community Transit Transfer Note shall be produced to the customs office — hereinafter referred to as the office of destination — at which a declaration is made with a view to the goods in question being entered for home use or placed under some other customs procedure.

Identification measures

Article 53

Identification of goods shall be ensured in accordance with Article 18 of Regulation (EEC) No 222/77. However, in cases where, under Article 52 (6), the Community Transit Transfer Note is not produced to the office of departure, the customs, having regard to the identification measures taken by the railway authorities, shall not normally seal the large containers. If customs seals are affixed, the space reserved for customs use on sheets 3A and 3B of the Community Transit Transfer Note shall be endorsed accordingly.

Use of sheets of Transfer Note

Article 54

1. The transport undertaking shall forward to the customs office of destination sheets 1, 2 and 3A of the Community Transit Transfer Note.

2. The office of destination shall forthwith return sheets 1 and 2 to the transport undertaking after stamping them and shall retain sheet 3A.

Carriage of goods to or from third countries

Carriage to third countries

Article 55

1. Where a carriage operation starts within the Community and is to end outside the Community, Article 52 (1) to (6) and Article 53 shall apply.

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

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

Carriage from third countries

Article 56

1. Where a carriage operation starts outside the Community and is to end within the Community, the customs office responsible for the frontier station through which the goods enter the Community shall act as the office of departure. No formalities need be carried out at the office of departure.

2. The customs office to which the goods are presented shall act as the office of destination.

The formalities provided for in Article 54 shall be carried out at the office of destination.

Carriage in transit through the Community

Article 57

1. Where a carriage operation starts and is to end outside the Community, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Article 56 (1) and Article 55 (2) respectively.

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

Customs status of goods from third countries or in transit

Article 58

Goods which are carried under Articles 56 (1) or 57 (1) shall be considered as moving under the external Community transit procedure unless an internal Community transit document COM T 2 L establishing the Community status of the goods concerned is submitted in respect thereof.

Statistical provisions

Article 59

1. The railway authorities shall, for the purpose of compiling transit statistics, supply the department responsible for the external trade statistics in the Member State of departure with the necessary information regarding each Community transit operation in respect of which they have acted as principals by virtue of Articles 32 and 48.

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

3. In the case of carriage operations effected by means of large containers as referred to in Articles 44 to 58, each Member State may stipulate that the information to be provided by virtue of paragraphs 1 and 2 shall relate also to carriage by road within the said Member State, to the station of departure or from the station of destination; such information should include mention of any transhipments carried out in connection with such carriage operations.

4. The railway authorities may not, for the purpose of applying paragraphs 1, 2 and 3, require the consignor to supply any further information in addition to the information shown on the International Consignment Note, the International Express Parcels Consignment Note or the Community Transit Transfer Note except for the names of the countries of dispatch/export and of destination of the goods carried.

Other provisions

Provisions of Regulation (EEC) No 222/77 not applicable

Article 60

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

Scope of the normal procedure and of the simplified procedures

Article 61

1. The provisions of Articles 29 to 43 shall not preclude the use of the procedure provided for in Regulation (EEC) No 222/77, in which case Articles 31 and 33 shall nevertheless apply.

2. In the case referred to in paragraph 1, a reference to the Community transit document or documents used shall be clearly entered in box 32 or box 20 respectively at the time when the International Consignment Note or the International Express Parcels Consignment Note is filled in. This reference shall specify the type, office of issue, date and registration number of each document used.

In addition, sheet 2 of the International Consignment Note or of the International Express Parcels Consignment Note shall be stamped by the railway authority responsible for the last railway station involved in the Community transit operation. The authority shall stamp the document after ascertaining that carriage of the goods is covered by the Community transit document or documents referred to.

3. When Articles 44 to 58 are applied, the procedure laid down in Regulation (EEC) No 222/77 may not be used.

4. Where a Community transit operation is effected under cover of a Community Transit Transfer Note in accordance with Articles 44 to 58, the International Consignment Note used for the operation shall be excluded from the scope of Articles 29 to 43, 59, 60 and 61 (1) and (2). The International Consignment Note shall bear a clear reference in box 32 to the Community Transit Transfer Note. This reference must comprise the words 'Transfer Note' followed by the serial number.

CHAPTER II

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

General

Article 62

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

This Chapter shall not, however, apply to goods to which Title III applies.

Formalities at the office of departure

The authorized consignor

Article 63

The customs authorities of each Member State may authorize any person who fulfils the conditions laid down in Article 63 and who intends to carry out Community transit operations (hereinafter referred as 'the authorized consignor') not to produce at the office of departure either the goods concerned or the Community transit declaration in respect thereof.

Conditions of the authorization

Article 64

1. The authorization provided for in Article 63 shall be granted only to persons:

(a) who frequently consign goods;

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

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

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

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

Content of the authorization

Article 65

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

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

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

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

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

Authentication in advance

Article 66

1. The authorization shall stipulate that the box reserved for the office of departure on the front of the Community transit declaration form:

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

or

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

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

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

Formalities upon departure of goods

Article 67

1. The authorized consignor shall, not later than the time of dispatching the goods, enter on the front of copies 1, 4 and 5 of the duly completed Community transit declaration in the box 'Control by office of departure' particulars of the period

within which the goods must be produced at the office of destination and of the identification measures applied and one of the following endorsements:

— Procedimiento simplificado

— Forenklet procedure

— Vereinfachtes Verfahren

— Απλουστευμένη διαδικασία

— Simplified procedure

— Procédure simplifiée

— Procedura semplificata

— Vereenvoudigde regeling

— Procedimento simplificado

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

3. Where the customs authorities of the Member State of departure carry out a control on the departure of a consignment, they shall record the fact in the box 'Control by office of departure' on the front of copies 1, 4 and 5 of the Community transit declaration.

The principal

Article 68

The Community transit declaration, duly completed and endorsed as specified in Article 67 (1), shall be treated as equivalent to an external Community transit document or an internal Community transit document as the case may be, and the authorized consignor who signed the declaration shall be the principal.

Waiver of signature

Article 69

1. The customs authorities may authorize the authorized consignor not to sign Community transit declarations bearing the special stamp referred to in Annex IX and drawn up by an electronic or automatic data-processing system. Such authorization shall be subject to the conditions that the authorized consignor has previously given those authorities a written undertaking acknowledging that he is the principal for all Community transit operations effected under cover of Community transit documents bearing the special stamp.

2. Community transit documents drawn up in accordance with paragraph 1 shall contain in the box reserved for the principal's singature one of the following forms of wording:

— Dispensa de firma

— Fritaget for underskrift

— Freistellung von der Unterschriftsleistung

— Δεν απαιτείται υπογραφή

— Signature waived

— Dispense de signature

— Dispensa dalla firma

— Van ondertekening vrijgesteld

— Dispensada a assinatura

Liability of the authorized consignor

Article 70

1. The authorized consignor shall:

(a) comply with the provisions of this Chapter and of the conditions of the authorization; and

(b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

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

Formalities at the office for destination

The authorized consignee

Article 71

1. The customs authorities of each Member State may dispense with production at the office of destination of goods transported under a Community transit procedure when goods are intended for a person who fulfils the conditions laid down in Article 72 (hereinafter referred to as 'the authorized consignee') previously authorized by the customs authorities of the Member State responsible for the office of destination.

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

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

Conditions of the authorization

Article 72

1. The authorization referred to in Article 71 shall be granted only to persons:

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

and

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

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

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

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

Contents of the authorization

Article 73

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

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

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

2. Without prejudice to Article 76, customs authorities shall specify in the authorization whether any action by the office of destination is required before the authorized consignee may dispose of goods received.

Obligations of the authorized consignee

Article 74

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

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

(b) send without delay to the office of destination the copies of the Community transit document which accompanied the consignment, indicating the date of arrival and the condition of any seals affixed.

2. The office of destination shall annotate appropriately such copies of the Community transit document.

Other provisions

Controls

Article 75

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

Exclusion of certain goods

Article 76

The customs authorities of the Member State of departure or destination may exclude certain categories of goods from the facilities provided for in Articles 63 and 71.

Special case of consignments by rail

Article 77

1. When production of the Community transit declaration at the office of departure is not required in respect of goods referred to in Article 1 (2) of Regulation (EEC) No 222/77 which are to be dispatched under cover of an International Consignment Note, an International Express Parcels Consignment Note, or a Community Transit Transfer Note, in accordance with Articles 29 to 61, the customs authorities shall take the necessary measures to ensure that sheets 1, 2 and 3 of the International Consignment Note, sheets 2, 3 and 4 of the International Express Parcels Consignment Note or sheets 2, 3A and 3B of the Community Transit Transfer Note bear the symbol 'T 1'.

2. When goods carried under Articles 29 to 61 are intended for an authorized consignee, the customs authorities may provide that, by way of derogation from Article 71 (2) and Article 74 (1) (b), sheets 2 and 3 of the International Consignment Note, sheets 2 and 4 of the International Express Parcels Consignment Note or sheets 1, 2 and 3A of the Community Transit Transfer Note are to be delivered direct by the railway authorities or by the transport undertaking to the office of destination.

CHAPTER III

SIMPLIFICATION OF FORMALITIES APPLICABLE TO CERTAIN GOODS

Provisions relating to motorized road vehicles

Proof of Community status

Article 78

Without prejudice to the provisions applicable to temporary import of road vehicles, the provisions of the Treaty regarding the free movement of goods shall apply to all motorized road vehicles registered in a Member State of the Community:

(a) provided that they are accompanied by their registration plates and documents and that the registration particulars shown on the registration documents and plates clearly establish the Community status of the goods;

(b) in other cases, if an internal Community transit document is produced.

Community transit procedure not compulsory

Article 79

The formalities of the Community transit procedure shall not be compulsory for the dispatch of a motorized road vehicle registered in a Member State of the Community which is returned to this Member State by means other than its own power provided that it satisfies the conditions laid down in subparagraph (a) of Article 78.

Provisions relating to certain packings

Article 80

1. The formalities of the Community transit procedure shall not be compulsory for the dispatch of the packings defined in paragraph 3 which can be identified as belonging to a person established in a Member State and which are being returned empty after use from another Member State, provided that they are declared as Community goods and that there is no doubt as to the accuracy of that declaration.

2. The provisions of the Treaty establishing the European Economic Community relating to the free movement of goods shall apply to packings which, pursuant to paragraph 1, are carried without the formalities of the Community transit procedure.

3. The simplification provided for in paragraph 1 shall be granted for receptacles, packings, pallets and other similar equipment used for the carriage of goods consigned within the Community, excluding those containers which are defined in Article 1 (b) of the Geneva Customs Convention on Containers of 18 May 1956.

Provisions relating to railway wagons

Article 81

Without prejudice to the provisions applicable to the temporary import of railway wagons, the provisions of the Treaty regarding the free movement of goods shall apply to all goods wagons belonging to a railway company of a Member State of the Community:

(a) provided that the code number and ownership mark (distinguishing letters) displayed on them establish their Community status beyond all doubt; or

(b) in other cases, if an internal Community transit document is produced.

TITLE V

PROVISIONS RELATING TO THE DOCUMENT CERTIFYING THE COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE INTERNAL COMMUNITY TRANSIT PROCEDURE (COM T 2 L DOCUMENT)

CHAPTER 1

ISSUE AND USE OF THE DOCUMENT

Scope

Article 82

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

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

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

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

Condition of direct carriage

Article 83

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

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

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

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

Conditions of issue; retroactive issue

Article 84

1. Document COM T 2 L shall, save as provided in Articles 88 and 93, be made out in a single copy.

2. Document COM T 2 L and, where necessary document(s) COM T 2 L bis shall be authenticated by the customs authorities of the Member State of departure in box C (Office of departure) on these documents, on application by the person concerned. The documents shall be returned to the person concerned as soon as the customs formalities connected with the dispatch of the goods to the Member State of destination have been completed.

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

— Expedido a posteriori

— Udstedt efterfølgende

— Nachträglich ausgestellt

— Εκδοθέν εκ των υστέρων

— Issued retroactively

— Delivré a posteriori

— Rilasciato a posteriori

— Achteraf afgegeven

— Emitido a posteriori

Use of loading lists

Article 85

1. Where a COM T 2 L document is to be drawn up in respect of a consignment comprising two or more kinds of goods, the particulars relating to those goods may be entered on one or more loading lists within the meaning of Article 5 (2), instead of in boxes 31 'Packages and description of goods', 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where applicable, 44 'Additional information/Documents produced/Certificates and authorizations' of the form needed to draw up the COM T 2 L document.

Where loading lists are used, the boxes in question on the COM T 2 L document shall be barred.

2. The upper part of the box referred to in Article 6 (b) is intended for the symbol T 2 L; the lower part of that box is intended for the customs stamp.

The column 'Country of dispatch/export' of the loading list is not to be completed.

3. The loading list shall be produced in the same number of copies as the COM T 2 L document to which it relates; it shall be signed by the person who signs the COM T 2 L document.

4. Where two or more loading lists are attached to one COM T 2 L document, such loading lists shall bear a serial number assigned by the person concerned; the number of loading lists attached shall be entered in box 4 'loading lists', of the form used to draw up the COM T 2 L document.

Production of document COM T 2 L at destination

Article 86

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

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

Control of document COM T 2 L

Article 87

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

Document COM T 2 L in triplicate

Article 88

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

A customs office issuing a COM T 2 L document in triplicate shall enter on each copy one of the following forms of wording:

— Expedido por triplicado

— Udstedt i tre eksemplarer

— In drei Exemplaren ausgestellt

— Εκδιδόμενο σε τρία αντίτυπα

— Issued in triplicate

— Délivré en trois exemplaires

— Rilasciato in tre esemplari

— Afgegeven in drie exemplaren

— Emitido em três exemplares

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

2. The original and the copy returned to the person concerned shall be produced to the office referred to in Article 86. This office shall stamp the copy and return it to the issuing office for verification purposes; it shall be informed of the result thereof only if an irregularity is established.

CHAPTER II

SIMPLIFIED PROCEDURE FOR THE ISSUE OF THE DOCUMENT

The authorized consignor

Article 89

The Customs authorities of each Member State may authorize any person, hereinafter referred to as 'the authorized consignor', who meets the conditions set out in Article 90 and who intends dispatching goods under a COM T 2 L document, to use this document without observing the provisions of Article 84 (2).

Conditions of the authorization

Article 90

1. The authorization provided for in Article 89 shall be granted only to persons:

(a) who frequently consign goods;

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

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

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

Contents of the authorization

Article 91

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

(a) the customs office assigned to pre-authenticate the forms used in drawing up COM T 2 L documents as prescribed in Article 92 (1) (a); and

(b) the manner in which the authorized consignor shall establish that those forms have been properly used.

2. The customs authorities shall specify the period within which and the manner in which the authorized consignor shall notify the responsible customs office so that such office may carry out any necessary controls before departure of the goods.

Authentication in advance and formalities upon departure

Article 92

1. The authorization shall stipulate that box C (Office of departure) on the front of the forms used in drawing up the COM T 2 L document and, if applicable, document(s) COM T 2 L bis must:

(a) be stamped in advance with the stamp of the customs office referred to in subparagraph (a) of Article 91 (1) and be signed by an official of that office;

or

(b) be stamped by the authorized consignor with a special metal stamp approved by the customs authorities and conforming to the specimen in Annex IX. The imprint of the stamp may be preprinted on the forms if the printing is entrusted to a printing works approved for that purpose.

2. Not later than on consignment of the goods, the authorized consignor shall complete and sign the form. In addition, he shall enter in the box reserved for control by the office of departure the name of the responsible customs office, the date of completion of the document, such particulars of export documentation as are required by the Member State of departure and one of the following endorsements:

— Procedimiento simplificado

— Forenklet procedure

— Vereinfachtes Verfahren

— Απλουστευμένη διαδικασία

— Simplified procedure

— Procédure simplifiée

— Procedura semplificata

— Vereenvoudigde regeling

— Procedimento simplificado

3. The form, properly completed and endorsed as specified in paragraph 2 and signed by the authorized consignor, shall be treated as equivalent to a document certifying the Community status of the goods.

Obligation to make a copy

Article 93

The authorized consignor shall make a copy of each document COM T 2 L issued under this chapter. The customs authorities shall specify the conditions under which the copy document shall be produced for purposes of control and retained for not less than two years.

Controls upon the authorized consignor

Article 94

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

Liability of the authorized consignor

Article 95

1. The authorized consignor shall:

(a) comply with the provisions of this Chapter and of the authorization; and

(b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the authenticating offices, as referred to in subparagraph (a) of Article 91 (1), or of the special stamp.

2. In the event of the misuse by any person of forms which are intended for use in drawing up COM T 2 L documents and which bear the imprint of the stamp of the customs office referred to in subparagraph (a) of Article 91 (1) or of the special stamp, then, without prejudice to any criminal proceedings, and unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b), the authorized consignor shall be liable for the amount payable in respect of duties and other charges which are unpaid in any Member State in consequence of such misuse.

Exclusion of certain goods

Article 96

The customs authorities of the exporting Member State may exclude certain categories of goods and types of traffic from the facilities provided for in this Chapter.

TITLE VI

FINAL PROVISIONS

Repeal of certain provisions of Regulation (EEC) No 223/77; table of equivalence

Article 97

1. Regulation (EEC) No 223/77 is hereby repealed with the exception of Article 1 (3), Article 2 (1), (5) (a) and (d), (6), (9) and (10), Article 2a, Articles 10 to 14, Article 15 (2), Articles 56 and 57, Articles 61 to 61f and Annexes VI, VI A and VI B.

2. References to the provisions repealed shall be construed as references to this Regulation.

References to the Articles of Regulation (EEC) No 223/77 shall be interpreted in accordance with the table of equivalence in Annex X.

Transitional measures

Article 98

Procedures begun, in accordance with the provisions of Regulation (EEC) No 223/77, on 31 December 1987 at the latest will be continued after that date under the conditions laid down in that Regulation.

Article 99

1. Guarantors who, by application of the second subparagraph of Article 17 (1), issue flat-rate guarantee vouchers with limited validity and who at the date of entry into force of this Regulation are in possession of vouchers of this type bearing the indication provided for before that date, may continue to issue these vouchers while stocks last.

2. Interested parties who, at the date of entry into force of this Regulation, use the transit advice note and the receipt of the specimens in force before that date may continue to use these forms while stocks last.

3. Guarantors who, at the date of entry into force of this Regulation issue flat-rate guarantee vouchers of the specimen which was in force before that date, may continue to issue these vouchers while stocks last.

4. Authorized consignors who, at the date of entry into force of this Regulation, use the special stamp of the specimen which was in force before that date, may continue to use this special stamp until 31 December 1992.

Amendments

Article 100

1. Regulation (EEC) No 679/85, as amended by Regulation (EEC) No 2791/86, is hereby amended as follows: in copy 4 of the specimen single document form contained in Annex I and in copy 4/5 of the specimen single document form given in Annex II, in the 'Important Note' which appears under boxes 5 and 6, the figure 4 should be inserted after the words 'where appropriate' in the list of boxes required to be completed.

2. Regulation (EEC) No 2855/85, as amended by Regulation (EEC) No 2792/86, is hereby amended as follows: in Annex III, Title I, B, fourth indent, the figure 4 should be inserted in the appropriate place in numerical order in the list of boxes which may be completed.

Entry into force

Article 101

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 27 March 1987.

For the Commission
COCKFIELD
Vice-President

ANNEX I

LOADING LIST

Item No	Marks, numbers, number and kind of packages; description of goods	Country of dispatch/ export	Gross mass (kg)	Reserved for customs

(Signature)

ANNEX II

COMMUNITY TRANSIT

AVISO DE PASO
GRÆNSEOVERGANGSATTEST
GRENZÜBERGANGSSCHEIN
ΔΕΛΤΙΟ ΔΙΕΛΕΥΣΕΩΣ
TRANSIT ADVICE NOTE

AVIS DE PASSAGE
AVVISO DI PASSAGGIO
KENNISGEVING VAN DOORGANG
AVISO DE PASSAGEM

Identification of means of transport: .....

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

ANNEX III

COMMUNITY TRANSIT

RECIBO
ANKOMSTBEVIS
EINGANGSBESCHEINIGUNG
ΑΠΟΔΕΙΞΗ ΠΑΡΑΛΑΒΗΣ
RECEIPT

RÉCÉPISSÉ
RICEVUTA
ONTVANGSTBEWIJS
RECIBO

The customs office at .....

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

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

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

Official stamp

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

.....
(Signature)

(1) Delete as necessary.

ANNEX IV

CERTIFICATE OF GUARANTEE

COMMUNITY TRANSIT

(recto)

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

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

BELGIUM	DENMARK	GERMANY	GREECE	SPAIN	FRANCE
IRELAND	ITALY	LUXEMBOURG	NETHERLANDS	PORTUGAL	UNITED KINGDOM

8. Validity extended until

Day | Month | Year

____ | ____ | ____ inclusive

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

(Place of signature) (Date)

(Signature and stamp)

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

(Place of signature) (Date)

(Signature and stamp)

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

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

(verso)

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

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

ANNEX V

(recto)

COMMUNITY TRANSIT **A 000 000**

FLAT-RATE GUARANTEE VOUCHER

Issued by: .....

.....

(Name and address of individual or firm)

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

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

This voucher is valid for an amount of up to 7 000 ECU for one Community transit operation beginning not later than .....

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

.....

(Name and address of individual or firm)

....

(Signature of principal (1)) (Signature and stamp of guarantor)

(1) Signature optional.

(verso)

To be completed by office of departure

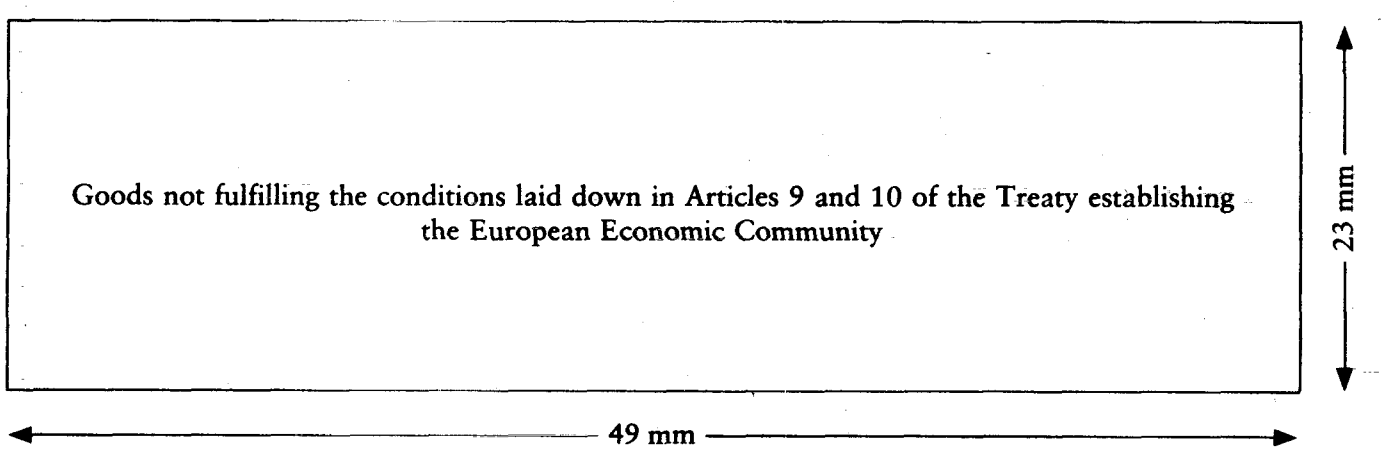
Community transit operation effected under document T 1/T 2/T 2 ES/T 2 PT, registered on ..... under No ..... by the office at .....

....

(Official stamp) (Signature)

ANNEX VI

YELLOW LABEL



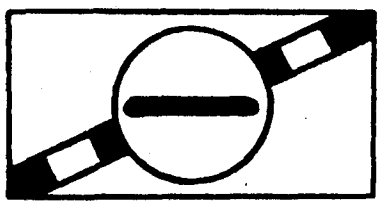
ANNEX VII

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

1	2	3
Harmonized system heading No	Description	Quantity corresponding to the standard amount of 7 000 ECU
02.01	Meat of bovine animals, fresh or chilled	3 000 kg
02.02	Meat of bovine animals, frozen	3 000 kg
ex 02.10	Meat of bovine animals, salted, in brine, dried or smoked	3 000 kg
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	5 000 kg
04.05	Butter and other fats and oils derived from milk	3 000 kg
04.06	Cheese and curd	3 500 kg
ex 09.01	Coffee, not roasted, whether or not decaffeinated	3 000 kg
ex 09.01	Coffee, roasted, whether or not decaffeinated	2 000 kg
09.02	Tea	3 000 kg
ex 16.01	Sausages and similar products of meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of bovine animals	3 000 kg
ex 21.01	Extracts, essence and concentrates, of coffee	1 000 kg
ex 21.01	Extracts, essences and concentrates, of tea	1 000 kg
ex 21.06	Food preparations not elsewhere specified or included, containing 18 % or more by weight of milkfats	3 000 kg
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09	15 hl
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	15 hl
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 hl
ex 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol	3 hl
ex 22.08	Spirits, liqueurs and other spirituous beverages	5 hl
ex 24.02	Cigarettes	70 000 items
ex 24.02	Cigarillos	60 000 items
ex 24.02	Cigars	25 000 items
ex 24.03	Smoking tobacco	100 kg
ex 27.10	Light and medium petroleum oils and gas oils	200 hl
33.03	Perfumes and toilet waters	5 hl

ANNEX VIII

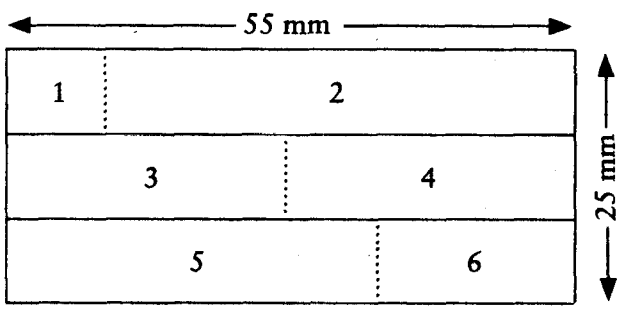
LABEL (Articles 33 and 50)



Colour: black on green.

ANNEX IX

SPECIAL STAMP



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

ANNEX X

TABLE OF EQUIVALENCE

Regulation (EEC) No 223/77	This Regulation
Article	*Article*
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
15	10
16	11
18	12
19	13
20	14
21	15
22	16
23	17
24	18
25	19
27	20
28	21
29	22
30	23
31	24
32	25
33	26
34	27
35	28
36	29
37	30
38	31
39	32
40	33
41	34
42	35
43	36
44	37
45	38
46	39
47	40
48	41
49	42
50	43
50a	44
50b	45
50c	46
50d	47
50e	48
50f	49
50g	50
50h	51
50i	52
50j	53
50k	54
50l	55
50m	56

Regulation (EEC) No 223/77	This Regulation
50n	57
50o	58
51	59
52	60
53	61
54	62
55	63
56	64
57	65
58	66
59	67
60	68
60a	69
61	70
62	71
63	72
64	73
65	74
66	75
67	76
68	77
68a	78
68b	79
68c	80
68d	81
69	82
70	83
71	84
—	85
72	86
73	87
74	88
75	89
—	90
76	91
77	92
78	93
79	94
80	95
81	96
82	97
—	98
—	99
—	100
84	101
Annex	*Annex*
V	I
VII	II
VIII	III
IX	IV
X	V
XII	VI
XIII	VII
XIV	VIII
XV	IX