COMMISSION REGULATION (EEC) No 1544/87

of 3 June 1987

laying down detailed rules for the application of Council Regulation (EEC) No 3690/86 concerning the abolition within the framework of the TIR Convention of customs formalities on exit from a Member State at a frontier between two Member States

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3690/86 of 1 December 1986 concerning the abolition within the framework of the TIR Convention of customs formalities on exit from a Member State at a frontier between two Member States (1), and in particular Article 6 thereof,

Whereas detailed rules should be laid down according to which the office of entry should discharge the TIR carnet on behalf of the office of exit, inform that office thereof and, where necessary, notify it of any irregularities discovered;

Whereas it is necessary to define the methods of cooperation to be employed by the customs offices concerned for the purpose of implementing those provisions of Regulation (EEC) No 3690/86 which determine in which Member State any irregularities should be deemed to have been discovered;

Whereas account should be taken of specific situations in which TIR operations are suspended for part of the journey;

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

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down the detailed rules for the implementation of Regulation (EEC) No 3690/86, hereinafter referred to as 'the basic Regulation'.

Article 2

Where, in accordance with Article 2 of the basic Regulation, the road vehicle, combination of road vehicles, or container is presented together with the load and relevant TIR carnet to the customs authorities at the office of entry, those authorities shall in the first instance discharge the TIR carnet on behalf of the Member State which the TIR consignment has just left.

To this end, the said authorities shall enter the following particulars on the voucher No 2 (green voucher) containing the certificate of acceptance in the latter Member State:

A. *Goods manifest*

- Box 24: indication of the office of entry (name)
- Box 25: mark with a cross if the seals are found to be intact
- Box 28: customs officer's signature and office of entry stamp

B. *Counterfoil*

- Box 1: indication of the office of entry (name)
- Box 2: mark with a cross if the seals are found to be intact
- Box 4: to be completed as necessary
- Box 5: enter the words: 'Discharged on behalf of ...' (Member State which the TIR consignment has just left)
- Box 6: customs officer's signature and office of entry stamp

Article 3

Following completion of the formalities referred to in Article 2, the office of entry shall detach voucher No 2, thus completed, from counterfoil No 2 of the TIR carnet. It shall then carry out the TIR carnet acceptance formalities for which it is responsible as the office of entry.

Article 4

Subject to the provisions of Article 5, vouchers No 2 which the office of entry has completed and detached in the course of one day shall be sent to the corresponding office of exit within a reasonable period of time, in any case not exceeding one week.

The office of exit shall deal with those vouchers No 2 as appropriate, in accordance with its own administrative rules.

Article 5

1. Any irregularity discovered by the office of entry shall in all cases be indicated on voucher No 2.

2. For the purposes of paragraph 1, the office of entry shall proceed as follows:

(1) OJ No L 341, 4. 12. 1986, p. 1.

(a) in the case of an irregularity concerning only the integrity of the seals or other identification marks, the office of entry shall refrain from marking a cross in box 25 and shall, where appropriate, indicate in that box any new seals affixed;

(b) any other irregularity shall be indicated in box 27 and, should the space in that box be insufficient, those particulars shall be continued on the back of voucher No 2.

The particulars referred to under (b) above shall, in so far as possible, be given in the form of one of the following endorsements, as appropriate:

— Diferencias: sobra: .....
falta: .....
clase de mercancías: .....

— Uoverensstemmelse: overtallig: .....
manko: .....
indhold: .....

— Unstimmigkeiten: Mehrmenge: .....
Fehlmenge: .....
Art der Waren: .....

— Διαφορές: Πλεόνασμα: .....
Έλλειμμα: .....
Περιγραφή εμπορευμάτων: .....

— Differences: excess: .....
shortage: .....
description of goods: .....

— Différences: excédent: .....
manquant: .....
nature des marchandises: .....

— Differenze: eccedenza: .....
deficienza: .....
natura: delle merci: .....

— Verschillen: teveel: .....
tekort: .....
soort goederen: .....

— Diferenças: para mais: .....
para menos: .....
natureza das mercadorias: .....

3. The voucher No 2, completed as provided for under paragraphs 1 and 2 must be handed in the office of exit no later than the first working day following.

Article 6

In cases of the type referred to in Article 5 (2) (a) the office of entry shall refrain from marking a cross in box 2 of the counterfoil No 2 corresponding to the voucher No 2 which it has detached and shall indicate in box 4 of that counterfoil any new seals affixed.

In cases of the type referred to in Article 5 (2) (b) the office of entry shall indicate in box 5 of the said counterfoil any irregularities discovered.

Article 7

1. Except in cases where the irregularity consists of an excess, the office of entry shall, where appropriate, indicate on voucher No 2 whether the irregularity constitutes an infringement of its national laws and regulations that is liable to give rise to the recovery of duties and other charges.

2. If the indication referred to in paragraph 1 has been entered on the voucher No 2 which is sent to it, the office of exit shall examine whether the irregularity concerned also constitutes an infringement of its own national laws and regulations that is liable to give rise to the recovery of duties and other charges.

3. As soon as the office of exit has the results of the examination referred to in paragraph 2, it shall immediately inform the office of entry:

— that no infringement within the meaning of paragraph 2 has taken place in the country of exit, or

— that an infringement within the meaning of paragraph 2 has taken place in the country of exit and shall give details of the action which has been or is to be taken in that connection.

Article 8

The provisions of Articles 2 to 7 shall apply whatever mode of transport is used by the TIR consignment at the time when it crosses the internal frontier within the meaning of the third indent of Article 1 (2) of the basic Regulation.

However, those provisions shall not apply where, pursuant to Article 26 (2) of the TIR Convention, the TIR operation is suspended during a part of the journey carried out under a simpler customs transit procedure or where the use of a customs transit procedure is not necessary.

Article 9

This Regulation shall enter into force on 1 July 1987.

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

Done at Brussels, 3 June 1987.

For the Commission

COCKFIELD

Vice-President