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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 986/89

of 10 April 1989

on the accompanying documents for carriage of wine products and the relevant records to be kept

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 822/87 of 16 March 1987 on the common organization of the market in wine (1), as last amended by Regulation (EEC) No 4250/88 (2), and in particular Articles 18 (4), 19 (8), 21 (4), 23 (4), (3) and 81 thereof,

Whereas in view of the establishment of the single market in the Community, which will entail the abolition of economic boundaries between Member States, it is important to endow the authorities responsible for supervising the stocking and marketing of wine products with the means necessary to carrry out effective checks in accordance with uniform rules laid down at Community level;

Whereas Article 71 (1) of Regulation (EEC) No 822/87 provides that wine products may be put into circulation within the Community only with an officially checked accompanying document; whereas paragraph 2 of the said Article 71 provides that natural or legal persons who hold wine products are to be obliged to keep goods inwards and outwards registers in respect of those products; whereas the Commission therefore adopted Regulation (EEC) No 1153/75 (3), as last amended by Regulation (EEC) No 418/86 (4);

Whereas in order to lay down uniform rules applicable throughout the Community and to simplify the administrative formalities for the public, the existing Community rules on the subject to date should be revised in the light of experience and taking into account the requirements of the single market;

Whereas supervision of the carriage of wine products in bulk requires special attention, particularly as regards authenticity; whereas the approved commercial document differs from a simple commercial document in that it bears a serial number allocated by the competent authority and a reference to that authority and, as a standardized document based on the framework form drawn up under the auspices of the United Nations Economic Commission for Europe, is immediately suitable for use in supervising the movement of wine products; whereas use of the approved commercial document, in conjunction with the recording in registers of entry and withdrawal, makes it possible to retrace the route taken by the product so transported; whereas it is therefore desirable to provide that this approved commercial document accompany all wine products carried in bulk; whereas, in order to allow the parties concerned to adapt gradually to the new system, the use of accompanying documents as provided for in Regulation (EEC) No 1153/75 should be permitted during a transitional period;

Whereas, in comparison with the carriage of wine products in bulk, the danger of illegal operations with respect to wine products in labelled containers of a nominal volume of not more than five litres fitted with a recognized non-reusable closing device is relatively small; whereas the consignor should be allowed to transport such products under cover of a simple commercial document from 1 January 1991; whereas a list of non-reusable closing devices recognized by the competent authorities of at least one Member State, which could be amended where necessary at the request of a Member State, should be drawn up;

Whereas, in order to avoid needlessly complicating administrative formalities, provision should be made for no document to be required to accompany the carriage of wine products answering certain criteria;

Whereas, for the purpose of ensuring that the documents accompanying the carriage of wine products constitute an effective means for supervising the movement and stocking of these products, rules must be laid down concerning the completion and use of such documents;

Whereas a certificate of origin for quality wines produced in specified regions or of provenance for table wines entitled to a geographical ascription is required for export and, in some cases, for intra-Community trade; whereas, in order to simplify administrative formalities and release the competent authorities from routine work, rules should

(1) OJ No L 84, 27. 3. 1987, p. 1.
(2) OJ No L 373, 31. 12. 1988, p. 55.
(3) OJ No L 113, 1. 5. 1975, p. 1.
(4) OJ No L 48, 26. 2. 1986, p. 8.

be laid down allowing the approved commercial document to be considered, under certain conditions, as attesting to the origin of the abovementioned wines;

Whereas documents accompanying the carriage of wine products and the relevant entries made in the registers constitute a whole; whereas, in order to ensure that by consulting the registers the competent authorities are able effectively to monitor the movement and stocking of wine products, in particular in the course of cooperation between those authorities in the different Member States, the rules concerning the keeping of records should be harmonized at Community level;

Whereas the substances used in certain oenological practices, especially enrichment, acidification and sweetening, are particularly open to the danger of fraudulent use; whereas records must therefore be kept concerning those substances to enable the competent authorities to supervise the movement and use thereof;

Whereas an accompanying document completed in accordance with Regulation (EEC) No 1153/75 may be required, under provisions adopted by some Member States in accordance with the abovementioned Regulation, to include additional particulars for purposes other than those of this Reguation, in particular in connection with the application of tax laws in the Member State in question; whereas, until such a time as tax provisions are harmonized at Community level for the purposes of completing the internal market, Member States should be able to require, for carriage of wine products on their territory, additional particulars to be entered on the document accompanying carriage;

Whereas in order to achieve a smoother transition from the rules in force until this Regulation becomes applicable to the rules laid down herein, the Member States should be authorized to derogate from certain rules in this Regulation during a transitional period; whereas, in order to increase the effectiveness of the controls, the Member States should be authorized to lay down certain additional provisions concerning documents accompanying carriage operations starting on their territory or consisting in an obligation for the consignee;

Whereas certain provisions of Commission Regulations (EEC) No 1594/70 [1], as last amended by Regulation (EEC) No 418/86 [2], (EEC) No 1698/70 [3], as last amended by Regulation (EEC) No 807/73 [4], (EEC) No 2152/75 [5] and (EEC) No 2247/73 [6], as last amended by Regulation (EEC) No 418/86, should be incorporated in this Regulation and amended where necessary in the light of experience;

[1] OJ No L 173, 6. 8. 1970, p. 23.
[2] OJ No L 48, 26. 2. 1986, p. 8.
[3] OJ No L 190, 26. 8. 1970, p. 4.
[4] OJ No L 78, 27. 3. 1973, p. 9.
[5] OJ No L 219, 19. 8. 1975, p. 7.
[6] OJ No L 230, 18. 8. 1973, p. 12.

Whereas the provisions of Regulation (EEC) No 1153/75 are replaced by those of this Regulation; whereas, however, in order to facilitate transition from the arrangements applicable before the entry into force of this Regulation to the arrangements laid down herein, provision should be made for Regulation (EEC) No 1153/75 to be repealed in two stages, thereby permitting the continued use of the accompanying document provided for in that Regulation during the transitional period;

Whereas the Management Committee for Wine has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

Carriage within the customs territory of the Community of the products referred to in Article 1 (2) of Regulation (EEC) No 822/87 shall be accompanied by the following documents:

— a commercial document, or
— an approved commercial document, or
— up to 31 December 1990, an accompanying document.

Article 2

1. For the purposes of this Regulation:

(a) 'competent authority' means an authority made responsible by a Member State for the implementation of this Regulation;

(b) 'producer' means any natural or legal person or group of such persons who has or has had in his possession fresh grapes, grape must or new wine still in fermentation, and who processes them or has them processed on his behalf into wine;

(c) 'retailer' means any natural or legal person or group of such persons whose business activity includes the sale of wine in small quantities — to be defined by each Member State, having regard to the special features of trade and distribution — directly to the consumer, but not those who use cellars equipped for storing and, if appropriate, for bottling wines in large quantities, who have packaging facilities or who engage in itinerant trading in wine transported in bulk;

(d) 'commercial document' means an invoice or delivery note, containing at least the following particulars:

— in the case of invoices, the complete names and addresses of the seller and the buyer, and of the consignee if be is not the buyer,

— in the case of delivery notes, the complete names and addresses of the consignor and the consignee,

— the date of issue,

— a number enabling the document to be identified,

— a description of the product transported in accordance with Community and national provisions in force,

— the total quantity dispatched,

— the number and nominal capacity of the containers holding the product;

(e) 'approved commercial document' means a commercial document which is in accordance with the model and instructions in Annexes I and II. In addition to the particulars listed in (d) above, except the fourth indent, it shall include:

— a pre-printed serial number forming part of a continuous series allocated by the competent authority or a body empowered for the purpose and a reference to such authority or body;

— for carriage in bulk as referred to in Article 3 (1):

— of wines, the actual alcoholic strength,

— of non-fermented products, the refractive index or the density,

— of fermenting products, the total alcoholic strength,

— of wines whose residual sugar content exceeds four grams per litre, in addition to the actual alcoholic strength, the total alcoholic strength;

(f) 'accompanying document' means a document complying with the provisions of Title I of Regulation (EEC) No 1153/75 and which, for carriage in bulk as referred to in Article 3 (1) includes the particulars provided for in the second indent of point (e) above;

(g) 'recognized closing device' means a closing device for containers of a nominal capacity of not more than five litres, as listed in Annex III.

2. Each Member State may make one or more competent authorities responsible for implementing this Regulation.

3. Member States may provide that approved commercial documents to be completed for carriage beginning on their territory shall be validated:

— by the seller or consignor applying to it the prescribed stamp or using a stamping device approved by the competent authority or an agency empowered by the said authority, or

— by means of the authority's or agency's mark.

TITLE I

Accompanying documents for wine products

Article 3

For carriage in bulk

1. All carriage within the customs territory of the Community of unpackaged wine products falling within the scope of Article 9 (2) of the Treaty, in quantities of more than 60 litres, shall be effected under cover of the original of:

— an approved commercial document,

or

— until 31 December 1990, an accompanying document.

2. Notwithstanding paragraph 1, no document shall be required to accompany the carriage:

(a) of grapes, whether or not pressed, or grape must, undertaken by the grape producers themselves or on their behalf from their own vineyards or another establishment belonging to them, where the total road distance does not exceed 40 km and such carriage is:

— in the case of individual producers: to their wine-making establishments,

— in the case of producers belonging to groups: to the groups' wine-making establishments.

In exceptional cases, the 40 km maximum distance way be increased to 70 km by the competent authorities;

(b) of grapes, whether or not pressed, undertaken by the producers themselves or on their behalf by third parties other than the consignees from their own vineyards:

— where such carriage is to the wine-making establishment of a third party located within the same wine-growing zone,

— and where the total road distance does not exceed 40 km. In exceptional cases the competent authorities may extend this maximum distance to 70 km;

(c) of wine vinegar;

(d) of any product, where the competent authority has authorized such carriage, within the same local administrative unit or to a local administrative unit in the immediate vicinity, where the product:

— is transported between two establishments of the same undertaking, subject to the application of Article 14 (2) (a),

or

— does not change owner and where the carriage is effected for the purpose of vinification, processing, storage or bottling;

(e) of grape marc and wine lees:

— to a distillery, where the product is accompanied by a delivery note as laid down by the competent authorities of the Member State where carriage begins,

— where carriage is effected for the purpose of withdrawing the product from the wine-marking process pursuant to Article 35 (4) of Regulation (EEC) No 822/87.

Article 4

For carriage in small containers

1. All carriage within the customs territory of the Community of any wine product falling within the scope of Article 9 (2) of the Treaty, in containers of a nominal volume of not more than 60 litres, shall be effected under cover of the original of:

— until 31 December 1990, an approved commercial document or an accompanying document,

and

— from 1 January 1991, a commercial document.

2. Notwithstanding paragraph 1, no document shall be required to accompany the carriage:

(a) of products in labelled containers fitted with a recognized non-reusable closing device bearing an indication enabling the bottler to be identified and of a normal volume of not more than five litres, where the total quantity does not exceed:

— five litres in the case of concentrated grape must, whether or not rectified,

— 100 litres for all other products;

(b) of wine or grape juice intended for diplomatic representation, consulates and similar establishments, within the limits of the allowances granted them;

(c) of wine or grape juice:

— contained in private household removals, and not intended for sale,

— on board ships, aircraft or trains to be consumed there;

(d) by private individuals, of wine and grape must in fermentation intended for the personal consumption of the consignee or his family, by private individuals, other than in the case of carriage referred to in (a), where the quantity transported does not exceed 30 litres;

(e) of any product intended for scientific or technical experiments, where the total quantity transported does not exceed one hectolitre;

(f) of a commercial sample;

(g) of samples for an official agency or laboratory.

Exemptions from the requirement for any document to accompany carriage as provided for under (a) to (e) in the first subparagraph shall be subject to the condition that consignors, other than retailers or private individuals disposing from time to time of the product to other private individuals, can at any time prove the accuracy of all entries laid down for the records provided for in Title II or other records provided for by the Member State concerned.

3. Notwithstanding paragraph 1, the approved commercial document may be used after 31 December 1990 for the purposes of Article 9.

Article 5

1. The forms of the approved commercial document shall be printed in one of the official languages of the Community, to be specified by the competent authorities of the Member State in which they are issued.

The forms shall be completed for export in one of the official languages of the Community. They may in addition be completed in any other language as determined by commercial usage and need.

If necessary, the competent authority of the Member State of destination involved in the carriage of the products accompanied by a commercial document, an approved commercial document or an accompanying document, or any agency empowered by that authority, may request that that document be translated into its official language or into one of its official languages. This translation must not delay the carriage in question for any longer than is strictly necessary.

2. The individual serial number issued for an approved commercial document shall be preceded by the following letters to indicate the Member Sate in which the document was issued: BE for Belgium, DK for Denmark, DE for Germany, EL for Greece, ES for Spain, FR for France, IRL for Ireland, IT for Italy, LU for Luxemburg, NL for the Netherlands, PT for Portugal and UK for the United Kingdom.

3. Where an approved commercial document or accompanying document is made out for carriage of bulk products, it shall indicate, in addition to the particulars set out in the specimen in Annex I to this Regulation and the specimens in the Annexes to Regulation (EEC) No 1153/75;

— the wine-growing zone in accordance with the demarcations shown in Annex IV to Regulation (EEC) No 822/87 from which the product transported originates, using the following abbreviations: A, B, C I (a), C I (b), C II, C III (a) and C III (b),

— the operations which the products transported have undergone in accordance with the instructions in Annex II.

Article 6

1. All natural or legal persons, groups of persons or traders not holding stocks who have their domicile or registered place of business within the customs territory of the Community, and who carry out or have carried out a carriage operation involving a wine product in bulk or small quantity must complete on their own responsibility:

— an approved commercial document, or

— where provided for by this Regulation, a commercial document.

2. The competent authority of the Member State in which the persons or groups of persons referred to in paragraph 1 have their domicile or registered place of business may temporarily or permanently refuse those persons authorization to complete approved commercial documents where they are found to have committed a serious infringement of Community provisions in the wine sector or national provisions adopted pursuant thereto.

In that case, the consignor shall complete as and when transport operations take place a commercial document containing all the particulars required for the approved commercial document, with the exception of the information referred to in the first indent of Article 2 (1) (e). He shall submit each document thus completed to the competent authority or to the empowered agency for authentication.

Authentication shall include entry of the date and of a stamp.

3. All persons or bodies completing accompanying documents for carriage of a wine product and persons who have held such products shall keep a copy of such documents.

Article 7

1. The accompanying document for carriage operations shall be regarded as having been completed where it contains all the particulars provided for in this Regulation and, where appropriate, Title I of Regulation (EEC) No 1153/75.

In addition, for the carriage to a distillery of wine fortified for distillation, the approved commercial document and, where appropriate, the accompanying document must satisfy the requirements of the fifth indent of Article 26a (2) of Council Regulation (EEC) No 2179/83 [1].

2. Commercial documents, approved commercial documents or accompanying documents may be used only for a single carriage operation.

A single such document may cover more than one batch of the same category of products transported together from any one consignor to any one consignee.

3. The date on which carriage commences shall be indicated on the approved commercial document, the accompanying document or the commercial document intended to accompany the carriage of the product.

Where a document referred to in the second subparagraph of Article 6 (2) or where the approved commercial document or the accompanying document is completed by the competent authority or any agency empowered by that authority, the document shall be valid only if carriage commences not later than the fifth working day following, as appropriate, the date of authentication or the date of issue.

4. Where products are transported in separate compartments of the same transport container or are mixed during carriage, an approved commercial document or accompanying document must be completed for each portion, whether transported separately or making up a mixture. Such documents shall mention, in accordance with the rules laid down be each Member State, the use of the product of mixing.

However, consignors or empowered persons may be authorized by Member States to complete a single approved commercial document or accompanying document. In such cases the Member State shall give appropriate instructions as to how proof is to be furnished concerning the category, origin and quantity of the various loads.

5. Without prejudice to the first subparagraph of paragraph 6, particulars once entered on approved commercial documents, commercial documents and accompanying document and control copies may no longer be altered.

6. Where it is found that carriage for which a commercial document, an approved commercial document or an accompanying document is required takes place without such a document or under cover of a document containing false, erroneous or incomplete particulars, the competent authority of the Member State where this is discovered or any other agency responsible for ensuring compliance with Community and national provisions in the wine sector shall take the measures necessary:

— to regularize such carriage, either by correcting any errors or by completing a new document,

— where appropriate, to penalize any irregularities in proportion to their seriousness, in particular by applying the provisions referred to in the first subparagraph of Article 6 (2).

The competent authority or other agency referred to in the first subparagraph shall stamp documents corrected or completed in accordance with this provision.

[1] OJ No L 212, 3. 8. 1983, p. 1.

Regularization of irregularities may not delay the carriage operation in question for any longer than is strictly necessary.

In the event of serious or repeated irregularities, the competent regional or local authority as regards the place of unloading shall inform the competent regional or local authority as regards the place of loading. In the case of intra-Community carriage, such information shall be forwarded in accordance with Council Regulation (EEC) No 359/79 [1].

7. Where it is impossible to regularize carriage operations within the meaning of the first subparagraph of paragraph 6, the competent authority or the agency that discovered the irregularity shall hold up the transport. It shall inform the consignor that the carriage is being held up and of the consequences incurred. These measures may include a ban on marketing the product.

8. Where part or all of a product carried under cover of an accompanying document is refused by the consignee, the latter shall write the words 'REFUSED by the consignee' on the back of the document, together with the date and his signature, plus, where appropriate, an indication of the quantity refused, in litres or kilograms.

In that case the product may be returned to the consignor under cover of the same accompanying document or may be kept on the premises of the carrier until a new document is completed to accompany the product when it is redispatched.

Article 8

1. When commercial documents, approved commercial documents or accompanying documents are completed :

(a) the actual alcoholic strength of the wine, excluding new wine still in fermentation, or the total alcoholic strength of new wine still in fermentation and grape must in fermentation shall be expressed in % vol and tenths of % vol ;

(b) the refractive index of grape must shall be obtained by the measuring method recognized by the Community. It shall be expressed by the potential alcoholic strength in % vol. This may be replaced by the density expressed in grams per cubic centimetre ;

(c) the density of fresh grape must with fermentation arrested by the addition of alcohol shall be expressed in grams per cubic centimetre and the actual alcoholic strength of that product shall be expressed in % vol and tenths of % vol ;

(d) the sugar content of concentrated grape must, rectified concentrated grape must, and concentrated grape juice shall be expressed by the content in grams, per litre and per kilogram, of total sugars ;

(e) the actual alcoholic strength of grape marc and of wine lees may also be indicated (optional) and expressed in litres of pure alcohol per decitonne.

This information shall be expressed using the tables of equivalence recognized by the Community, contained in the rules on analysis methods.

Without prejudice to the Community provisions laying down limits for certain wine products, the following tolerances shall be allowed, in addition to the margins of error provided for by the analysis method used pursuant to Regulation (EEC) No 1108/82 [2] :

— as regards total or actual alcoholic strength, 0,2 % vol more or less,

— as regards density, a tolerance of six units more or less to the fourth decimal place (± 0,0006),

— as regards the sugar content, 3 % more or less.

2. A tolerance of 1,5 % of the total quantity shall be allowed when indicating the quantity of products carried in bulk.

Article 9

1. Approved commercial documents or accompanying documents completed in accordance with this Regulation and the national measures taken for its implementation shall be considered as attesting the designation of origin of quality wines psr or the provenance of table wines entitled to a geographical ascription :

— where they are completed by consignors who are themselves producers of the wine carried in question and who neither acquire nor sell wine products obtained from grapes harvested in specified regions or wine-growing areas other than those whose names they use to designate wine obtained from their own production,

— if the particulars of the documents have been certified as accurate thereon by the competent authority or a body empowered by the competent authority,

— if they have been completed by the competent authority or an agency or, as appropriate, another body empowered by the latter in accordance with Article 6 (2), second subparagraph.

2. Where the approved commercial documents or accompanying documents are completed in accordance with the first indent of paragraph 1, the consignor may request the competent authority or the competent regional or local body as regards the place of loading, when submitting the made-out document :

(1) OJ No L 54, 5. 3. 1979, p. 136.

(2) OJ No L 133, 14. 5. 1982, p. 1.

(a) to enter the following in the appropriate place on the front of approved commercial documents or accompanying documents:

— for quality wines psr:

'this document attests the origin of the quality wine psr set out herein',

— for table wines entitled to a geographic ascription:

'This document attests the provenance of the table wines set out herein';

and:

(b) to validate the information thus given by means of a stamp, with the date and the signature of the person responsible.

Those statements shall also be entered and confirmed on approved commercial documents or accompanying documents where the procedure provided for in the second and third indents of paragraph 1 is applied.

3. Member States' competent authorities may permit consignors meeting the conditions of paragraph 4 themselves to fill in, or have pre-printed, the attestations concerning the designation of origin of quality wines psr or provenance of table wines on the blanks of the approved commercial document or of the accompanying document, and may allow:

(a) the attestations to be validated in advance by the stamp of the competent authority, or of the competent regional or local body, together with the signature of a person authorized by that authority or body and the date; or

(b) the attestations to be validated by the consignors by means of a special stamp authorized by the competent authorities and conforming to the model in Annex IV. The stamp may be pre-printed on the forms provided printing is carried out by a printer approved for the purpose.

4. The authorization referred to in paragraph 3 shall be granted only to consignors:

— who regularly dispatch quality wines psr and/or table wines entitled to a geographical ascription, and

— after it is ascertained, following an initial request, that the inward and outward registers are kept in accordance with Title II and thus enable the accuracy of the particulars in the documents to be checked.

The competent authorities may refuse authorization to consignors not offering such guarantees as those authorities consider appropriate. They may cancel the authorization, in particular where consignors no longer comply with the conditions laid down in this paragraph or no longer offer the guarantees required.

5. Consignors to whom the authorization referred to in paragraph 3 is granted shall be obliged to take all necessary steps to guard the special stamp or the forms bearing the stamp of the competent authority or of the competent local or regional body or the special stamp.

6. In trade with third countries only accompanying documents or approved commercial documents completed in accordance with paragraph 1 on export from the Member State of production shall certify:

— for quality wines psr, that the designation of origin of the product complies with the relevant Community and national provisions,

— for table wines designated pursuant to Article 72 (2) and (3) of Regulation (EEC) No 822/87, that the geographical ascription of the product complies with the relevant Community and national provisions.

However, in the case of export from a Member State which is not the Member State of production, the accompanying document or the approved commercial document completed in accordance with the second and third indents of paragraph 1 under cover of which the product is exported shall attest the designation of origin or the geographical ascription where it indicates:

— the serial number,

— the date of completion, and

— the name and address of the authority or body referred to in paragraph 2,

entered on the documents under cover of which the product was transported before being exported, and on which the designation of origin or provenance has been certified.

7. Approved commercial documents or accompanying documents shall attest the designation of origin of wine made from grapes harvested in a third country where the document is drawn up using the particulars on the V I 1 document completed in accordance with Council Regulation (EEC) No 3590/85 [1] and where the approved commercial document or the accompanying document shows:

— the number of the V I 1 document in question,

— the date of completion of that document,

— the name and head office of the authority of the third country which completed that document or authorized the completion of that document by a producer.

8. In the case of the dispatch or export of a product obtained before 1 September 1979 from a Member State other than the Member State of production, approved commercial documents or accompanying documents:

— shall be completed and certified by the competent authority of the Member State of dispatch or export or the body empowered by that authority,

— shall show the particulars corresponding to those referred to in the second subparagraph of paragraph 6 relating to a document used for stock accounts which

[1] OJ No L 343, 20. 12. 1985, p. 20.

is considered by the department competent for the territory as reliable and under cover of which the product was transported previously.

Article 10

1. Where the consignee is established within the customs territory of the Community, the original of the commercial document or approved commercial document or the original of the accompanying document shall accompany the product from the place of loading to the place of unloading, where it shall be handed to the consignee or his representative.

2. Where the consignee is established outside the customs territory of the Community, the original of the commercial document or approved commercial document or the original of the accompanying document shall be presented in support of the export declaration at the competent customs office of the exporting Member State. The customs office shall ensure that the type, the date and the number of the document presented are indicated on the export declaration and that the type, the date and the number of the export declaration are indicated on the original of the approved commercial document, the comercial document or the accompanying document. The customs office shall enter on the latter document and stamp as authentic one of the following: 'EXPORTE', 'UDFORT', 'AUSGEFÜHRT', 'EXPORTED', 'ESPORTATO', 'UITGEVOERD', 'ΕΞΑΧΘΕΝ', 'EXPORTADO' and shall hand that document to the exporter or his representative.

If the customs office of exit from the customs territory of the Community is not the customs office referred to in the first subparagraph, carriage between the two offices shall be effected under a customs procedure. If export does not take place, the export declaration shall be cancelled and Article 5 of Council Direcitive 81/177/EEC (1) shall apply and this shall be noted on the commercial document, approved commercial document or accompanying document.

3. The references referred to in the first subparagraph of paragraph 2 shall specify at least the type, date and number of the document and, as regards the export declaration, the name and address of the competent regional or local authority as regards export.

4. Where, in trade with EFTA countries, a document constituting evidence of the Community status of the goods is issued for wine, whether or not put up in bottles, the document shall, in the section 'Description of goods', indicate the description in accordance with Community and national provisions and the quantity of wine carried. These indications shall be taken from the original of the accompanying document under cover of which the wine was carried to the customs office where the document constituting evidence of Community status is issued; the nature, date and number of the document referred to above which accompanied carriage previously shall also be noted on the document constituting evidence of Community status.

Where a document constituting evidence of Community status of the goods issued by the customs authorities of the EFTA countries in presented in respect of a wine as referred to in the first subparagraph being brought back into the territory of the Community, such document shall be regarded as equivalent to the accompanying document for carriage as far as the customs office either of destination in the Community or where the product is released to the market, provided that the document bears in the section 'Description of goods' the information specified in the first subparagraph.

The relevant customs office in the Community shall stamp a copy or photocopy of the document delivered by the consignee or his representative and return it to him for the purposes of this Regulation.

5. For quality wines psr and table wines entitled to a geographical ascription exported to third countries under cover of an accompanying document in accordance with this Regulation, the said document, attesting to the origin or provenance of the products must be presented in support of any other documents to the competent authority when such wines are released for free circulation in the Community, where the wine in question neither meets the conditions laid down in paragraph 4 nor constitutes goods returned within the meaning of Council Regulation (EEC) No 754/76 (2) and its implementing provisions. Provided that the supporting documents are deemed satisfactory the customs office in question shall endorse a copy or photocopy of the certificate of denomination of origin furnished by the consignee or his representative and return it to him for the purposes of this Regulation.

6. Where wines made from grapes harvested in the Community, in containers of no more than five litres, labelled in accordance with the Community and national provisions in force at the date of bottling and exported before the date of entry into force of this Regulation re-enter the customs territory of the Community, such export shall be attested by an official or commercial document and the commercial document completed by the consignor in the third country shall rank as an accompanying document for carriage on the territory of the Community. This provision shall aply only to quality wines psr and, in the case of wines made from grapes harvested before 1970, to wines equivalent to quality wines psr.

The customs office concerned in the Community shall endorse a copy or photocopy of the said document supplied by the consignee or his representative and shall return it to him for the purposes of this Regulation.

(1) OJ No L 83, 30. 3. 1981, p. 40.

(2) OJ No L 89, 2. 4. 1976, p. 1.

Article 11

If during carriage, by reason of *force majeure* or some unforeseen accident, a load for which a commercial document, an approved commercial document or an accompanying document is prescribed has to be split up or is wholly or partially lost, the carrier shall request the competent authority where the incident took place to make a statement of the facts.

In so far as he is able, the carrier shall also notify the competent authority nearest to the place where the incident took place for it to take the necessary steps to regularize the carriage operation in question. Such measures may delay the carriage operation in question only for the time strictly necessary for it to be regularized.

Article 12

For carriage of any of the wine products listed under (a) and (b) the following shall be completed:

— an approved commercial document and a copy thereof using carbon or NCR paper or any other form of copy authorized by the competent authority,

— until 31 December 1990, an accompanying document and a control copy:

(a) products of Community origin:

— wine suitable for yielding table wine,

— wine intended to be processed into quality wine psr.

— grape must in fermentation,

— concentrated grape must, whether or not rectified, if the quantity carried is more than 60 litres,

— fresh grape must with fermentation arrested by the addition of alcohol,

— grape juice in bulk or put up in containers of a nominal capacity of more than five litres,

— concentrated grape juice,

— wine lees,

— grape marc intended for a distillery or other industrial processing, except in the cases referred to in Article 3 (2) (e),

— piquette,

— wine fortified for distillation,

— wine from grapes of varieties not listed as wine grape varieties in the Annex to Commission Regulation (EEC) No 3800/81 [1] for the administrative unit in which they were harvested,

— products which may not be offered or delivered for direct human consumption;

(b) products not originating in the Community:

— fresh grapes, excluding table grapes,

— grape must,

— concentrated grape must,

— grape must in fermentation,

— concentrated grape must, whether or not rectified, if the quantity carried is more than 60 litres,

— fresh grape must with fermentation arrested by the addition of alcohol,

— grape juice in bulk or put up in containers of a nominal capacity of more than five litres,

— concentrated grape juice,

— liqueur wine for the preparation of products not falling within CN code 2204,

— wine lees,

— grape marc,

— piquette,

— wine fortified for distillation,

— products which may not be offered or delivered for direct human consumption.

The copy referred to in the first subparagraph shall be forwarded by the swiftest method, not later than the first working day after that on which the goods leave the place of loading, by the consignor to the competent authority within whose territory the place of loading falls. The competent authority shall forward the copy by the swiftest method, not later than the first working day after that on which it is presented, or issued if the competent authority completes it, to the competent authority within whose territory the place of unloading falls.

TITLE II

Records

Article 13

1. Natural or legal persons and groups of persons who, for whatever purposes of their trade or commercial purposes, hold wine products shall be required to keep records.

However:

(a) records need not be kept by:

— retailers,

— those selling drinks for consumption only of the premises;

(b) entry in records shall not be required for wine vinegar.

2. Member States may provide that:

(a) traders who do not hold stocks shall be required to keep records in accordance with the rules and procedures they shall specify;

(b) natural and legal persons and groups of persons who hold stocks of or offer for sale solely wine products in small containers meeting the conditions as regards presentation referred to in Article 4 (2) (a) shall not be required to keep records, provided that the entry and withdrawal of products and stocks may be checked at any time on the basis of other supporting documents, in particular financial accounts.

[1] OJ No L 381, 31. 12. 1981, p. 1.

3. Persons required to keep records shall record the entry and withdrawal of each batch of products as referred to in paragraph 1 to or from their premises or their accounts and such of the operations specified in Article 16 (1) as are carried out.

Those persons must also be able to present, for each annotation in the records of the entry and withdrawal of products, a commercial document, an approved commercial document, accompanying document or any other supporting document.

Article 14

1. Records shall consist:

— either of fixed leaves numbered consecutively,

— or of a suitable modern accounting system, approved by the competent authorities, provided that the particulars which should be entered in the records appear therein.

However, Member States may provide that:

(a) the records kept by traders not effecting any of the operations specified in Article 16 (1) nor performing any oenological practices may take the form of the totality of the commercial documents, approved commercial documents or accompanying documents;

(b) the records kept by producers may take the form of annotations on the reverse side of the harvest, production or stock declarations provided for in Commission Regulation (EEC) No 3929/87 [1].

2. The records shall be kept separately for each undertaking, on the premises where the products are held.

However,

(a) where products are held in various stores belonging to the same undertaking in the same local administrative unit or in such a unit in the immediate vicinity, the competent authorities may grant authorization, where appropriate by giving instructions, for the records to be held at the registered place of business of the undertaking;

(b) the holder of the records may entrust the keeping of the records to an undertaking specializing in the subject,

on the condition that a check of the entry and withdrawal of products and stocks at the actual place where the products are held is possible at all times on the basis of other supporting documents.

3. For products entered in the records separate accounts shall be kept for:

— each of the categories set out either in Annex I to Regulation (EEC) No 822/87 or in Article 2 of Council Regulation (EEC) No 339/79 [2],

— each quality wine psr and products for processing into quality wines psr made from grapes harvested in the same specified region,

— each table wine designated by the name of a geographical area and products for processing into such table wines made from grapes harvested in the same wine-growing area.

When a quality wine psr is downgraded, this shall be mentioned in the records.

4. Member States shall determine the maximum percentages which losses resulting from evaporation, warehousing, various processing operations or changes in product category may represent.

Where actual losses exceed:

— during carriage, the tolerances referred to in Article 8 (2), and

— in the cases referred to in the first subparagraph, the maximum percentages fixed by the Member States,

the holder of the records shall report this in writing, within a period laid down by the Member States, to the competent authority or a local or regional body which shall take the necessary measures.

Member States shall specify the method whereby entries are to be made in the records, whatever form they take, concerning:

— the personal consumption of the producer or his family,

— any accidental changes in the volume of products.

Article 15

1. For every entry or withdrawal of products the records shall give:

— the date of the operation,

— the actual quantity entered and withdrawn,

— the product concerned, described in accordance with the relevant Community and national provisions,

— a reference to the commercial document, approved commercial document or accompanying document.

In the cases referred to in Article 9 (6), (7) and (8) a reference to the document under cover of which the product was previously transported shall be entered in the register of withdrawals.

2. Once a year, at a date which may be fixed by the Member States, the records of entry and withdrawal of products must be closed. An inventory of stocks shall be made in the framework of the annual balance sheet. Existing stocks must be recorded as an entry in the records at a date following the annual balance sheet. If the annual balance sheet shows differences between the theoretical stocks and the actual stocks, this must be noted in the closed books.

[1] OJ No L 369, 29. 12. 1987, p. 59.
[2] OJ No L 54, 5. 3. 1979, p. 57.

Article 16

1. The records shall mention the following operations :

— increasing the alcoholic strength,

— acidification,

— de-acidification,

— sweetening,

— coupage,

— bottling,

— distillation,

— the production of sparkling wine, aerated sparkling wine, semi-sparkling wine and aerated semi-sparkling wine,

— the production of liqueur wine,

— the production of concentrated grape must, whether or not rectified,

— fortifying wine for distillation,

— other processes involving the addition of alcohol,

— processing into aromatized wine.

Where an undertaking is granted authorization to keep simplified records as provided for in the second subparagraph of Article 14 (1), the competent authority may accept the duplicates of the notifications provided for in Article 23 of Regulation (EEC) No 822/87 made as laid down in Article 5 of Regulation (EEC) No 1594/70 as equivalent to entries in the records as regards operations for increasing the alcoholic strength, acidification and deacidification.

2. For each of the operations specified in paragraph 1, records other than those referred to in paragraph 3 shall mention :

— the operation carried out and the date,

— the nature and the quantities of the products used,

— the quantity of product obtained by means of the operation,

— the quantity of product used in increasing the alcoholic strength, acidification and de-acidification, sweetening and fortifying for distillation,

— the description of the products before and after the operation, in accordance with the relevant Community or national provisions,

— the markings on the containers in which the products entered in the records were contained before the operation and are contained after the operation,

— in the case of bottling, the number of bottles filled and their content,

— in the case of contract bottling, the name and address of the bottler within the meaning of Article 3a of Commission Regulation (EEC) No 3282/73 [1].

Where a change occurs in a product without its undergoing one of the operations referred to in the first subparagraph of paragraph 1, in particular in the case of fermentation of grape must, the quantities and the type of product obtained after the change shall be noted in the records.

When wine is fortified for distillation, the particulars referred to in the first indent of Article 25 (2) and the fifth indent of Article 26a (2) of Regulation (EEC) No 2179/83 shall also be mentioned in the records.

3. For the production of sparkling wine, the registers of cuvées referred to in the second subparagraph of Article 7 (2) of Regulation (EEC) No 358/79 shall record, for each cuvée prepared :

— the date of preparation,

— the date of bottling for quality sparkling wines and quality sparkling wines psr,

— the volume of the cuvée and the description, the volume and the actual and potential alcoholic strength of each of its constituents,

— each of the practices listed in Article 5 of Regulation (EEC) No 358/79 [2],

— the amount of 'liqueur de tirage' used,

— the amount of sweetener used,

— the number of bottles obtained, specifying where appropriate the type of sparkling wine, using a term relating to its residual sugar content provided the term appears on the label.

4. For the production of liqueur wine, the records shall show for each batch being prepared :

— the date of addition of any of the products listed in point 14 (i), (ii) or (iii) of Annex I to Regulation (EEC) No 822/87,

— the nature and volume of the product added.

Article 17

1. Holders of records shall also be required to keep individual records or accounts of the entry and withdrawal of the following products and materials held by them for whatever purpose, including use on their own premises :

— sucrose,

— concentrated grape must,

— rectified concentrated grape must,

— products used for acidification,

— products used for de-acidification,

— spirits distilled from wine.

[1] OJ No L 337, 6. 12. 1973, p. 20.

[2] OJ No L 54, 5. 3. 1979, p. 130.

The keeping of individual records or accounts shall not provide exemption from the notifications referred to in Article 23 (2) of Regulation (EEC) No 822/77.

2. The individual records or accounts referred to in paragraph 1 shall show separately for each product:

(a) in respect of entries:

— the name or business name and address of the supplier, referring where appropriate to the document which accompanied carriage of the product,

— the quantity concerned,

— the date of entry;

(b) in respect of withdrawals:

— the quantity concerned,

— the date of use or withdrawal,

— where appropriate, the name or business name and address of the consignee.

Article 18

1. The particulars indicated below shall be entered in the individual records or accounts as follows:

— those referred to in Articles 13, 14 and 15, in the case of entries, on the working day following reception and, in the case of withdrawals, not later than the third working day following dispatch,

— those referred to in Article 16, not later than the first working day following the operation and for those particulars relating to enrichment, on the day itself,

— those referred to in Article 17, in the case of entries and withdrawals, not later than the working day following reception or dispatch and, in the case of uses, the day of use.

However, Member States may authorize longer time limits not exceeding 30 days, particularly where computerized records are used, provided that a check can still be made on entries and withdrawals at any time on the basis of other supporting documents.

2. Not withstanding the first subparagraph of paragraph 1 and subject to any provisions adopted by the Member States pursuant to Article 19, consignments of the same product may be entered in the withdrawal register in the form of a monthly total where the product is put up solely in the containers referred to in Article 4 (2) (a).

Article 19

1. Member States may authorize adaptation of existing records and lay down additional rules or more stringent requirements for the keeping and checking of records. In particular, they may require that separate accounts be kept for specified products or that separate records be kept for certain categories of product or for certain operations specified in Article 16 (1).

2. Where Article 6 (2) is applied, the Member State may lay down that the competent authority may keep the records itself or entrust the task to a body empowered to that end.

TITLE III

GENERAL AND TRANSITIONAL PROVISIONS

Article 20

1. Until such time as tax provisions are harmonized at Community level for the purposes of completing the internal market, Member States may, with a view to the application of their laws in this area:

— for carriage beginning and ending on their territory without passing through the territory of another Member State, and

— for carriage other than as referred to in the first indent, for the part of the journey within their territory

require additional particulars to be entered on the accompanying document, except in the cases provied for in Article 4 (2) (b) to (g). Such particulars shall be indicated in Section 23.

Where the consignor and the consignee of the product are established in two different Member States, the particulars referred to in the first subparagraph which are required by the Member State where carriage ends may be added on release to the market in the latter Member State, in an official language other than that in which the approved commercial document, the commercial document or the accompanying document is completed.

2. In the case referred to in paragraph 1, Member States may not require the document accompanying carriage completed at the time of dispatch to be replaced by another document, nor delay the carriage in question beyond the time strictly required to complete formalities for release to the market.

3. During a transitional period expiring on 31 December 1990:

(a) the accompanying document shall be completed by the competent authority or local or regional body of the Member State on whose territory carriage begins in accordance with information supplied by the consignor and on his responsibility.

The authority or body may authorize the persons or groups of persons referred to in Article 6 (1) to complete accompanying documents in their stead. In that event, the accompanying documents shall be stamped in advance by the said authority or body;

(b) Member States may refrain from authorizing the use of commercial documents or approved commercial documents accompanying carriage beginning in their territory;

(c) Member States shall be authorized not to apply the derogations provided for in Article 3 (2):

— for carriage beginning and ending on their territory without passing through the territory of another Member State,

— for carriage other than as referred to in the first indent, for the part of the journey within their territory.

4. In addition, Member States may:

(a) make provision for stock accounts to be kept of closing devices used for putting up products in containers of a nominal volume of not more than five litres as referred to in Article 4 (2) (a) to be released to the market on their territory, and for indicating special particulars thereon;

(b) make provision for commercial documents, approved commercial documents and accompanying documents completed on their territory for the description of the product transported to be supplemented by an official quality control number provided that the product has such a number;

(c) permit, for carriage beginning and ending on their territory without passing through the territory of another Member State and for a transitional period expiring on 31 August 1992, the details of the density of the grape must to be replaced by that of the density expressed by the potential alcoholic strength in % vol or degrees Oechsle;

(d) lay down that commercial documents, approved commercial documents and accompanying documents completed on their territory shall indicate not only the date but also the time on which carriage started;

(e) lay down, further to Article 3 (2), that no approved commercial document or accompanying document is required for carriage of grapes, whether or not pressed, or of grape must by producers who belong to a group of producers and have produced the grapes or grape must themselves or by a group of producers having the product in question in their possession or on behalf of such producers or of such a group of producers to a collection point or to the wine-making establishments of that group, provided such carriage begins and ends within the same wine-growing zone and, where the product in question is intended for processing into quality wine psr, within the specified region concerned, including an immediately adjacent area;

(f) lay down:

— that the consignor is to complete one or more copies of documents accompanying carriage operations starting on their territory,

— that the consignee is to complete one or more copies of documents accompanying carriage operations which began in another Member State or in a third country and which end on their territory.

In such cases, they shall determine the use of such copies.

5. Member States may not, on grounds relating to the closing devices used, prohibit or hinder the movement of products put up in containers of a nominal capacity of not more than five litres as referred to in Article 4 (2) (a) where the closing device or type of packaging used appears on the list in Annex III.

However, Member States may, for products put up on their own territory, prohibit the use of certain closing devices or types of packaging appearing in the list in Annex III or make the use of closing devices subject to certain conditions.

Article 21

1. Without prejudice to any more stringent provisions which may have been adopted by Member States for the application of their legislation or national procedures laid down for other purposes, the commercial documents, the approved commercial documents, the accompanying documents and the copies required under this Regulation must be kept for at least five years from the end of the calendar year during which they were completed.

2. The records provided for in this Regulation and the documents concerning the operations entered therein must be kept for at least five years after the accounts to which they refer have been closed.

Where in a record one or more accounts relating to insignificant quantities of wine are not yet closed, such accounts may be carried over to another record, a reference to such carry-over being made in the original record.

In such case, the period of five years prescribed in paragraph 2 shall begin on the day of the carry-over.

Article 22

1. Within three months of the entry into force of this Regulation, each Member State shall notify the Commission of:

— the name and address of the authority or authorities competent for implementation of this Regulation,

— where appropriate, the name and address of any bodies empowered by a competent authority for the purposes of implementing this Regulation.

Member States shall also notify the Commission of:

— any subsequent changes concerning the competent authorities and bodies referred to in the first subparagraph,

— the measures they have taken for the purpose of implementing this Regulation, where those measures are of specific value for the purposes of cooperation between Member States as referred to in the second subparagraph of Article 2 (3).

2. The Commission shall publish the particulars referred to in paragraph 1 in the 'C' series of the *Official Journal of the European Communities* and shall keep them up to date.

Article 23

The following are hereby deleted:

— from 31 August 1989, Articles 1 (1) and (3), 4 (4), 5 and 9 to 12 of Regulation (EEC) No 1153/75,

from 31 December 1990, the other Articles of that Regulation,

— Articles 6, 7 (2) and 8 of Regulation (EEC) No 1594/70,
— Article 5 of Regulation (EEC) No 1698/70,
— Article 2 of Regulation (EEC) No 2152/75,
— Articles 1 and 2 of Regulation (EEC) No 2247/73.

Article 24

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*. It shall apply from 1 September 1989.

However, Articles 3 (2) (a) and 8 (1) (e) shall apply from the date of entry into force of this Regulation.

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

Done at Brussels, 10 April 1989.

For the Commission
Ray MAC SHARRY
Member of the Commission

APPROVED COMMERCIAL DOCUMENT

Conisgnor/Seller	Date and number of invoice Other references
Consignee	Buyer (if not the consignee)
Information concerning carriage	Details of sale and payment

Marks and numbers — No of container — No and type of packages — Description of goods	Quantity (1)	Amount

For official use only

THIS DOCUMENT IS TO ACCOMPANY THE PRODUCTS AND TO BE HANDED TO THE CONSIGNEE.

(1) Quantity in litres or other units.

ANNEX II

INSTRUCTIONS FOR COMPLETING THE APPROVED COMMERCIAL DOCUMENT

A. GENERAL RULES

1. The boxes marked by the lines on the specimen of the approved commercial document in Annex I are to be understood as instructions as to where the particulars laid down are to be indicated on the form.
2. The form must preferably be completed by typewriter. If it is completed by hand, it must be filled out in a legible and indelible manner.
3. The form must not certain any erasures or overwritten words. Any mistake made in completing the form means it cannot be used and a new form must be completed.
4. Copies must be made by authenticated photocopy or using NCR or carbon paper.

B. SPECIAL RULES

1. Indications referring to the consignor, the seller, the consignee, the buyer or the carrier:

   give surname and first name, or business name, and full address including any postal code.

2. Other indications referring to carriage (facultative):

   indicate:

   (a) the type of means of transport (lorry, van, tanker, motor car, railway wagon, rail tanker, vessel, aircraft);

   (b) the registration number or, in the case of vessels, the name;

   (c) the date on which carriage begins and, where the Member State on whose territory carriage begins so requires, the time of departure.

   In the case of a change of the means of transport, the carrier loading the product must enter on the verso of the document;

   — the date of departure,
   — the type of means of transport and the registration number for vehicles and, for vessels, the name,
   — his surname and first name, or business name, and full address including the postal code.

3. Indications referring to the description of the product:

   (a) *Category of the product*

   Indicate the category into which the products fall using an expression conforming to Community rules which gives the most accurate description of the product, e.g.:

   — table wine,
   — quality wines psr,
   — grape must,
   — grape must for quality wine psr,
   — imported wine.

   (b) *Description of product*

   Enter:

   — the marks, identification numbers, number and type of packages or, in the case of products transported in containers, the identification numbers of the container and in the case of products transported in tanks, the words 'in bulk' with, where appropriate, the number of the tank compartment,
   — the description of the products in accordance with Council Regulation (EEC) No 355/79 [1] and Commission Regulation (EEC) No 997/81 [2] and the national provisions in force.

4. **Wine-growing zone**

   Give the wine-growing zone in which the product transported originates in accordance with Annex IV to Regulation (EEC) No 822/87, using the following abbreviations:

   A, B, C I (a), C I (b), C II, C III (a) and C III (b).

   The wine-growing zone need not be indicated where the carriage takes place entirely within the same wine-growing zone or where the product carried has been packaged.

(1) OJ No L 54, 5. 3. 1979, p. 99.
(2) OJ No L 106, 16. 4. 1981, p. 1.

5. **Operations performed**

Indicate also the operations which products transported in bulk may have undergone, using the following figures between the brackets :

0 : the product has undergone none of the following operations ;

1 : the product has been fortified ;

2 : the product has been acidified ;

3 : the product has been de-acidified ;

4 : the product has been sweetened ;

5 : the product has been fortified for distillation ;

6 : a product originating in a geographical unit other than that indicated in the description has been added to the product ;

7 : a product obtained from a vine variety other than that indicated in the description has been added to the product ;

8 : a product harvested during a year other than that indicated in the description has been added to the product.

Examples

— A wine originating in zone B which has been fortified is indicated B (1).

— A grape must originating in zone C III (b) which has been acidified is indicated C III (b) (2).

6. **Actual and potential alcoholic strength, density, etc. :**

See Article 8.

7. **Net quantity**

Give the net quantity :

— of grapes, concentrated grape must, rectified concentrated grape must, concentrated grape juice, grape marc and wine lees in tonnes or kilograms, expressed by the symbols 't' and 'kg',

— of other products in hectolitres or litres, expressed by the symbols 'hl' and 'l'.

ANNEX III

List of closing devices approved in the Community for small containers filled with wine products as referred to in Article 2 (1) (g)

1. Cylindrical stoppers made of cork or other inert substance, covered or not with a pre-moulded or foil capsule which is torn on opening.

   The capsule may be made of:

   — aluminium,
   — metal alloy,
   — shrink-plastic,
   — PVC with aluminium top.

2. Flanged stoppers made of cork or other inert substance fully inserted into the neck of the bottle, filled with a metal or plastic capsule covering both the neck of the bottle and the stopper and destroyed on opening.

3. Mushroom-shaped stoppers made of cork or other inert substance, secured by ties or fastenings which must be broken on opening, the whole being sometimes covered with metal or plastic foil.

4. Aluminium or tin screw tops, filled on the inside with a disc in cork or inert material and a safety seal which is torn off or destroyed on opening (pilfer-proof seals).

5. Plastic screw-top capsules.

6. Tear-off caps made of:

   — aluminium,
   — plastic,
   — a combination of the above.

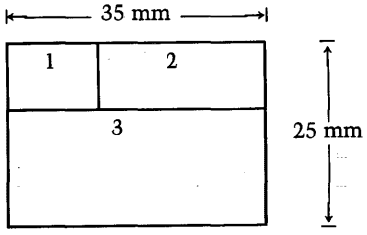
7. Metal crown stoppers fitted on the inside with a disc in cork or inert material.

8. Closing devices which form part of packaging which cannot be re-used after being opened, such as:

   — tin cans,
   — aluminium cans,
   — cardboard containers,
   — plastic containers,
   — containers made of a combination of the above materials,
   — flexible plastic bags,
   — flexible bags in a combination of aluminium and plastic,
   — tetrahedrons in aluminium foil.

ANNEX IV

SPECIAL STAMP



1. Device of Member State
2. Competent authority or competent regional or local authority
3. Validation