COMMISSION REGULATION (EEC) No 4141/87

of 9 December 1987

determining the conditions under which goods for certain categories of aircraft and ships are eligible on import for a favourable tariff arrangement by season of their sub-use

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff [1], and in particular Article 11 thereof,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit [2], as last amended by Regulation (EEC) No 1674/87 [3] and in particular Article 57 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968, on the Common Customs Tariff [4], as last amended by Regulation (EEC) No 3529/87 [5], established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff [6], as last amended by Regulation (EEC) No 2055/84 [7], Commission Regulation (EEC) No 2695/77 [8], as last amended by the Act of Accession of Spain and Portugal, determined the conditions under which goods for certain categories of aircraft and ships are eligible on import for a favourable tariff arrangement;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 2695/77 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reason, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 lays down that duties on products specified in Section A of Annex 1 to this Regulation are suspended when the products are intended to be fitted in aircraft imported duty free or built within the Community; whereas the suspension shall be subject to conditions laid down in the relevant Community provisions; whereas such conditions shall also apply to the granting of a favourable tariff arrangement to goods intended for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion, covered by Section II B of the Preliminary Provisions of the combined nomenclature, or by autonomous Community tariff suspensions;

Whereas, in Section II (A) of its preliminary provisions, the combined nomenclature also provides that customs duties are suspended in respect of goods intended for incorporation in certain categories of ships, boats or other vessels, for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for fitting to or equipping such ships, boats or other vessels; whereas the suspension shall be subject to conditions laid down in the relevant Community provisions with a view to customs control of the use of such goods;

Whereas, in order to ensure uniform application of the combined nomenclature, provisions are necessary for fixing those conditions;

Whereas Commission Regulation (EEC) No 4142/87 of 9 December 1987 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use [9], sets out both the general and minimum conditions governing such goods; whereas that Regulation should be applied to the products referred to above;

Whereas, nevertheless, for goods for the maintenance or repair of aircraft, consigned by air from one Member State to another by airlines engaged in international traffic, whether the goods are to be transferred for the airlines' own needs or under the terms of exchange agreements; it is necessary to simplify the formalities involved in the internal Community transit procedure under which these goods are consigned, and in view of the specialized nature of these movements of goods, more flexible arrangements than those of Control Copy T 5 are necessary;

(1) OJ No L 256, 7. 9. 1987, p. 1.
(2) OJ No L 38, 9. 2. 1977, p. 1.
(3) OJ No L 157, 17. 6. 1987, p. 1.
(4) OJ No L 172, 22. 7. 1968, p. 1.
(5) OJ No L 336, 26. 11. 1987, p. 3.
(6) OJ No L 14, 21. 1. 1969, p. 1.
(7) OJ No L 191, 19. 7. 1984, p. 1.
(8) OJ No L 314, 8. 12. 1977, p. 14.

(9) See page 81 of this Official Journal.

Whereas, however, in view of the special requirements arising out of the particular end-use of the products in question, special provisions are needed to cover, on the one hand, an extension of the period within which the goods must be used and, on the other hand, a broadening of the scope of the provisions whereby the goods may be put to a use other than the end-use provided for or may be exported outside the customs territory of the Community;

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

HAS ADOPTED THIS REGULATION:

Article 1

Subject to the provisions of Articles 2 to 10 hereunder, Commission Regulation (EEC) No 4142/87 shall apply to the products listed in Annexes I and II to this Regulation.

Article 2

Notwithstanding Article 5 of Regulation (EEC) No 4142/87, the period within which the goods must be put to the prescribed use shall be five years.

Article 3

Notwithstanding Article 9 of Regulation (EEC) No 4142/87, but without prejudice to the provisions in force regarding the control of goods on importation and exportation, Control Copy T 5 need not be used in the case of goods for the maintenance and repair of aircraft, consigned by air from one Member State to another, whether under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic. Furthermore, the provisons relating to the internal Community transit procedure for these goods shall be simplified in accordance with the provisions of Article 4 to 8.

Article 4

The air way-bill or equivalent document shall be treated as equivalent to a T 2 declaration or document provided that it contains at least the following particulars:

(a) the name of the consigning airline;

(b) the name of the airport of departure;

(c) the name of the receiving airline;

(d) the name of the airport of destination;

(e) the description of the goods;

(f) the number of articles.

The particulars referred to in the preceding paragraph, may, alternatively, be given in coded form or by reference to an attached document.

In addition the air way-bill or equivalent document must bear on its face one of the following statements in printed characters:

— T 2 — DESTINO ESPECIAL,

— T 2 — SÆRLIGT ANVENDELSESFORMÅL,

— T 2 — BESONDERE VERWENDUNG,

— T 2 — ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ

— T 2 — END-USE,

— T 2 — DESTINATION PARTICULIÈRE,

— T 2 — DESTINAZIONE PARTICOLARE,

— T 2 — BIJZONDERE BESTEMMING,

— T 2 — DESTINO ESPECIAL.

Article 5

The airline consigning the goods shall be the principal for the transport operation.

Article 6

In each Member State each airline consigning or receiving the goods referred to in Article 3 shall make available to the competent customs authorities for the purposes of control of Community transit operations the records required to be kept under Article 3 (2) (c) of Regulation (EEC) No 4142/87.

Article 7

1. The consigning airline shall retain a copy of the air way-bill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of departure, make a further copy available to the office of departure.

2. The receiving airline shall retain a copy of the air way-bill or equivalent document as part of its records and shall in the manner prescribed by the customs authorities of the Member State of destination, present a further copy to the office of destination.

3. Without prejudice to the provisions of Article 3 (2) (e) of Regulation (EEC) No 4142/87, the goods referred to in Article 3 which move under the procedure provided for in this Regulation need not be produced at either the office of departure or the office of destination.

Article 8

1. The principal shall have fulfilled the obligations imposed on him by Article 13 (a) of Regulation (EEC) No 222/77 at the time when the goods intact and the copies of the air way-bill or equivalent document, as referred to in Article 7 (2), which accompanied them have been delivered

to the receiving airline in the places specified by the customs authorities in the Member State of destination and the goods have been entered in the records specified in Article 3 (2) (c) of Regulation (EEC) No 4142/87.

2. The delivery of the goods and the copies of the air way-bill or equivalent document and the entry referred to in paragraph 1 must take place within a period of five days from the date of departure of the aircraft carrying the goods.

Article 9

Notwithstanding Article 9 (5) of Regulation (EEC) No 4142/87, the obligations arising under that Regulation shall pass from the consigning airline to the receiving airline at the time referred to in Article 8.

Article 10

Notwithstanding the first paragraph of Article 10 and paragraph 1 of Article 11 of Regulation (EEC) No 4142/87, the competent authorities may authorize the use of the goods other than as provided for under the favourable tariff arrangement referred to in Article 1 of that Regulation, or the exportation of the goods outside the customs territory of the Community, if they consider such authorization justified on economic grounds.

Article 11

Regulation (EEC) No 2695/77 is hereby repealed.

Article 12

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation. The Commission shall forthwith communicate this information to the other Member States.

Article 13

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, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

ANNEX I

Code Nos	Description of goods
	SECTION A
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:
8407 10	– Aircraft engines:
8407 10 90	– – Other (1)
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408:
8409 10	– For aircraft engines:
8409 10 90	– – Other (1)
8411	Turbo-jets, turbo-propellers and other gas turbines:
	– Turbo-jets:
8411 11	– – Of a thrust not exceeding 25 kN:
8411 11 90	– – – Other (1)
8411 12	– – Of thrust exceeding 25 kN:
8411 12 90	– – – Other (1)
	– Turbo-propellers:
8411 21	– – Of a power not exceeding 1 100 kW:
8411 21 90	– – – Other (1)
8411 22	– – Of a power exceeding 1 100 kW:
8411 22 90	– – – Other (1)
	– Parts:
8411 91	– – Of turbo-jets or turbo-propellers:
8411 91 90	– – – Other (1)
8412	Other engines and motors
8412 10	– Reaction engines other than turbo-jets:
8412 10 90	– – Other (1)
8412 90	– Parts:
	– – Other:
8412 90 30	– – – Of reaction engines other than turbo-jets (1)
8803	Parts of goods of heading No 8801 or 8802:
8803 10	– Propellers and rotors and parts thereof:
8803 10 90	– – Other (1)
8803 20	– Under-carriages and parts thereof:
8803 20 90	– – Other (1)
8803 30	– Other parts of aeroplanes or helicopters:
8803 30 90	– – Other (1)
8803 90	– Other:
	– – Other:
8803 90 99	– – – Other (1)
	SECTION B
Miscellaneous	Goods referred to in Section II B of the 'Preliminary Provisions' of the combined nomenclature other than civil aircraft and ground flight simulators
	SECTION C
Miscellaneous	Goods intended for use in the construction, maintenance and repair of aircraft, covered by autonomous Community tariff suspensions

(1) This includes only articles imported and intended to be fitted in aircraft imported duty free or built within the Community.

ANNEX II

Code Nos	Description of goods
Miscellaneous	Goods intended for incorporation in the ships, boats or other vessels falling within subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 11, 8902 00 19, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 90 10, 8906 00 10, 8906 00 91 of the combined nomenclature for the purposes of their construction, repair, maintenance or conversion or for the purposes of fitting to or equipping such ships, boats or other vessels (Section II A of the Preliminary Provisions and subheadings 8408 10 10 to 8408 10 90 of the combined nomenclature).