I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 3442/87

of 19 October 1987

concerning the conclusion of an Agreement in the form of an exchange of letters on the amendment of the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit and concerning the application in the Community of Decision No 1/87 of the EEC-Austria Joint Committee on Community transit amending the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, and the Appendices thereto

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the Agreement in the form of an exchange of letters on the amendment of the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit [1] signed on 30 November 1972 should be approved; whereas the proposed amendment is the subject of Recommendation No 1/87 of the EEC-Austria Joint Committee on Community transit; whereas that Recommendation provides for making such amendments to the Agreement as are made necessary by the introduction of the single administrative document;

Whereas Article 16 of the said Agreement confers on the Joint Committee set up by the Agreement the power to adopt by Decision certain amendments to the Agreement and the Appendices thereto;

Whereas the Joint Committee has decided to amend the Agreement of 30 November 1972 and the Appendices thereto in order, *inter alia*, to take account of the technical adjustments made to the rules on Community transit as a result of the introduction of the single administrative document, instituted in connection with the simplification of formalities in trade within the Community;

Whereas the said amendments are the subject of Decision No 1/87 of the Joint Committee; whereas it is necessary to take the measures which the implementation of that Decision requires,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters on the amendment of the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit is hereby approved on behalf of the Community.

The text of the Agreement appears in Annex A.

Article 2

The President of the Council is hereby authorized to designate the person empowered to sign the Agreement in order to bind the Community.

Article 3

Decision No 1/87 of the EEC-Austria Joint Committee on Community transit amending the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit and the Appendices thereto shall be applicable in the Community.

The text of the Decision appears in Annex B.

Article 4

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

[1] OJ No L 294, 29. 12. 1972, p. 1.

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

Done at Luxembourg, 19 October 1987.

For the Council

The President

U. ELLEMANN-JENSEN

ANNEX A

AGREEMENT

in the form of an exchange of letters on the Amendment of the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit

A. *Letter from the Community*

Brussels,

Sir,

The EEC-Austria Joint Committee on Community transit has proposed, in its Recommendation No 1/87, certain amendments to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit. The proposed amendments are annexed hereto.

I have the honour to inform you that the Community is in agreement with these amendments and I would propose that they enter into force on 1 January 1988. I should be grateful if you would confirm the agreement of the Republic of Austria to these amendments and to the date proposed for their entry into force.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the Council
of the European Communities

B. *Letter from the Republic of Austria*

Brussels,

Sir,

I have the honour to acknowledge receipt of your letter of today's date, which reads as follows:

'The EEC-Austria Joint Committee on Community transit has proposed, in its Recommendation No 1/87, certain amendments to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit. The proposed amendments are annexed hereto.

I have the honour to inform you that the Community is in agreement with these amendments and I would propose that they enter into force on 1 January 1988. I should be grateful if you would confirm the agreement of the Republic of Austria to these amendments and to the date proposed for their entry into force.'.

I have the honour to confirm the agreements of the Republic of Austria to the contents of the letter subject to notification of the conclusion of the national procedures laid down by the Constitution.

Please accept, Sir, the assurance of my highest consideration.

For the Republic of Austria

APPENDIX

RECOMMENDATION No 1/87 OF THE EEC-AUSTRIA JOINT COMMITTEE — COMMUNITY TRANSIT

of 14 August 1987

amending the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, and in particular Article 16 (2) (a) thereof,

Whereas, in the event of several consignments of goods being grouped together by one person with a view to their being carried on a single means of transport for delivery to one consignee who undertakes to distribute them to the various consignees, such consignments should, for reasons of administrative rationalization and simplification, be included in the same Community transit declaration;

Whereas the rules on Community transit, as contained in Appendices I and II to the Agreement, have been amended so that the documents currently used for Community transit procedures will be replaced by the single document introduced in order to simplify formalities in trade within the Community;

Whereas the Community rules introducing the single document and laying down provisions on the use of that document do not cover trade between the European Economic Community and Austria;

Whereas it is essential, however, that the document provided for in the said rules be used if Community transit procedures are applied to such trade; whereas it is important, therefore, that the forms and the rules on the basis of which those documents are made out should be incorporated into the Agreement and have the same legal value as the Agreement,

HEREBY RECOMMENDS THE CONTRACTING PARTIES TO THE AGREEMENT:

(a) to amend the Agreement with effect from 1 January 1988 as indicated in the Annex to this Recommendation;

(b) to inform each other by an exchange of letters that they accept this Recommendation.

Done at Brussels, 14 August 1987.

For the Joint Committee

The Chairman

E. R. VILAR

ANNEX

Amendments to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit

A. Article 3 of the Agreement shall be amended as follows:

1. The figure 1 shall be inserted before the current text which thus becomes paragraph 1.

2. The following paragraph shall be added:

'2. Where several consignments of goods are grouped together and loaded on a single means of transport, within the meaning of Article 16 (2) of the Regulation on Community transit (Appendix I), and are dispatched as a grouped consignment by one principal in a single Community transit operation from one office of departure to one office of destination for delivery to one consignee, those consignments shall, save in exceptional, duly justified cases, be included in one Community transit declaration with the corresponding loading lists.'

B. The Additional Protocol appearing hereafter becomes an integral part of the Agreement.

APPENDIX

ADDITIONAL PROTOCOL

amending the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit

Forms T 1 and T 2

Article 1

For the purposes of Articles 12 and 39 of the Regulation on Community transit (Appendix I), the T 1 external Community transit declaration and the internal Community transit declaration — called the 'T 2 declaration' for the purposes of the Agreement — shall be made on the forms contained in Annexes I to IV to this Protocol. Only copies 1, 4, 5 and 7 of those forms shall be used for Community transit purposes.

T 1 and 2 Declarations

Article 2

1. 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 contained in Annexes I and II to this Protocol. 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 contained in Annexes III and IV to this Protocol.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the supplementary forms used conform to the specimen contained in Annexes I or II to this Protocol, 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 contained in Annexes I and II to this Protocol. 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 contained in Annexes III and IV to this Protocol.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the supplementary forms used conform to the specimen contained in Annexes I or II to this Protocol, the symbol 'T 2 bis' shall be entered in the right-hand subdivision, of box 1 of the said forms.

2. In the case of consignments containing at the same time goods of the types referred to in Article 1 (2) and (3) of the Regulation on Community transit (Appendix I), supplementary documents which conform to the specimen contained in Annexes III and IV or, where appropriate, Annexes I and II to this Protocol 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 contained in Annexes I and II to this Protocol. In this case, the symbol 'T' shall be entered in the right-hand subdivision in box 1 of the said form; the blank space following 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' shall 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 contained in Annexes I and II to this Protocol.

3. When one of the symbols referred to in paragraph 1 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 the Regulation on Community transit (Appendix I), the provisions of paragraph 2 and of Article 6 (2) have not been complied with, goods under cover of such documents shall be deemed to be moving under the external Community transit procedure.

Form COM T 2 L

Article 3

For the purposes of the first subparagraph of Article 2 (2), Article 7 (3), Article 9 and Article 49 (2) (b) of the Regulation on Community transit (Appendix I), the document used to establish the Community status of the goods — referred to as 'document COM T 2 L' — shall be drawn up on a form which conforms to copy 4 of the specimen contained in Annex I to this Protocol or to copy 4/5 of the specimen contained in Annex II to this Protocol.

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 contained in Annexes III and IV respectively to this Protocol.

When, in the event of use of a computerized system for processing declarations which issues such declarations, the forms contained in Annexes III and IV respectively to this Protocol are not used as supplementary forms, the document COM T 2 L shall be supplemented by one or more forms which conform to copy 4 or to copy 4/5 of the specimen contained in Annexes I and II respectively to this Protocol.

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 contained in Annexes I and II respectively to this Protocol. 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 contained in Annexes I and III or II and IV respectively to this Protocol.

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 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II).

Completion of T 1 and T 2 Declarations

Article 4

The declarations referred to in Article 1 shall be completed in accordance with the provisions of Articles 8 and 9 of this Protocol. They shall be used in accordance with the provisions of the Regulation on Community transit (Appendix I).

Loading lists

Article 5

The persons concerned shall have the option, for the purpose of completing Community transit formalities for consignments consisting of several types of goods, of using loading lists in accordance with the provisions of Article 1 (2), Article 2 (1), Article 5 (1), and Articles 6 to 9 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II).

Article 6

1. A declaration on a form which conforms to the specimen contained in Annexes I and II to this Protocol, 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 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) 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 the Regulation on Community transit (Appendix I).

2. In the case of consignments containing at the same time goods referred to in Article 1 (2) and (3) of the Regulation on Community transit (Appendix I) separate loading lists must be completed and may be attached to a single form conforming to the specimen contained in Annexes I and II to this Protocol.

In this 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' shall be barred. A reference to the serial numbers of the loading lists relating to each of the two types of goods shall be entered in the box 31 'Packages and description of goods' of the form used.

Printing and completion of forms

Article 7

1. The forms referred to in Articles 1 and 3 of this Protocol shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 grams per square metre. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

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

2. The format of the forms referred to in Articles 1 and 3 of this Protocol shall be 210 by 297 millimetres with a maximum tolerance of five millimetres less and eight millimetres more with regard to their length.

3. Those forms may also be required to show the name and address of the printer or mark enabling the printer to be identified.

Article 8

1. An indication of the copies on which the particulars contained in the forms given in Annexes I and III to this Protocol must appear by a self-copying process is given in Annex V to this Protocol.

2. An indication of the copies on which the particulars contained in the forms given in Annexes II and IV to this Protocol must appear by a self-copying process is given in Annex VI to this Protocol.

Article 9

1. The forms referred to in Article 1 shall be completed in accordance with the explanatory note contained in Annex VII to this Protocol.

2. The forms referred to in Article 3 shall be completed in accordance with the explanatory note contained in Annex VIII to this Protocol.

3. Where any of the particulars to be given in those forms must appear in code form, the codes in question shall comply with the details given in Annex IX to this Protocol.

EUROPEAN COMMUNITY *ANNEX I*

A OFFICE OF DISPATCH/EXPORT

Copy for the country of dispatch/export

1 | 2 Consignor/*Exporter* No | 1 DECLARATION | 3 Forms | 4 Loading lists | 5 Items | 6 Total packages | 7 Reference number

8 Consignee No | 9 Person responsible for financial settlement No | 10 *Country first destin.* | 11 *Trading country* | 13 *C. A. P.*

14 Declarant/Representative No | 15 Country of dispatch/*export* | 15 C. disp./*exp.* Code a b | 17 Country destin. Code a b | 16 Country of origin | 17 Country of destination

18 Identity and nationality of means of transport at departure | 19 Ctr. | 20 Delivery terms

21 Identity and nationality of active means of transport crossing the border | 22 Currency and total amount invoiced | 23 Exchange rate | 24 Nature of transaction

25 Mode of transport at the border | 26 Inland mode of transport | 27 Place of loading | 28 Financial and banking data

1 | 29 Office of exit | 30 Location of goods

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 34 Country origin Code a b | 35 Gross mass (kg) | 37 PROCEDURE | 38 Net mass (kg) | 39 *Quota* | 40 Summary declaration/Previous document | 41 Supplementary units | A. I. Code | 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment | 49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No | Signature: | **C** OFFICE OF DEPARTURE

51 Intended offices of transit (and country) | represented by | Place and date:

52 Guarantee not valid for | Code | 53 Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE | Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

E CONTROL BY OFFICE OF DISPATCH/EXPORT

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2 Statistical copy - Country of dispatch/export

1 DECLARATION

2 Consignor/*Exporter* No

3 Forms | **4** Loading lists

5 Items | **6** Total packages | **7** Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 *Country first destin.* | **11** *Trading country* | **13** *C. A. P.*

14 Declarant/Representative No

15 Country of dispatch/*export* | **15** C. disp./*exp.* Code a b | **17** Country destin. Code a b

16 Country of origin | **17** Country of destination

18 Identity and nationality of means of transport at departure | **19** Ctr.

20 Delivery terms

21 Identity and nationality of active means of transport crossing the border

22 Currency and total amount invoiced | **23** Exchange rate | **24** Nature of transaction

25 Mode of transport at the border | **26** Inland mode of transport | **27** Place of loading

28 Financial and banking data

2

29 Office of exit | **30** Location of goods

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b | **35** Gross mass (kg)

37 PROCEDURE | **38** Net mass (kg) | **39** *Quota*

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment | **49** Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No — Signature:

C OFFICE OF DEPARTURE

represented by

Place and date:

51 Intended offices of transit (and country)

52 Guarantee not valid for — Code

53 Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE — Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

Copy for the consignor/exporter

3

2 Consignor/*Exporter* No	1 DECLARATION		
	3 Forms	4 Loading lists	
	5 Items	6 Total packages	7 Reference number
8 Consignee No	9 Person responsible for financial settlement No		
	10 *Country first destin.*	11 *Trading country*	13 *C. A. P.*
14 Declarant/Representative No	15 Country of dispatch/*export*	15 C. disp./*exp.* Code a b	17 Country destin. Code a b
	16 Country of origin	17 Country of destination	
18 Identity and nationality of means of transport at departure	19 Ctr.	20 Delivery terms	
21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced	23 Exchange rate / 24 Nature of transaction
25 Mode of transport at the border / 26 Inland mode of transport	27 Place of loading	28 Financial and banking data	
29 Office of exit	30 Location of goods		

3

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
		34 Country origin Code a b	35 Gross mass (kg)	
		37 PROCEDURE	38 Net mass (kg)	39 *Quota*
		40 Summary declaration/Previous document		
		41 Supplementary units		
44 Additional information/ Documents produced/ Certificates and authorizations		A. I. Code		
		46 Statistical value		

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP
	Total:				

48 Deferred payment

49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No — Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for — Code

53 Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

Stamp:

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

4

Copy for the office of destination

1 DECLARATION

2 Consignor/*Exporter* No

3 Forms

4 Loading lists

5 Items

6 Total packages

8 Consignee No

IMPORTANT NOTE

Where this copy is used exclusively for establishing the COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE COMMUNITY TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 31, 32, 35, 54 and, where appropriate, 4, 33, 38, 40 and 44 is needed for that purpose

14 Declarant/Representative No

15 Country of dispatch/*export*

17 Country of destination

18 Identity and nationality of means of transport at departure

19 Ctr.

21 Identity and nationality of active means of transport crossing the border

25 Mode of transport at the border

27 Place of loading

4

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

55 Transhipments

Place and country:	Place and country:
Ident. and nat. new means transp.:	Ident. and nat. new means transp.:
Ctr. (1) Identity of new container:	Ctr. (1) Identity of new container:
(1) Enter 1 if YES or 0 if NO.	(1) Enter 1 if YES or 0 if NO.

F CERTIFICATION BY COMPETENT AUTHORITIES

New seals: Number: identity:	New seals: Number: identity:
Signature: Stamp:	Signature: Stamp:

50 Principal No Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for

Code

53 Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

Stamp:

54 Place and date:

Signature and name of declarant/representative:

56 Other incidents during carriage
Details and measures taken

G CERTIFICATION BY COMPETENT AUTHORITIES

H A POSTERIORI CONTROL (Where this copy is used for establishing the Community status of the goods)

REQUEST FOR VERIFICATION

Verification of the authenticity of this document and the accuracy of the information contained therein is requested.

Place and date:

Signature: Stamp:

RESULT OF VERIFICATION

This document (1)

☐ was certified by the Customs office indicated and the information contained therein is accurate.

☐ does not meet the requirements as to authenticity and regularity (see remarks below).

Place and date:

Signature: Stamp:

Remarks:

(1) Enter [X] where applicable.

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)

Date of arrival:

Examination of seals:

Remarks:

Copy no 5 returned

on

after registration under

No

Signature: Stamp:

EUROPEAN COMMUNITY

5

Copy for return - Community transit

5

1 DECLARATION

2 Consignor/*Exporter* No

3 Forms

4 Loading lists

5 Items

6 Total packages

8 Consignee No

15 Country of dispatch/*export*

17 Country of destination

18 Identity and nationality of means of transport at departure

19 Ctr.

Tilbagesendes til: Zurücksenden an:
επιστρεπέο εις: Return to:
Renvoyer à: Rinviare a:
Terugzenden aan: Devolver a:

21 Identity and nationality of active means of transport crossing the border

25 Mode of transport at the border

27 Place of loading

1 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

4 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

5 Transhipments

Place and country:

Ident. and nat. new means transp.:

Ctr. (1) Identity of new container:

(1) Enter 1 if YES or 0 if NO.

Place and country:

Ident. and nat. new means transp.:

Ctr. (1) Identity of new container:

(1) Enter 1 if YES or 0 if NO.

CERTIFICATION BY COMPETENT AUTHORITIES

New seals: Number: identity:

Signature: Stamp:

New seals: Number: identity:

Signature: Stamp:

50 Principal No

Signature:

C OFFICE OF DEPARTURE

1 Intended offices of transit (and country)

represented by

Place and date:

2 Guarantee not valid for

Code

53 Office of destination (and country)

CONTROL BY OFFICE OF DEPARTURE

Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

56 Other incidents during carriage
Details and measures taken

G CERTIFICATION BY COMPETENT AUTHORITIES

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)

Date of arrival:

Examination of seals:

Remarks:

Copy no 5 returned
on
after registration under
No

Signature:

Stamp:

COMMUNITY TRANSIT - RECEIPT (To be completed by the person concerned before presentation to the office of destination)

This is to certify that the document ..... issued by the Customs office at ..... (name and country) under No ..... has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

Stamp of
office of destination:

Date:

Signature:

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

Copy for the country of destination

6

1 DECLARATION

2 Consignor/*Exporter* No

3 Forms | **4** Loading lists

5 Items | **6** Total packages | **7** Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 *Country last consigned* | **11** *Trad./Prod. country* | **12** *Value details* | **13** *C. A. P.*

14 Declarant/Representative No

15 Country of dispatch/*export* | **15** C. disp./*exp.* Code a b | **17** Country destin. Code a b

16 Country of origin | **17** Country of destination

18 Identity and nationality of means of transport on arrival | **19** Ctr.

20 Delivery terms

21 Identity and nationality of active means of transport crossing the border

22 Currency and total amount invoiced | **23** Exchange rate | **24** Nature of transaction

25 Mode of transport at the border | **26** Inland mode of transport | **27** Place of unloading

28 Financial and banking data

6

29 Office of entry | **30** Location of goods

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b | **35** Gross mass (kg) | **36** *Preference*

37 PROCEDURE | **38** Net mass (kg) | **39** *Quota*

40 Summary declaration/Previous document

41 Supplementary units | **42** *Item price* | **43** *V. M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code | **45** *Adjustment*

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment | **49** Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No — Signature:

C OFFICE OF DEPARTURE

represented by

Place and date:

51 Intended offices of transit (and country)

52 Guarantee not valid for — Code

53 Office of destination (and country)

I CONTROL BY OFFICE OF DESTINATION

54 Place and date:

Signature and name of declarant/representative:

J CONTROL BY OFFICE OF DESTINATION

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

7

Statistical copy - Country of destination

2 Consignor/*Exporter* No	**1** DECLARATION		
	3 Forms	**4** Loading lists	
	5 Items	**6** Total packages	**7** Reference number
8 Consignee No	**9** Person responsible for financial settlement No		
	10 *Country last consigned*	**11** *Trad./Prod. country*	**12** *Value details* / **13** *C. A. P.*
14 Declarant/Representative No	**15** Country of dispatch/*export*	**15** C. disp./*exp.* Code a b	**17** Country destin. Code a b
	16 Country of origin	**17** Country of destination	
18 Identity and nationality of means of transport on arrival / **19** Ctr.	**20** Delivery terms		
21 Identity and nationality of active means of transport crossing the border	**22** Currency and total amount invoiced	**23** Exchange rate	**24** Nature of transaction
25 Mode of transport at the border / **26** Inland mode of transport / **27** Place of unloading	**28** Financial and banking data		
29 Office of entry / **30** Location of goods			

7

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b / **35** Gross mass (kg) / **36** *Preference*

37 PROCEDURE / **38** Net mass (kg) / **39** *Quota*

40 Summary declaration/Previous document

41 Supplementary units / **42** *Item price* / **43** *V. M. Code*

A. I. Code / **45** *Adjustment*

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment / **49** Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No — Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for — Code

53 Office of destination (and country)

J CONTROL BY OFFICE OF DESTINATION

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

Copy for the consignee

8

1 DECLARATION

2 Consignor/*Exporter* No

3 Forms | **4** Loading lists | **5** Items | **6** Total packages | **7** Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 *Country last consigned* | **11** *Trad./Prod. country* | **12** *Value details* | **13** *C. A. P.*

14 Declarant/Representative No

15 Country of dispatch/*export* | **15** C. disp./*exp.* Code a b | **17** Country destin. Code a b

16 Country of origin | **17** Country of destination

18 Identity and nationality of means of transport on arrival | **19** Ctr. | **20** Delivery terms

21 Identity and nationality of active means of transport crossing the border | **22** Currency and total amount invoiced | **23** Exchange rate | **24** Nature of transaction

25 Mode of transport at the border | **26** Inland mode of transport | **27** Place of unloading | **28** Financial and banking data

8

29 Office of entry | **30** Location of goods

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No | **33** Commodity Code

34 Country origin Code a b | **35** Gross mass (kg) | **36** *Preference*

37 PROCEDURE | **38** Net mass (kg) | **39** *Quota*

40 Summary declaration/Previous document

41 Supplementary units | **42** *Item price* | **43** *V. M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code | **45** *Adjustment*

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment | **49** Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No — Signature:

C OFFICE OF DEPARTURE

represented by

Place and date:

51 Intended offices of transit (and country)

52 Guarantee not valid for — Code | **53** Office of destination (and country)

I CONTROL BY OFFICE OF DESTINATION

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

ANNEX II

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 **DECLARATION**

1 **6**

Copy for the country of dispatch/export

Copy for the country of destination

2 Consignor/*Exporter* No

3 Forms **4** Loading lists

5 Items **6** Total packages **7** Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 *C. first dest./ last consig.* **11** *Trad./Prod. country* **12** *Value details* **13** *C. A. P.*

14 Declarant/Representative No

15 Country of dispatch/*export* **15** C. disp./*exp.* Code a b **17** Country destin. Code a b

16 Country of origin **17** Country of destination

18 Identity and nationality of means of transport at departure/on arrival **19** Ctr.

20 Delivery terms

21 Identity and nationality of active means of transport crossing the border

22 Currency and total amount invoiced **23** Exchange rate **24** Nature of transaction

25 Mode of transport at the border **26** Inland mode of transport **27** Place of loading/unloading

28 Financial and banking data

29 Office of exit/entry **30** Location of goods

1 **6**

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b **35** Gross mass (kg) **36** *Preference*

37 PROCEDURE **38** Net mass (kg) **39** *Quota*

40 Summary declaration/Previous document

41 Supplementary units **42** *Item price* **43** *V. M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code **45** *Adjustment*

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
		Total:		

48 Deferred payment **49** Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for

Code **53** Office of destination (and country)

D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION

Stamp:

Result.

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

E/J CONTROL BY OFFICE OF DISPATCH/EXPORT/DESTINATION

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 7 Statistical copy - Country of dispatch/export

2 7 Statistical copy - Country of destination

1 DECLARATION

2 Consignor/*Exporter* No

3 Forms

4 Loading lists

5 Items

6 Total packages

7 Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 *C. first dest./ last consig.*

11 *Trad./Prod. country*

12 *Value details*

13 *C. A. P.*

14 Declarant/Representative No

15 Country of dispatch/*export*

15 C. disp./*exp.* Code a b

17 Country destin. Code a b

16 Country of origin

17 Country of destination

18 Identity and nationality of means of transport at departure/on arrival

19 Ctr.

20 Delivery terms

21 Identity and nationality of active means of transport crossing the border

22 Currency and total amount invoiced

23 Exchange rate

24 Nature of transaction

25 Mode of transport at the border

26 Inland mode of transport

27 Place of loading/unloading

28 Financial and banking data

29 Office of exit/entry

30 Location of goods

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V. M. Code*

A. I. Code

45 *Adjustment*

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment

49 Identification of warehouse

8 ACCOUNTING DETAILS

50 Principal No

Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for

Code

53 Office of destination (and country)

D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION

Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

3 8 Copy for the consignor/exporter

3 8 Copy for the consignee

1 DECLARATION

2 Consignor/*Exporter* No

3 Forms | 4 Loading lists

5 Items | 6 Total packages | 7 Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 *C. first dest./ last consig.* | 11 *Trad./Prod. country* | 12 *Value details* | 13 *C. A. P.*

14 Declarant/Representative No

15 Country of dispatch/*export* | 15 C. disp./*exp.* Code a b | 17 Country destin. Code a b

16 Country of origin | 17 Country of destination

18 Identity and nationality of means of transport at departure/on arrival | 19 Ctr.

20 Delivery terms

21 Identity and nationality of active means of transport crossing the border

22 Currency and total amount invoiced | 23 Exchange rate | 24 Nature of transaction

25 Mode of transport at the border | 26 Inland mode of transport | 27 Place of loading/unloading

28 Financial and banking data

29 Office of exit/entry | 30 Location of goods

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No | 33 Commodity Code

34 Country origin Code a b | 35 Gross mass (kg) | 36 *Preference*

37 PROCEDURE | 38 Net mass (kg) | 39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units | 42 *Item price* | 43 *V. M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code | 45 *Adjustment*

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment | 49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No — Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for — Code | 53 Office of destination (and country)

D/J CONTROL BY OFFICE OF DEPARTURE/DESTINATION — Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

4 **5** Copy for the office of destination — Copy for return - Community transit

2 Consignor/*Exporter* No

3 Forms **4** Loading lists

5 Items **6** Total packages

8 *Consignee* No

IMPORTANT NOTE

Where this copy is used exclusively for establishing the COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE COMMUNITY TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 31, 32, 35, 54 and, where appropriate, 4, 33, 38, 40 and 44 is needed for that purpose

14 Declarant/Representative No

15 Country of dispatch/*export*

17 Country of destination

18 Identity and nationality of means of transport at departure **19** Ctr.

Tilbagesendes til: Zurücksenden an:
Επιστρεπέο εις: Return to:
Renvoyer à: Rinviare a:
Terugzenden aan: Devolver a:

21 Identity and nationality of active means of transport crossing the border

25 Mode of transport at the border **27** Place of loading

4 **5**

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No **33** Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

55 Transhipments

Place and country:	Place and country:
Ident. and nat. new means transp.:	Ident. and nat. new means transp.:
Ctr. ☐ (1) Identity of new container:	Ctr. ☐ (1) Identity of new container:
(1) Enter 1 if YES or 0 if NO.	(1) Enter 1 if YES or 0 if NO.

F CERTIFICATION BY COMPETENT AUTHORITIES

New seals: Number: identity:	New seals: Number: identity:
Signature: Stamp:	Signature: Stamp:

50 Principal No Signature:

represented by

Place and date:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

52 Guarantee not valid for

Code **53** Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

56 Other incidents during carriage
Details and measures taken

G CERTIFICATION BY COMPETENT AUTHORITIES

H A POSTERIORI CONTROL (Where this copy is used for establishing the Community status of the goods)

REQUEST FOR VERIFICATION

Verification of the authenticity of this document and the accuracy of the information contained therein is requested.

Place and date:

Signature: Stamp:

RESULT OF VERIFICATION

This document (1)

☐ was certified by the Customs office indicated and the information contained therein is accurate.

☐ does not meet the requirements as to authenticity and regularity (see remarks below).

Place and date:

Signature: Stamp:

Remarks:

(1) Enter [X] where applicable.

I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)

Date of arrival:

Examination of seals:

Remarks:

Copy no 5 returned

on

after registration under

No

Signature: Stamp:

COMMUNITY TRANSIT - RECEIPT (To be completed by the person concerned before presentation to the office of destination)

This is to certify that the document ..... issued by the Customs office at ..... (name and country) under No .....

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

Stamp of office of destination:

Date: Signature:

EUROPEAN COMMUNITY *ANNEX III*

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION C BIS

2 Consignor/*Exporter* No

3 *Forms* 1

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

A. I. Code

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

A. I. Code

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

A. I. Code

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				
Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← **SUMMARY**	
								1	**Copy for the country of dispatch/export**
Total third item:					G.T.:			**C** OFFICE OF DEPARTURE	

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2 Consignor/*Exporter* No

1 DECLARATION C BIS

3 Forms 2

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

46 Statistical value

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

46 Statistical value

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item:					G.T.:		

← **SUMMARY**

2 **Statistical copy - Country of dispatch/export**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION C BIS

2 Consignor/*Exporter* No

3 Forms 3

11 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 34 Country origin Code a b | 35 Gross mass (kg) | 37 PROCEDURE | 38 Net mass (kg) | 39 *Quota* | 40 Summary declaration/Previous document | 41 Supplementary units | A. I. Code | 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 34 Country origin Code a b | 35 Gross mass (kg) | 37 PROCEDURE | 38 Net mass (kg) | 39 *Quota* | 40 Summary declaration/Previous document | 41 Supplementary units | A. I. Code | 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 34 Country origin Code a b | 35 Gross mass (kg) | 37 PROCEDURE | 38 Net mass (kg) | 39 *Quota* | 40 Summary declaration/Previous document | 41 Supplementary units | A. I. Code | 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				
Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY	
								3 Copy for the consignor/exporter	
Total third item:					G.T.:			C OFFICE OF DEPARTURE	

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION — **C** — **BIS**

2 Consignor/*Exporter* No

3 Forms **4**

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

41

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

35 Gross mass (kg)

38 Net mass (kg)

40 Summary declaration/Previous document

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

4 **Copy for the office of destination**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

2 Consignor/*Exporter*	No	1 DECLARATION C	BIS
		3 Forms	5

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code
			35 Gross mass (kg)
			38 Net mass (kg)
			40 Summary declaration/Previous document
			41
44 Additional information/ Documents produced/ Certificates and authorizations			A. I. Code

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code
			35 Gross mass (kg)
			38 Net mass (kg)
			40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations			A. I. Code

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code
			35 Gross mass (kg)
			38 Net mass (kg)
			40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations			A. I. Code

5	**Copy for return - Community transit**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

8 Consignee	No	1 DECLARATION C	BIS
		3 Forms	6

Block 1

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a b	35 Gross mass (kg)	36 *Preference*
			37 PROCEDURE	38 Net mass (kg)	39 *Quota*
			40 Summary declaration/Previous document		
			41 Supplementary units	42 *Item price*	43 *V.M. Code*
44 Additional information/ Documents produced/ Certificates and authorizations			A. I. Code	45 *Adjustment*	
			46 Statistical value		

Block 2

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a b	35 Gross mass (kg)	36 *Preference*
			37 PROCEDURE	38 Net mass (kg)	39 *Quota*
			40 Summary declaration/Previous document		
			41 Supplementary units	42 *Item price*	43 *V.M. Code*
44 Additional information/ Documents produced/ Certificates and authorizations			A. I. Code	45 *Adjustment*	
			46 Statistical value		

Block 3

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a b	35 Gross mass (kg)	36 *Preference*
			37 PROCEDURE	38 Net mass (kg)	39 *Quota*
			40 Summary declaration/Previous document		
			41 Supplementary units	42 *Item price*	43 *V.M. Code*
44 Additional information/ Documents produced/ Certificates and authorizations			A. I. Code	45 *Adjustment*	
			46 Statistical value		

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY
								6 Copy for the country of destination
Total third item:					G.T.:			C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

1 DECLARATION

C | B/S

8 Consignee No

3 Forms 7

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a | b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

---

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a | b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

---

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a | b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

---

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item:					G.T.:		

← **SUMMARY**

7 **Statistical copy - Country of destination**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

1 DECLARATION C BIS

3 Forms **8**

8 Consignee No

---

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M.* Code

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

---

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M.* Code

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

---

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M.* Code

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

---

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
Total third item:					G.T.:		

← **SUMMARY**

8 **Copy for the consignee**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

ANNEX IV

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 DECLARATION **C** **BIS**

2 Consignor/*Exporter* **8** Consignee No

3 Forms **1** **6**

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M.* Code

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M* Code

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M.* Code

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				
Type	Tax base	Rate	Amount	MP	Type	Amount	MP		
Total third item:					G.T.:				

← **SUMMARY**

1 **Copy for the country of dispatch/export**

6 **Copy for the country of destination**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 DECLARATION C BIS

2 Consignor/*Exporter* 8 Consignee No

3 Forms 2 7

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M* Code

A. I. Code

45 *Adjustment*

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M.* Code

A. I. Code

45 *Adjustment*

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M.* Code

A. I. Code

45 *Adjustment*

46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
Total first item:					Total second item:				
Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY	
								2 Statistical copy - Country of dispatch/export	
								7 Statistical copy - Country of destination	
Total third item:					G.T.:			C OFFICE OF DEPARTURE	

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 DECLARATION **C** **BIS**

2 Consignor/*Exporter* **8** Consignee No

3 Forms **3** **8**

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

31 Packages and description of goods — Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

36 *Preference*

37 PROCEDURE

38 Net mass (kg)

39 *Quota*

40 Summary declaration/Previous document

41 Supplementary units

42 *Item price*

43 *V.M. Code*

44 Additional information/ Documents produced/ Certificates and authorizations

A. I. Code

45 *Adjustment*

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP
	Total third item:				G.T.:		

← **SUMMARY**

3 **Copy for the consignor/exporter**

8 **Copy for the consignee**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2 Consignor/*Exporter* No

1 DECLARATION C BIS

3 Forms 4 5

1 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 35 Gross mass (kg) | 38 Net mass (kg) | 40 Summary declaration/Previous document | 41 | A. I. Code

4 Additional information/ Documents produced/ Certificates and authorizations

1 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 35 Gross mass (kg) | 38 Net mass (kg) | 40 Summary declaration/Previous document | A. I. Code

4 Additional information/ Documents produced/ Certificates and authorizations

1 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 35 Gross mass (kg) | 38 Net mass (kg) | 40 Summary declaration/Previous document | A. I. Code

4 Additional information/ Documents produced/ Certificates and authorizations

4	**Copy for the office of destination**
5	**Copy for return - Community transit**

C OFFICE OF DEPARTURE

ANNEX V

INDICATION OF THE COPIES OF THE FORMS GIVEN IN ANNEXES I AND III ON WHICH THE PARTICULARS CONTAINED THEREIN SHOULD APPEAR BY A SELF-COPYING PROCESS

(counting copy 1)

Box number	Copies	Box Number	Copies
	I. BOXES FOR COMMERCIAL OPERATORS		
1	1 to 8	32	1 to 8
	except middle subdivision:	33	First subdivision
	1 to 3		on the left
2	1 to 5 (1)		1 to 8
3	1 to 8		remainder:
4	1 to 8		1 to 3
5	1 to 8	35	1 to 8
6	1 to 8	38	1 to 8
8	1 to 5 (1)	40	1 to 5 (1)
15	1 to 8	44	1 to 5 (1)
17	1 to 8	50	1 to 8
18	1 to 5 (1)	51	1 to 8
19	1 to 5 (1)	52	1 to 8
21	1 to 5 (1)	53	1 to 8
25	1 to 5 (1)	54	1 to 4
27	1 to 5 (1)	55	—
31	1 to 8	56	—
	II. ADMINISTRATIVE BOXES		
C	1 to 8 (2)	G	—
D	1 to 4	H	—
E	—	I	—
F	—		—

(1) In no case may operators be obliged to complete these boxes for Community transit purposes on copies 5 and 7.
(2) The Member State of dispatch can choose whether these particulars appear on the copies specified.

ANNEX VI

INDICATION OF THE COPIES OF THE FORMS GIVEN IN ANNEXES II AND IV ON WHICH THE PARTICULARS CONTAINED THEREIN SHOULD APPEAR BY A SELF-COPYING PROCESS

(counting copy 1)

Box number	Copies	Box number	Copies
	I. BOXES FOR COMMERCIAL OPERATORS		
1	1 to 4 except middle subdivision: 1 to 3	32	1 to 4
		33	First subdivision on the left 1 to 4 remainder: 1 to 3
2	1 to 4		
3	1 to 4		
4	1 to 4	35	1 to 4
5	1 to 4	38	1 to 4
6	1 to 4	40	1 to 4
8	1 to 4	44	1 to 4
15	1 to 4	50	1 to 4
17	1 to 4	51	1 to 4
18	1 to 4	52	1 to 4
19	1 to 4	53	1 to 4
21	1 to 4	54	1 to 4
25	1 to 4	55	—
27	1 to 4	56	—
31	1 to 4		
	II. ADMINISTRATIVE BOXES		
C	1 to 4	G	—
D/J	1 to 4	H	—
E/J	—	I	—
F	—		

ANNEX VII

EXPLANATORY NOTE ON THE USE OF FORMS FOR MAKING OUT T 1 AND T 2 DECLARATIONS

TITLE I

GENERAL REMARKS

A. *General description*

The forms referred to in Annexes I to IV to this Protocol are to be used for the movement of goods under the Community transit procedure between the Community and Austria (except under the simplified Community transit procedures for the carriage of goods by certain modes of transport).

In the case of the forms referred to in Annexes I and III, only copies 1, 4, 5 and 7 are to be used:

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

— copy 4 which is to be kept by the office of destination (Community transit formalities and evidence of Community status of the goods),

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

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

The forms referred to in Annexes II and IV may also be used, particularly where declarations are processed by a computerized system. Two sets, each comprising at least copies 1/6, 2/7 and 4/5, should be used in such instances, the first set would then correspond, as regards the particulars to be given therein, to copies 1 and 4 above, and the second to copies 5 and 7.

In this case, in each set, the numbers of the copies being used must be shown by deleting the numbers, in the margin of the form, referring to the copies not being used.

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

There are situations in which it is essential to provide proof at destination of the Community status of the goods in question although use has not been made of the Community transit procedure. In such cases it will be necessary to use a form which conforms to copy 4 of the specimen contained in Annex I to this Protocol or to copy 4/5 of the specimen contained in Annex II to this Protocol. 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 contained in Annexes III and IV or I and II respectively, when, in the event of use of a computerized system for processing declarations which issues such declarations, the forms in Annexes III and IV to this protocol are not used as supplementary forms.

Traders may also, if they wish, use privately printed sets of the kind corresponding to their choice as long as the form used conforms to the official specimen.

B. *Particulars required*

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

The maximum number of boxes which need be filled in are as follows:

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

C. *Instructions for use of the form*

The forms shall be completed using a typewriter or a mechanographical or similar process. They may also be filled in legibly by hand, in ink and in block capitals. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the particulars to be entered in box 2 is placed in the position box in the top left-hand corner.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and expressly authenticated by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

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

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

The copy which is to remain at the office of departure must bear the original signature of the principal. The signature of the principal or, where applicable, his authorized representative, commits him as regards all of the particulars relating to the Community transit operation pursuant to the Regulation on Community transit (Appendix I to the Agreement) and as described in section B above.

TITLE II

PARTICULARS TO BE ENTERED IN THE DIFFERENT BOXES

I. Formalities in the Member State of departure

1. Declaration: the particulars to be included in this box are as follows:

(1) Goods dispatched or redispatched under the internal Community transit procedure to another Member State.

COM : Blank / T 2

(2) Goods exported under the internal Community transit procedure to Austria.

Blank / Blank / T 2

(3) Goods dispatched or exported under the external Community transit procedure.

Blank / Blank / T 1

(4) Mixed consignment of Community and non-Community goods specified in separate additional forms or loading lists for each type of goods.

Blank / Blank / T

(5) Dispatch or redispatch of goods without use of the internal Community transit procedure but with proof of the Community status of the goods.

COM / Blank / T 2 L

NOTE: During the transitional period following the accession of Spain and Portugal to the European Economic Community, the symbols T 2 and T 2 L should be followed, where appropriate, by the symbol:

ES: For goods having the status of 'Spanish' goods;

PT: For goods having the status of 'Portuguese' goods.

2. Consignor/exporter: enter the full name and address of the person or company concerned. As regards the identification number the notice may be completed by the Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes).

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

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

3. Forms: enter the serial number of the set and the total number of sets of Community transit and supplementary forms used (for example, if there is one Community transit form and two supplementary forms, enter 1/3 on the Community transit form, 2/3 on the first supplementary form and 3/3 on the second supplementary form.

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

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

4. Number of loading lists: enter in figures the number of any loading lists attached or of any descriptive commercial lists authorized by the competent authority. This box is optional for the Member States for dispatch formalities.

5. Items: enter the total number of items declared by the person concerned in all the forms (Community transit forms and supplementary forms or loading lists or commercial lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.

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

8. Consignee: enter the full name and address of the person(s) or company (companies) to whom the goods are to be delivered.

The identification number need not be given at this stage.

15. Country of dispatch/export: this box is optional for the Member States as far as dispatch formalities are concerned but obligatory when the Community transit procedure is applied: Enter the name of the Member State from which the goods are dispatched, or Austria or Switzerland if the goods are being reconsigned from there.

17. Country of destination: enter the name of the Member State concerned.

18. Identity and nationality of means of transport at departure: this box is optional for the Member States as far as dispatch formalities are concerned but obligatory when the Community transit procedure is used. Enter the identity, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are directly loaded on presentation at the customs office where the dispatch or transit formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the whole combination if there is more than one means of transport in accordance with the codes laid down for this purpose. For example, if a tractor and trailer are used with different registration numbers, enter the registration numbers of both the tractor and the trailer, and the nationality of the tractor.

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

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

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

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

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

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

Enter the type (lorry, ship, railway wagon, aircraft), followed by the identity, e.g. registration number or name of the active means of transport (i.e. the propelling means of transport) which it is presumed will be used at the frontier crossing point on exit from the Member State of dispatch, followed by the code corresponding to its nationality, as known at the time of completion of the dispatch or transit formalities.

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

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

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

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

31. Packages and description of goods — marks and numbers — container No(s) — number and kind: enter the marks, numbers, quantity and kind of packages or, in the case of unpackaged goods, the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods.

Description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification. This box must also show the particulars required by any specific rules (excise duties, etc.). If containers are used, the identifying marks of the container should also be entered in this box.

32. Item No: enter the serial number of the item in question and the total number of articles declared in the Community transit form and supplementary forms used, as defined in the note on box 5.

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

33. Commodity code: enter the statistical code number corresponding to the item in question where Community rules so require.

This box need only be completed on declarations made out in Austria and Switzerland when the statistical code number is shown on the documents completed in a Member State.

35. Gross mass (kg): this box is optional for the Member States as far as dispatch formalities are concerned but obligatory where the Community transit procedure is used. Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

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

This information should be given only where Community rules so require. This box need only be completed on declarations made out in Austria and Switzerland when the net mass is shown on the documents completed in a Member State.

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

44. Additional information, documents produced, certificates and authorizations: enter the details required under any specific rules applicable in the country of dispatch and the reference numbers of the documents produced in support of the declaration including the serial numbers of any control copies T 5. In the subdivision 'Additional informations (A-I) code', enter as necessary the code number, provided for this purpose for additional information which may be required under the Community transit procedure. (This subdivision must not be used until a computerized system for discharging Community Transit operations comes into effect.)

50. Principal and authorized representative, place, date and signature: enter the full name (person or company) and address of the principal, and the identification number, if any, allocated by the competent authorities. If appropriate, enter the full name (person or company) of the authorized representative signing on behalf of the principal.

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

51. Intended offices of transit (and countries): enter the intended office of entry into each country (Member State, Austria or Switzerland) the territory of which it is intended to cross in the course of transport or, when the transport is to cross territory other than that of the Community, Austria or Switzerland, the office of exit by which the means of transport will leave the territory of the Community, Austria or Switzerland. The transit offices are listed in

the list of customs offices competent for Community transit operations. After the name of the office, enter the Community code for the Member State or country concerned.

52. Guarantee: enter, in accordance with Community codes laid down for this purpose the type of guarantee used for the operation concerned followed, if necessary, by the number of the guarantee certificate or voucher concerned and the guarantee office.

If the comprehensive or individual guarantee is not valid for all Member States plus Austria and Switzerland or if the principal excludes certain Member States from the application of the comprehensive guarantee, add after 'not valid for' the Member State(s) or country (countries) concerned in accordance with the Community codes laid down for this purpose.

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

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

II. Formalities en route

Between the time when the goods leave the office of dispatch and/or departure, and the time when they arrive at the office of destination, it is possible that certain details may need to be added on the copies of the single document which accompany the goods. These details concern the transport operation and must be added to the document by the carrier responsible for the means of transport on which the goods are directly loaded, as and when the transport operations take place. These particulars may be added legibly by hand; in this case, the form should be completed in ink and in block capitals.

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

— Transhipment: use box 55

Box 55 — Transhipments

The first three lines of this box are to be completed by the carrier when in the course of the operation in question the goods are transhipped from one means of transport to another of from one container to another.

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

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

— Other incidents: use box 56

Box 56 — Other incidents during carriage

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

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

TITLE III

REMARKS CONCERNING THE SUPPLEMENTARY FORMS REFERRED TO IN ANNEXES III AND IV

A. Supplementary forms should only be used if the declaration covers more than one item (see box 5). They must be presented together with a form of the type referred to in Annex I or II.

B. The remarks in Titles I and II above apply also to supplementary forms.

However:

— the left-hand subdivision of box 1 must contain the appropriate symbol before the letter c. In addition, when the Community transit procedure is used, the symbol T 1 bis or T 2 bis should be entered in the right-hand subdivision of this box,

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

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

ANNEX VIII

EXPLANATORY NOTE ON THE USE OF FORMS FOR DRAWING UP DOCUMENTS CERTIFYING THE COMMUNITY STATUS OF GOODS NOT CARRIED UNDER THE INTERNAL COMMUNITY TRANSIT PROCEDURE

(COM T 2 L DOCUMENT)

GENERAL

A. Conditions of use

1. The COM T 2 L document may be used to establish the Community status of the goods to which it refers only when such goods are not carried under the Community transit procedure and are transported from one country (Member State, Austria or Switzerland) to another (Member State, Austria or Switzerland) direct.

2. The following are deemed to be transported from one country (Member State, Austria or Switzerland) to another (Member State, Austria or Switzerland) direct:

   (a) goods transported without passing through a country other than Member States, Austria and Switzerland;

   (b) goods transported through one or more countries other than Member States, Austria and Switzerland provided that carriage through such other countries is covered by a single transported document made out in a Member State, Austria or Switzerland.

3. For transport under cover of TIR, the COM T 2 L document may be used only when:

   — such transport operations comprise both goods consigned to a Member State, Austria or Switzerland and goods consigned to other countries,

   — such transport operations pass through the territory of a non-Community country other than Austria or Switzerland.

4. The COM T 2 L document may not be used for goods

   (a) which are to be exported to a non-Community country other than Austria or Switzerland;

   (b) in respect of which customs export formalities have been completed with a view to the granting of refunds on exportation to non-Community countries under the common agricultural policy;

   (c) which are packaged in such a way that they would be covered by a T 1 document if they were carried under the Community transit procedure.

5. The COM T 2 L document must be produced at the customs office in the Member State of destination where the goods are declared for the purpose of being placed under a customs procedure other than that under which they arrived or, in the case of goods transported by sea, air or pipeline, at the customs office where the goods are placed under a customs procedure.

B. Conditions governing forms

1. The COM T 2 L document is made out on a form which conforms to copy 4 of the specimen contained in Annex I to this Protocol or to copy 4/5 of the specimen contained in Annex II to this Protocol.

   For consignments comprising more than one type of goods, forms which conform to copy 4 or to copy 4/5 of the specimen contained in Annexes III or IV respectively of this Protocol may be used as supplementary documents.

   However, where the COM T 2 L document is printed by a computerized declaration processing system, forms which conform to copy 4 or to copy 4/5 of the specimen contained in Annex I or II respectively of this Protocol may be used as supplementary documents.

   For consignments comprising more than one type of goods, alternatively loading lists may be used.

2. Only the boxes indicated at the top of the form under the heading 'important note' should be completed by the declarant.

3. Forms must be completed by typewriter or by a mechanographical or similar process. They may also be filled in legibly by hand in ink and in block capitals.

   They must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way must be initialled by the person making them and authenticated by the customs authorities at the office of departure or the issuing office. The latter may, where necessary, require a new declaration to be lodged.

4. Forms must be completed in the language specified by the competent authorities of the Member State of departure.

5. Any unused spaces in the boxes to be completed by the declarant must be struck through so that no subsequent entries can be made.

C. Details concerning specific boxes

The maximum number of boxes which need to be filled in are as follows: boxes 1 (except second subdivision), 2, 3, 4, 5, 14, 31, 32, 33, 35, 38, 40, 44, 54.

1. *Declaration:* Enter the symbol 'COM' in the left-hand section and the symbol 'T 2 L' in the right-hand section of box 1.

   If any supplementary documents are used, box 1 of the relevant form(s) must be completed as follows: enter the symbol 'COM' in the left-hand section and the symbol 'T 2 L bis' in the right-hand section.

2. *Consignor/exporter:* enter the full name and address of the person or company concerned. As far as the identification number is concerned, the notice may be completed by the

Member States (identification number allocated to the person concerned by the competent authorities for fiscal, statistical or other purposes). In the case of grouped consignments, the Member States may provide that the word 'various' be entered in this box and that the list of consignors be attached to the declaration.

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

3. *Forms:* enter the serial number of the form among the total number of forms used.

Examples: if the COM T 2 L document is made out on a single form, enter 1/1, if the COM T 2 L document comprises a supplementary COM T 2 L bis document, enter 1/2 on the COM T 2 L document and 2/2 on the supplementary document; if the COM T 2 L document comprises two supplementary COM T 2 L bis documents, enter 1/3 on the COM T 2 L document, 2/3 on the first COM T 2 L bis document and 3/3 on the second COM T 2 L bis document.

4. *Loading lists:* enter the number of loading lists attached to the COM T 2 L documents.

5. *Items:* enter the total number of items declared by the person concerned in all the declaration forms (COM T 2 L and supplementary forms or loading lists) used. The number of items must correspond to the number of 'description of the goods' boxes to be completed.

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

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

32. *Item No:* enter the serial number of the item in question, and the total number of articles declared in the COM T 2 L and in the supplementary forms or loading lists used, as defined in the note on box 5.

33. *Commodity code:* enter the statistical code number corresponding to the item in question where Community rules so require. This box need only be completed on COM T 2 L documents made out in Austria and Switzerland when the statistical code number is shown on the documents completed in a Member State.

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

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

This information should be given only where Community rules so require. This box need only be completed on COM T 2 L documents made out in Austria and Switzerland when the net mass is shown on the documents completed in a Member State.

40. *Summary declaration/previous document:* for goods carried under TIR or Rhine Manifest procedures or under cover of an ATA carnet, enter 'TIR', 'Rhine Manifest' or 'ATA' as appropriate, followed by the date of issue and reference number of the document corresponding to the procedure used.

44. *Additional information/documents produced/certificates and authorizations:* enter the details required under any specific rules applicable in the country of dispatch and the reference numbers of the documents produced in support of the declaration, including the serial numbers of any control copies T 5.

54. *Place and date, signature and name of the declarant or his representative:* subject to specific provisions to be adopted with regard to the use of computerized systems, the signature of the person concerned must be given on the COM T 2 L document, followed by the full name of that person. When the person concerned is a legal person, the signatory should add his status after this signature and name.

ANNEX IX

CODES TO BE USED IN THE FORMS FOR MAKING T 1 AND T 2 DECLARATIONS

BOX 1: DECLARATION

First subdivision

The symbols applicable are as follows:

COM: — declaration for internal Community transit *procedure in the context of an intra-Community trade operation,*

— *document establishing the Community status of the goods.*

EX: — declaration for dispatch to another Member State *of non-Community goods,*

— declaration for export outside the customs territory of the Community.

Second subdivision

This subdivision must not be used when the form is used only for the Community transit procedure or as a document establishing the Community status of the goods.

Third subdivision

This subdivision *must be completed only when the form is to be used for the purposes of the Community transit procedure or as a document proving the Community status of the goods.*

The symbols applicable are as follows:

T 1: — Goods moving under the external Community transit procedure.

T 2: — Goods moving under the internal Community transit procedure.

T: — Mixed consignment of T 1 and T 2 goods, specified in separate supplementary forms or loading lists for each type of goods.
(The empty space after the symbol T should be struck through).

T 2 L: — Document establishing the Community status of the goods.

During the transitional period following the accession of new Member States to the European Economic Community, the symbols T 2 and T 2 L should be followed, where necessary, by the appropriate symbol, i.e.:

ES: For goods having the status of 'Spanish' goods;

PT: For goods having the status of 'Portuguese' goods.

BOX 19: CONTAINER

The codes applicable are given below:

0: Goods not transported in containers.

1: Goods transported in containers.

BOX 25: MODE OF TRANSPORT AT THE BORDER

The list of codes applicable is given below:

Code for modes of transport, mail and other consignments

A. Single-figure code (obligatory).

B. Two-figure code (second digit optional *for Member States).*

A.	B.	Denomination
1	10	Sea transport
	12	Railway wagon on sea-going vessel
	16	Powered road vehicle on sea-going vessel
	17	Trailer or semi-trailer on sea-going vessel
	18	Inland waterway vessel on sea-going vessel
2	20	Rail transport
	23	Road vehicle on railway wagon
3	30	Road transport
4	40	Air transport
5	50	Mail
7	70	Fixed transport installations
8	80	Inland waterway transport
9	90	Own propulsion

BOX 27: PLACE OF LOADING/UNLOADING

Codes to be adopted by the Member States.

BOX 33: COMMODITY CODE

To be completed in accordance with the goods nomenclature.

This box must be completed on declaration T 2 and COM T 2 L made out in Austria and Switzerland with the particulars of box 33 of the corresponding documents completed in a Member State.

BOX 44: ADDITIONAL INFORMATION CODE (A.I. CODE)

Until the codes are harmonized at Community level, this box will not be used.

BOX 51: INTENDED TRANSIT OFFICES

Indication of countries

A list of the codes applicable is given below:

Belgium	B
Denmark	DK
Germany	D
Greece	EL
France	FR
Ireland	IRL
Italy	IT
Luxembourg	LU
Netherlands	NL
United Kingdom	GB
Switzerland	CH
Austria	A
Spain	ES
Portugal	PT

BOX 52: GUARANTEE

Type of guarantee:

A list of the codes applicable is given below:

Situation	Code	Other indications necessary
For comprehensive guarantee	1	— No of certificate — guarantee office
For individual guarantee	2	
For cash deposit guarantee	3	
For flat-rate guarantee	4	— guarantee voucher No
For guarantee not required (Title IV of Regulation (EEC) No 222/77)	6	
Guarantee not required for the journey between the office of departure and the office of transit (Article 40 of Regulation (EEC) No 222/77)	7	
Guarantee not required for certain public bodies	8	

Indication of countries:

The codes adopted for box 51 are applicable.

BOX 53: OFFICE OF DESTINATION (AND COUNTRY)

The codes adopted for box 51 are applicable.

ANNEX B

DECISION No 1/87 OF THE EEC-AUSTRIA JOINT COMMITTEE — COMMUNITY TRANSIT —

of 14 August 1987

amending the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit and its appendices

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit, and in particular Article 16 (3) (a) and (b) thereof,

Whereas the rules on Community transit have been the subject of several amendments and adjustments resulting from the replacement of the forms used for making out Community transit documents by the single administrative document form provided for in the context of the simplification of formalities in trade within the Community;

Whereas the rules on Community transit are contained in Appendices I and II to the Agreement; whereas those Appendices should therefore be amended;

Whereas those amendments require some adjustments to be made to the Agreement itself;

Whereas certain additions should also be made to the wording of the Agreement following the accession of Spain and Portugal to the Community,

HAS DECIDED AS FOLLOWS:

Article 1

The Agreement between the European Economic Community and the Republic of Austria on the application of the rules on Community transit is hereby amended as follows:

1. Article 2 (2) shall be replaced by the following:

'2. Within the limits of Article 1, the Republic of Austria shall enjoy the same rights and meet the same obligations as the Member States for the application of the rules on Community transit.

In these rules any reference to the Community or to the Member States shall apply equally to the Republic of Austria. However, in the case of Articles 1 and 7 of the Regulation on Community transit (Appendix I) and in the case of the first subparagraph of Article 34 and the first subparagraph of Article 51 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II), the word "Community" relates exclusively to the European Economic Community.'

2. Article 5 (1) shall be replaced by the following:

'1. Where goods are carried through the Austrian territory between two points situated in the Community and are reconsigned from Austria after storage in a customs warehouse, T 2 and COM T 2 L documents may be issued only on the following conditions:

— they shall not have been warehoused over a period exceeding five years; however, as regards goods falling within Chapters 1 to 24 of the Nomenclature for the Classification of Goods in Customs Tariffs (International Convention on the Harmonized Commodity Description and Coding System of 14 June 1983), that period shall be limited to six months;

— the goods must have been stored in special spaces and shall have received no treatment other than that needed for preservation in the original state, or for splitting up consignments without replacing the packaging;

— any treatment must have taken place under customs supervision.'

3. Article 6 (2) and (3) shall be replaced by the following:

'2. The competent customs offices of the Member States are empowered to issue T 1 or T 2 documents valid for an Austrian, office of destination. Subject to Article 82 (b) and (c) of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) and those of paragraph 4, they are also empowered to issue COM T 2 L documents for goods consigned to Austria.

3. Without prejudice to the provisions of Articles 34 and 51 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II), a Community transit operation may be terminated at an office other than that specified in the T 1 or T 2 document provided that both offices belong to the same Contracting Party. That office shall then become the office of destination.

If, exceptionally, it should prove necessary to produce the goods with the intention of terminating their transport at an office other than that specified in the T 1 or T 2 document and the two offices belong to different Contracting Parties, the customs authorities at the office where the goods are produced may authorize the change in office of destination provided that the Community transit document does not bear 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 υποκείμενη 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 Abgabenerhebung unterworfen

— Έξοδος από την Κοινότητα υποκείμενη σε επιβάρυνση

— Export from the Community subject to duty

— Sortie de la Communauté soumise à imposition

— Uscita dalla Comunità assoggettata a tassazione

— Verlaten van de Gemeenschap aan belastingheffing onderworpen

— Saída da Comunidade sujeita a pagamento de imposições.

The new office of destination shall enter in the "control by office of destination" box of the return copy of the T 1 or T 2 document, in addition to the usual statements which it is obliged to enter, one of the following statements:

— Diferencias: mercancías presentadas en la oficina . . . (nombre y país)

— Forskelle: det toldsted, hvor varerne blev frembudt . . . (navn og land)

— Unstimmigkeiten: Zollstelle der Gestellung . . . (Name und Land)

— Διαφορές: εμπορεύματα προσκομισθέντα στο τελωνείο . . . (όνομα και χώρα)

— Differences: office where goods were presented . . . (name and country)

— Différences: marchandises présentées au bureau . . . (nom et pays)

— Differenze: ufficio al quale sono state presentate le merci . . . (nome e paese)

— Verschillen: kantoor waar de goederen zijn aangebracht . . . (naam en land)

— Diferenças: mercadorias apresentadas na estância aduaneira . . . (nome e país).

The office of departure shall not discharge the T 1 or T 2 document until all the obligations arising from the change in office of destination have been complied with. Where appropriate, it shall inform the guarantor of the non-discharge.'

4. Article 8 (4) to (6) shall be replaced by the following:

'4. The provisions of Articles 34 and 51 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) shall not apply when the carriage begins in Austria or when goods enter the Community via Austria.

5. In cases of carriage referred to in Article 52 (3) of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) which begin in Austria, a reference to the large container or containers containing the goods referred to in Article 1 (3) of the Regulation on Community transit (Appendix I) shall be made by the office of departure in the box reserved for customs use of copy 3 A of the Communiy Transit Transfer Note, opposite the symbol "T 2".

6. When the carriage operations referred to in paragraph 4 of Article 52 of the Regulation on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure (Appendix II) begin in Austria, the serial number or numbers of the list or lists of the large containers containing the goods referred to in Article 1 (3) of the Regulation on Community transit (Appendix I) must be entered by the office of departure in the box reserved for use by customs on copy 3 A of the Community transit transfer note opposite the symbol T 2.'

5. Article 9 (1) shall be replaced by the following:

'1. Until a procedure has been agreed for the exchange of statistical information to ensure that the Republic of Austria and the Member States have the data necessary for the preparation of their transit statistics, an additional copy of copy 4 of the T 1 and T 2 documents shall be supplied for statistical purposes:

(a) to the Austrian office of transit in the cases of goods consigned direct through Austrian territory from a point situated in the Community to another point situated in the Community;

(b) to the first office of transit in the Community, in the case of goods which are the subject of a Community transit operation commencing in Austria.'

6. Article 13 (1) shall be replaced by the following:

'1. The provisions set out in square brackets in Appendices I and II and listed below shall not apply:

Appendix I

Article 1 (4) and (5); Article 2 (2), first subparagraph, last phrase and last subparagraph; Article 3; Article 4; Article 7 (3), first subparagraph, last phrase; Article 9, last phrase; Article 10; Article 12 (1), last phrase and (2), last phrase; Article 22 (1), last sentence; Article 26 (2); Article 29; Article 30 (3); Article 32 (1), second subparagraph and (3); Article 39 (1), first subparagraph, last phrase; Article 41; Article 44 (1) and (2); Article 47; Article 48 (2); Article 49 (2) (b), last phrase; Articles 50 to 53, 55 to 61.

Appendix II

Article 1 (1), (5), first sentence, (7) and (8); Article 3; Article 4; Article 5 (6) and (7), first subparagraph; Article 7 (3); Article 16; Article 18 (5), second subparagraph, last sentence; Articles 20 to 27; Article 28 (a); Article 35 (2) and (4); Article 43 (a); Article 52 (2), (3), (4), second subparagraph, second sentence and (6); Article 59; Article 62, second subparagraph; Article 77 (1); Articles 78 to 81; Article 88; Article 97 (1) after the word 'repealed'; Article 100.

However, Articles 4, 41, 44 (1) and (2), 47 and 50 to 53 of Appendix I and of Article 18 (5), second subparagraph, last sentence, Articles 20 to 27, Article 28 (a), Article 35 (2) and (4), Article 43 (a), Article 52 (2), (3), (4), second subparagraph, second sentence and (6), Article 59, Article 62, second subparagraph, Article 77 (1), Articles 78 to 81, Articles 88, 97 (1) and 100 of Appendix II shall continue to apply in the Member States.

Article 2

Appendix I to the Agreement is hereby amended as follows:

1. Article 1 (5) shall be replaced by the following:

['5. The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community relating to the free movement of goods shall apply to those goods which, in accordance with Article 1 (2) (b), are carried under the procedure for external Community transit and which are not exported to a third country, provided their Community status is certified in accordance with Article 6 (3) of Regulation (EEC) No 678/85. The document laid down by this provision shall be issued after cancellation of the customs export formalities relating to the Community measures which necessitated the exportation of the goods to a third country.']

2. The first subparagraph of Article 2 (2) shall be replaced by the following:

'2. The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods shall apply to movements of goods under an international procedure for temporary importation or temporary admission only if the document provided for in Article 3 of the additional protocol annexed to Recommendation No 1/87 of the Joint Committee, hereinafter referred to as the 'Additional Protocol', is produced to establish the Community status of those goods [Article 6 (3) of Regulation (EEC) No 678/85].'

3. Article 7 (3) shall be replaced by the following:

'3. The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods shall apply to the movement of goods under one of the procedures referred to in paragraphs 1 and 2 on condition that they are accompanied, not only by the document required under the procedure used, but also, for the purpose of establishing the Community status of those goods, by the document provided for in Article 3 of the Additional Protocol [Article 6 (3) of Regulation (EEC) No 678/85].

The latter document shall contain a reference to the procedure used and to the document relating to it.'

4. Article 9 shall be replaced by the following:

'Article 9

Where, in the cases provided for in this Regulation, the provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods are applied only on presentation, for the purpose of establishing the Community status of those goods, of the document provided for in Article 3 of the Additional Protocol, the party concerned may, for any valid reason, obtain subsequently from the competent authorities of the Member State of departure the document provided for in the said Article 3 of the Additional Protocol [Article 6 (3) of Regulation (EEC) No 678/85].'

5. Article 12 shall be replaced by the following:

'*Article 12*

1. Any goods that are to be carried under the procedure for external Community transit shall be the subject, in accordance with the conditions laid down in this Regulation, of a T 1 declaration. A T 1 declaration means a declaration on a form corresponding to the specimen single document form provided for in Article 1 of the Additional Protocol [single document from COM drawn up in accordance with Regulation (EEC) No 679/85].

2. The T 1 form referred to in paragraph 1 may be supplemented, where appropriate, by one or more supplementary forms T 1 bis corresponding to the specimen of the supplementary form provided for in Article 1 of the Additional Protocol [supplementary form COM/c drawn up in accordance with Regulation (EEC) No 679/85].

3. The T 1 and T 1 bis forms shall be printed and completed in one of the official languages of the Community accepted by the competent authorities of the Member State of departure. Where necessary, the competent authorities of a Member State concerned in the Community transit operation may require translation into the official language or one of the official languages of that Member State.

4. The T 1 declaration shall be signed by the person who requests permission to effect an external Community transit operation or by his authorized representative, and at least four copies of it shall be produced at the office of departure.

5. The supplementary documents appended to the T 1 declaration shall form an integral part thereof.

6. The T 1 declaration shall be accompanied by the transport document. The office of departure may dispense with production of this document at the time of completion of the customs formalities. However, the transport document must be produced whenever required by the customs authorities in the course of carriage.

7. Where the Community transit procedure in the Member State of departure succeeds another customs procedure, reference shall be made on the T 1 declaration to that procedure or to the corresponding customs documents.'

6. Article 39 shall be replaced by the following:

'*Article 39*

1. Any goods that are to be carried under the procedure for internal Community transit must be the subject of the declaration referred to in Article 1 of the Additional Protocol and be entered on a form corresponding to the specimen form provided for in the said Article 1 [of the declaration referred to in Articles 4 and 6 of Regulation (EEC) No 678/85 and be entered on a form corresponding to the specimen COM form drawn up in accordance with Regulation (EEC) No 679/85].

The internal Community transit declaration shall bear the symbol T 2, which must be added to the symbol COM, if such a document is drawn up, or to any other symbol when another type of declaration is combined with the said internal Community transit declaration. In the event of use of supplementary forms, the symbol T 2 bis must be indicated on those forms for internal Community transit purposes.

2. Except where Articles 40 and 41 specify otherwise, the provisions of Title II shall apply *mutatis mutandis* to the procedure for internal Community transit.'

7. Article 41 shall be replaced by the following:

['*Article 41*

1. Goods in respect of which export/dispatch formalities are completed at a frontier customs office of the exporting Member State need not be dealt with under the Community transit procedure at that office unless they are subject to Community measures entailing control of their use or destination.

In such a case, the only particulars which need be given in the internal Community transit declaration are those required for export/dispatch purposes by the provisions laid down by law, regulation or administrative action in the Member State of departure.

The customs office of export/dispatch shall endorse a copy of the internal Community transit document and return it to the exporter/consignor or his representative, with the unused copies if he so requests. The endorsed copy must be delivered to the office of entry in the neighbouring Member State. An internal Community transit operation may begin at that office of entry, which shall then become the office of departure.

2. Paragraph 1 shall likewise apply to goods crossing an internal frontier within the meaning of the second subparagraph of Article 11 (g).']

8. Article 47 shall be replaced by the following:

['*Article 47*

The provisions of the Treaties establishing the European Economic Community and the European Coal and Steel Community which relate to the free movement of goods shall not apply to goods which, pursuant to Articles 44, 45 (1) or 46 (1), are not carried under the procedure for internal Community transit, unless the document provided for in Article 6 (3) of Regulation (EEC) No 678/85 is produced for the purpose of establishing their Community status.']

9. Article 49 (2) (b) shall be replaced by the following:

'(b) in other cases, if the document provided for in Article 3 of the Additional Protocol is produced to establish the Community status of the goods [Article 6 (3) of Regulation (EEC) No 678/85].'

10. The heading of Title VIII shall be replaced by the following:

['Provisions relating to the application of this Regulation.']

11. Article 55 shall be replaced by the following:

['*Article 55*

The Committee on the Movement of Goods, hereinafter referred to as "the Committee", set up pursuant to Article 15 of Regulation (EEC) No 678/85, shall be responsible for the implementation of Articles 56 and 57.']

12. Article 57 (2) and (3) are hereby deleted.

Article 3

Appendix II to the Agreement is hereby replaced by the new Appendix II annexed to this decision.

Article 4

Appendix II A is hereby deleted.

Article 5

This Decision shall enter into force on 1 January 1988.

Done at Brussels, 14 August 1987.

For the Joint Committee

The Chairman

E. R. VILAR

ANNEX

Appendix II

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

TABLE OF CONTENTS

TITLE I: Provisions relating to forms and their use in Community transit procedure

Article

Chapter I: Forms

Enumeration of the forms 1
Printing of the forms and their completion 2

Chapter II: Use of forms

Declarations T 1 and T 2
Description and use; mixed consignments 3
Production of the dispatch or export declaration with the Community transit declaration 4

Loading lists

Use of loading lists; mixed consignments 5
Form of loading lists 6
Completion 7
Simplified procedures 8
Consignment by rail 9

Receipt
Use of the receipt 10

Return of the documents
Central offices 11

TITLE II: Provisions relating to guarantees

Comprehensive guarantee
Certificate of guarantee
Authorized persons 12
Authorized agents 13
Period of validity; extension 14
Cancellation 15

Flat-rate guarantee
Guarantee document 16
Guarantee voucher 17
Increase in the guarantee; Conversion of the ECU 18
Consignment comprising both sensitive and non-sensitive goods 19

TITLE III: Use of Community transit documents for implementing measures on the exportation of certain goods

General 20
Formalities to be completed when a Community transit procedure is used 21
Formalities to be completed when other procedures are used 22
Exportation without further formalities 23
Giving of a guarantee 24
Goods crossing the territory of Austria or Switzerland 25
Formalities at the office of destination 26
Goods not reimported into the Community 27

Article

TITLE IV: Simplified procedures

Rules not affected by this Title 28

Chapter I: Community transit procedure for the carriage of goods by rail

General provisions relating to carriage by rail
- General 29
- Legal value of documents used 30
- Control of records 31
- The principal 32
- Label 33
- Modification of the contract of carriage 34

Movement of goods between Member States
- Customs status of goods; use of the International Consignment Note 35
- Identification measures 36
- Use of sheets of the International Consignment Note 37

Carriage of goods to or from third countries
- Carriage to third countries 38
- Carriage from third countries 39
- Carriage in transit through the Community 40
- Customs status of goods from third countries or in transit 41

Provisions relating to express packages
- Provisions applicable 42
- Customs status of goods; use of sheets of the TIEx document 43

Provisions relating to goods carried in large containers
- General 44
- Definitions 45
- Legal value of document used 46
- Control of records; information to be supplied 47
- The principal 48
- Customs formalities during carriage by means other than rail 49
- Label 50
- Modification of the contract of carriage 51

Movement of goods between Member States
- Customs status of goods; lists; waiver of requirement to produce Transfer Note at office of departure 52
- Identification measures 53
- Use of sheets of Transfer Note 54

Carriage of goods to or from third countries
- Carriage to third countries 55
- Carriage from third countries 56
- Carriage in transit through the Community 57
- Customs status of goods from third countries or in transit 58
- Statistical provisions 59

Other provisions
- Provisions of Regulation (EEC) No 222/77 not applicable 60
- Scope of the normal procedure and of the simplified procedures 61

Chapter II: Simplification of formalities to be carried out at offices of departure and destination

General 62

Formalities at the office of departure
- The authorized consignor 63
- Conditions of the authorization 64
- Contents of the authorization 65
- Authentication in advance 66
- Formalities upon departure of goods 67
- The principal 68
- Waiver of signature 69
- Liability of the authorized consignor 70

		Article
Chapter II:	Formalities at the office of destination	
	The authorized consignee	71
	Conditions of the authorization	72
	Contents of the authorization	73
	Obligations of the authorized consignee	74
	Other provisions	
	Controls	75
	Exclusion of certain goods	76
	Special case of consignments by rail	77
Chapter III:	Simplification of formalities applicable to certain goods	
	Provisions relating to motorized road vehicles	
	Proof of Community status	78
	Community transit procedure not compulsory	79
	Provisions relating to certain packings	80
	Provisions relating to railway wagons	81
TITLE V:	Provisions relating to the document certifying the Community status of goods moving under the internal Community transit procedure (COM T 2 L document).	
Chapter I:	Issue and use of the document	
	Scope	82
	Condition of direct carriage	83
	Conditions of issue; retroactive issue	84
	Use of loading lists	85
	Production of document COM T 2 L at destination	86
	Control of document COM T 2 L	87
	Document COM T 2 L in triplicate	88
Chapter II:	Simplified procedure for the issue of the document	
	The authorized consignor	89
	Conditions of the authorization	90
	Contents of the authorization	91
	Authentication in advance and formalities upon departure	92
	Obligation to make a copy	93
	Controls upon the authorized consignor	94
	Liability of the authorized consignor	95
	Exclusion of certain goods	96
TITLE VI:	Final provisions	
	Repeal of Regulation (EEC) No 223/77; Table of equivalence	97
	Transitional measures	98, 99
	Amendments	100
Annex I:	Loading List	
Annex II:	Transit advice note	
Annex III:	Receipt	
Annex V:	Flat-rate guarantee voucher	
Annex VII:	List of goods which when transported give rise to an increase in the flat-rate guarantee	
Annex VIII:	Label (Articles 33 and 50)	
Annex IX:	Special stamp	
Annex X:	Table of equivalence	

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/m^2; 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/m^2. 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 official 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 to 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 vouchers 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 PARAGRAPHE 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 accompanying 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 offices 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.

Movement 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 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)

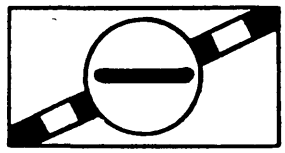
ANNEX VII

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

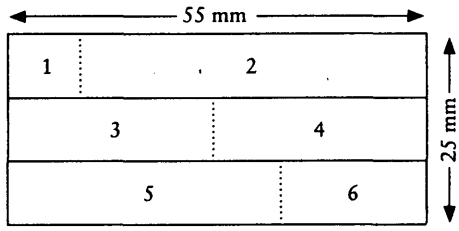
LABEL (Articles 33 and 50)



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
—	97
—	98
—	99
—	100
Annex	*Annex*
V	I
VII	II
VIII	III
X	V
XIII	VII
XIV	VIII
XV	IX