I

(Acts whose publication is oblitagory)

COMMISSION REGULATION (EEC) No 2453/92

of 31 July 1992

implementing Council Regulation (EEC) No 717/91 concerning the Single Administrative Document

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 717/91 of 21 March 1991 concerning the Single Administrative Document (1), and in particular Article 8 thereof,

Whereas, for laying down the implementing rules for Regulation (EEC) No 717/91, the form and technical specifications of the Single Administrative Document forms should be defined, taking into account the international commitments entered into by the Community;

Whereas it is necessary to draw up a notice for the use of the Single Administrative Document to ensure its uniform utilization;

Whereas some of the particulars in the Single Administrative Document must be shown in code form; whereas it is necessary to lay down common codes for all the Member States;

Whereas specific simplification measures should be introduced allowing formalities to be reduced where operators fulfil certain conditions, in particular where the persons concerned carry out an economic activity requiring frequent declarations to be made out; whereas it is desirable to take into account technical progress enabling the handwritten signature to be replaced by other identification methods offering the same guarantees, notably those based on computerized systems;

Whereas this Regulation is intended to replace Commission Regulation (EEC) No 2855/85 (2), as last amended by Regulation (EEC) No 1159/89 (3), and Commission Regulation (EEC) No 2793/86 (4), as last amended by Regulation (EEC) No 2215/90 (5); whereas it is therefore necessary to repeal those Regulations;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Single Administrative Document Committee,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

Article 1

This Regulation lays down the implementing rules for Regulation (EEC) No 717/91, hereinafter referred to as 'the Basic Regulation'.

TITLE II

PROVISIONS CONCERNING THE FORMS

Characteristics

Article 2

1. (a) Without prejudice to Articles 15 and 16 or to the provisions concerning Community transit, the Single Administrative Document, on which the declarations referred to in Article 1 of the Basic Regulation must be drawn up, shall be presented in subsets containing the number of copies needed to complete the formalities relating to a particular stage of a trade operation (export, transit or import), to which the copies needed in order to complete the formalities relating to one or more subsequent stages may be attached where appropriate.

   (b) The subsets shall be taken from:

   — either the full set of eight copies, in accordance with the specimen contained in Annex I,

   — or, particularly in the event of production by means of a computerized system for processing declarations, two successive sets of four copies, in accordance with the specimen contained in Annex II.

(1) OJ No L 78, 26. 3. 1991, p. 1.
(2) OJ No L 274, 15. 10. 1985, p. 1.
(3) OJ No L 119, 29. 4. 1989, p. 100.
(4) OJ No L 263, 15. 9. 1986, p. 74.
(5) OJ No L 202, 31. 7. 1990, p. 16.

2. (a) Without prejudice to Articles 15 and 16 or to the provisions concerning Community transit, the declaration forms may be supplemented, where appropriate, by one or more additional forms presented in subsets, containing the copies needed to complete the formalities relating to a particular stage of a trade operation (export, transit or import). The copies needed in order to complete the formalities relating to one or more subsequent stages may be attached where appropriate, depending on the operation concerned.

(b) The subsets shall be taken from:

— either a set of eight copies, in accordance with the specimen contained in Annex III,

— or two sets of four copies, in accordance with the specimen contained in Annex IV.

3. By way of derogation from paragraph 2, Member States need not authorize the use of additional forms where declarations are processed by a computerized system which produces print-outs of such declarations.

Article 3

The declaration must be drawn up in one of the official languages of the Community which is acceptable to the competent authorities of the Member State in which the formalities are completed.

If necessary, the customs service of the Member State of destination may require from the declarant or his representative in that Member State a translation of the declaration into the official language or one of the official languages of the latter. The translation shall replace the corresponding particulars in the declaration in question.

By the way of derogation from the first subparagraph, the declaration shall be drawn up in the official language or one of the official languages of the Member State of destination in all cases where the declaration in the latter Member State is made on copies other than those initially presented to the customs service of the Member State of departure.

Article 4

1. The forms referred to in Article 1 of the Basic Regulation 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 Nos 1 (first and third subdivisions), 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, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

2. The boxes shall be based on a unit of measurement of one-tenth of an inch horizontally and one-sixth of an inch vertically. The subdivisions shall be based on a unit of measurement of one-tenth of an inch horizontally.

3. Colour marking of the different copies shall be effected in the following manner:

(a) on forms conforming to the specimens set out in Annexes I and III:

— copies 1, 2, 3 and 5 shall have at the right-hand edge a continuous margin, coloured respectively red, green, yellow and blue,

— copies 4, 6, 7 and 8 shall have at the right-hand edge a broken margin coloured respectively blue, red, green and yellow;

(b) on forms conforming to the specimens set out in Annexes II and IV copies 1/6, 2/7, 3/8 and 4/5 shall have at the right hand edge a continuous margin and to the right of this a broken margin coloured respectively red, green, yellow and blue.

The width of these margins shall be approximately 3 mm. The broken margin shall comprise a series of squares with a side measurement of 3 mm, each separated by 3 mm.

4. The copies on which the particulars contained in the forms set out in Annexes I and III must appear by a self-copying process are given in Annex V.

The copies on which the particulars contained in the forms set out in Annexes II and IV must appear by a self-copying process are given in Annex VI.

5. The forms shall measure 210 by 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.

6. Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make private printing of the forms conditional on prior approval.

Explanatory note

Article 5

1. The forms referred to in Article 1 of the Basic Regulation must be completed in accordance with the explanatory note contained in Annex VII and any additional rules laid down in other Community legislation.

2. Member States shall ensure that users have ready access to copies of the explanatory note.

3. Each Member State may, if necessary, supplement the explanatory note.

Codes to be used

Article 6

The codes to be used in completing the forms referred to in Article 1 of the Basic Regulation are listed in Annex VIII.

TITLE III

PROCEDURAL PROVISIONS

General considerations

Article 7

Where the Basic Regulation and this Regulation refer to the customs office, the concept also covers any other place designated or approved for this purpose by the customs service, in particular, in the context of arrangements between it and the person concerned.

Export

Article 8

1. Without prejudice to Articles 15 and 16, export shall be conditional on the lodging with a competent customs office of the copies necessary for export purposes, duly completed to that end, to which may be attached, where appropriate, the copies which will be used to complete the formalities for Community transit.

2. The declaration used for the export formalities must be signed by the declarant or his representative in accordance with the provisions in force in the Member State of export.

Community transit

Article 9

1. Without prejudice to the simplification provided for in respect of certain modes of transport, a Community transit declaration shall consist of the copies duly completed to that end and signed by the principal, as defined in Article 2 of Council Regulation (EEC) No 2726/90 of 17 September 1990 on Community transit [1]. The principal shall be liable only in respect of the particulars required by virtue of the said Regulation.

2. In the specific case where the Community status of goods not being moved under the internal Community transit procedure must be certified by means of an administrative document, copy 4 of the Single Administrative Document, endorsed by the customs service of the Member State of dispatch, should be used to this end.

[1] OJ No L 262, 26. 9. 1990, p. 1.

Import

Article 10

1. Without prejudice to Articles 15 and 16, placing of goods under any customs procedure in the Member State of import shall be conditional upon the lodging with a competent customs office of the copies of the declaration necessary for the placing of goods under the procedure in question.

2. These copies shall:

— indicate the customs procedure applied for,

— be duly completed and contain in particular all the details necessary for placing of the goods under the procedure in question,

— be signed by the declarant or his representative in accordance with the provisions in force in the Member State of import.

Other procedural provisions

Article 11

1. Where a Single Administrative Document subset is used for completion of formalities relating to successive stages of a trade operation (export, transit or import), the person intervening shall be liable only with respect to the particulars relating to the procedure for which he applied as declarant, principal or representative of the declarant or principal.

2. For the purpose of paragraph 1, where the person concerned uses a Single Administrative Document issued at an earlier stage of the trade operation in question, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing particulars for the boxes for which he is responsible and their applicability to the goods in question and the procedure applied for, and to supplement them as necessary.

In the cases referred to in the first subparagraph, where any discrepancy is found between the goods and the existing particulars, the person concerned shall immediately inform the customs service. He shall then draw up his declaration on fresh copies.

Article 12

Where the Single Administrative Document is used to cover two or more stages of a trade operation, the competent authorities shall satisfy themselves that the particulars given in the copies drawn up in the course of the various stages of the operation in question all agree.

Article 13

In cases where the rules require additional copies of the form referred to in Article 1 of the Basic Regulation, the persons

concerned may use additional sheets or photocopies of the said form for this purpose.

Such additional sheets or photocopies shall be signed by the person concerned, presented to the competent customs service and endorsed by the latter under the same conditions as the Single Administrative Document itself. They shall be accepted by the competent authorities as if they were original documents provided that their quality and legibility are considered satisfactory by the said authorities.

TITLE IV

MUTUAL ASSISTANCE AND RECOGNITION

Article 14

Where necessary, the competent authorities of the Member States shall communicate to one another all findings, documents, reports, records of proceedings and information relating to trade whenever it appears that these are likely to be of assistance in uncovering irregularities arising in formalities carried out under the jurisdiction of the authorities to be informed.

TITLE V

SPECIFIC SIMPLIFICATION MEASURES AND COMPUTERIZED SYSTEMS

Article 15

Pursuant to the specific rules governing export and import, authorization to use simplified procedures may be granted to an operator, in particular to relieve him of the need to present to a customs office either the goods in question or the declaration relating to them, or to allow him to draw up an incomplete declaration. In such cases a declaration, which, if the competent authorities agree, may be a general periodic declaration, shall be subsequently presented within the time limits laid down by those authorities, except where goods are to be placed under the customs warehousing procedure.

In the cases referred to in the first paragraph, the customs service may authorize the persons concerned to use commercial documents in place of the form referred to in Article 1 of the Basic Regulation.

Where the Single Administrative Document is used, the persons concerned may, with the authorization of the competent authorities, attach to it commercial schedules describing the goods for the purpose of completing export or import formalities.

Article 16

In accordance with Article 5 of the Basic Regulation, this Regulation shall not prevent:

— waiver by the Member States of the form referred to in Article 1 of the Basic Regulation where the special provisions laid down with regard to consignments by letter or parcel-post apply,

— waiver of the written declaration prescribed in certain cases for export or import,

— use of special forms to facilitate the declaration in specific cases,

— waiver by the Member States of the form referred to in Article 1 of the Basic Regulation in the case of agreements or arrangements concluded or to be concluded between two or more Member States with a view to greater simplification of formalities in all or part of the trade between those Member States,

— use by the persons concerned of loading lists for the completion of Community transit formalities in the case of consignments composed of more than one kind of goods,

— printing of export, transit or import declarations and documents certifying the Community status of goods not being moved under internal Community transit procedure, by means of official or private-sector data-processing systems, if necessary on plain paper, on conditions laid down by the Member States,

— stipulation by the Member States that the data necessary for completing the formalities in question must be entered in their computerized declaration-processing system, even where a written declaration is not required by the Member State concerned,

— provision by the Member States to the effect that where a computerized declaration-processing system is used, the declaration within the meaning of Article 1 of the Basic Regulation, may take the form either of the Single Administrative Document printed out by that system or of entry of the data in the computer if such a print-out is not produced.

Article 17

Without prejudice to Articles 15 and 16, a Member State may in general, for the purpose of completing export or import formalities, dispense with the production of one or more copies of the Single Administrative Document intended for use by the authorities of that Member State provided that the data in question is available on other media.

Signature

Article 18

Where formalities are completed using official or private-sector data-processing systems, the competent

authorities shall authorize persons who so request to replace the handwritten signature with another method of identification, if necessary, based on the use of codes, which has the same legal consequences as a handwritten signature.

This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

Authentication

Article 19

Where formalities are completed using official or private-sector data-processing systems which produce a print-out of the declarations, the Member States' competent authorities may provide for direct authentication by those systems of the declarations thus produced, in place of the manual or mechanical application of the customs office stamp and the signature of the competent official.

TITLE VI

SPECIFIC PROVISIONS CONCERNING ACCESSION

Article 20

1. The provisions of this Regulation shall apply *mutatis mutandis* during the transitional period laid down in the Act of Accession of Spain and Portugal in connection with trade between the Community as constituted on 31 December 1985 and Spain and Portugal and between those two last-mentioned Member States in goods which remain subject to other measures laid down by the Act of Accession.

2. For the purposes of paragraph 1, copy 2 or copy 7, as appropriate, of the forms used for trade with Spain and Portugal or between those two Member States shall be destroyed.

3. The provisions in the specific rules on export, transit and import customs procedures relating to the lodging, cancellation or correction of declarations by the declarant, acceptance or cancellation of declarations by the customs service and release of the goods shall apply *mutatis mutandis* to the formalities referred to in paragraph 1.

TITLE VII

OTHER SPECIFIC PROVISIONS

Article 21

For the purposes of Article 1 (3) of the Basic Regulation, the provisions in the specific rules on export, transit and import customs procedures relating to the lodging, cancellation or correction of declarations by the declarant, acceptance or cancellation of declarations by the customs service and release of the goods shall apply *mutatis mutandis*.

Article 22

Each Member State shall inform the Commission not later than 30 September 1992 of the information which it will require, within the limits of the information included in the Single Administrative Document, for completion of the formalities on export (dispatch), transit and import (destination).

Any subsequent amendment shall also be communicated beforehand to the Commission.

The Commission shall ensure that the information thus obtained is published in the C series of the *Official Journal of the European Communities*.

TITLE VIII

FINAL PROVISIONS

Article 23

Regulation (EEC) No 2855/85 and (EEC) No 2793/86 shall be repealed.

Any reference made to the Regulations hereby repealed shall be deemed to be a reference to this Regulation.

Article 24

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

It shall apply from the date when the basic Regulation becomes applicable.

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

Done at Brussels, 31 July 1992.

For the Commission
Christiane SCRIVENER
Member of the Commission

ANNEX I

SPECIMEN REFERRED TO IN THE FIRST INDENT OF ARTICLE 2 (1) (b)

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION

Copy for the country of dispatch/export

1

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

1

29 Office of exit | 30 Location of goods

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

Additional information/ Documents produced/ Certificates and authorizations

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

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:

54 Place and date:

Signature and name of declarant/representative:

E CONTROL BY OFFICE OF DISPATCH/EXPORT

EUROPEAN COMMUNITY

Statistical copy - Country of dispatch/export

2

A OFFICE 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

A. I. Code.

44 Additional information/ Documents produced/ Certificates and authorizations

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 — 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

3 Forms | **4** Loading lists

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

Copy for the consignor/exporter

3

2 Consignor/*Exporter* No

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

3

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

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

5 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.

CERTIFICATION BY COMPETENT AUTHORITIES

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

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)

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:

EUROPEAN COMMUNITY

5

Copy for return - Community transit

2 Consignor/*Exporter* No

1 DECLARATION

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:
ἐπιστρεπέο εἰς: 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

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:

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:

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 (Tobe completed by the person concerned before presentation to the office of destination)

This is to certify that the document ..... isued 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** *P. A. C.*

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

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:

J CONTROL BY OFFICE OF DESTINATION

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

Statistical copy - Country of destination

7

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 consig-ned* | **11** *Trad./Prod. country* | **12** *Value details* | **13** *P. A. C.*

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

7

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

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

8

Copy for the consignee

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** *P. A. C.*
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			

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	

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)

J CONTROL BY OFFICE OF DESTINATION

54 Place and date:

Signature and name of declarant/representative:

ANNEX II

SPECIMEN REFERRED TO IN THE SECOND INDENT OF ARTICLE 2 (1) (b)

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

1 6 — Copy for the country of dispatch/export — Copy for the 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

1 6

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

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

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

2 **7**

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

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/DESTINATION

3 8 Copy for the consignor/exporter — 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

3 8

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

4 5 Copy for the office of destination

4 5 Copy for return - Community transit

A OFFICE OF DISPATCH/EXPORT

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.

Tilbagesendes til: Zurücksenden an:
ἐπιστρεπέο εἰς: 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

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:
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.

F CERTIFICATION BY COMPETENT AUTHORITIES

New seals : Number: identity:
Signature: Stamp:

New seals : Number: identity:
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:

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

This is to certify that the document ..... isued 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 reters.

Stamp of office of destination:

Date. Signature

ANNEX III

SPECIMEN REFERRED TO IN THE FIRST INDENT OF ARTICLE 2 (2) (b)

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2 Consignor/*Exporter* No

1 DECLARATION C BIS

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
Total third item:					G.T.:		

← **SUMMARY**

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

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

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

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
Total third item:					G.T.:		

← **SUMMARY**

3 **Copy for the consignor/exporter**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

2 Consignor/Exporter — No

1 DECLARATION C BIS

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

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

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

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

3 Forms **6**

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**

6 **Copy for the country of destination**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

8 Consignee No

1 DECLARATION C BIS

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	← SUMMARY	
								7 Statistical copy - Country of destination	
	Total third item:				G.T.:				

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DESTINATION

8 Consignee No

1 DECLARATION C BIS

3 Forms 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

8

Copy for the consignee

C OFFICE OF DEPARTURE

ANNEX IV

SPECIMEN REFERRED TO IN THE SECOND INDENT OF ARTICLE 2 (2) (b)

EUROPEAN COMMUNITY

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

2 Consignor/*Exporter* 8 Consignee No

1 DECLARATION C BIS

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

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**

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

7 **Statistical copy - Country of destination**

C OFFICE OF DEPARTURE

EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT/DESTINATION

2 Consignor/*Exporter* 8 Consignee No

1 DECLARATION C BIS

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	← SUMMARY	
								3 Copy for the Consignor/exporter	
								8 Copy for the consignee	
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 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

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

5 Copy for return - Community transit

C OFFICE OF DEPARTURE

ANNEX V

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

(Counting copy 1)

Box number	Copies	Box number	Copies
	I. BOXES FOR OPERATORS		
1	1 to 8 except middle subdivision: 1 to 3	27	1 to 5 (1)
2	1 to 5 (1)	28	1 to 3
3	1 to 8	29	1 to 3
4	1 to 8	30	1 to 3
5	1 to 8	31	1 to 8
6	1 to 8	32	1 to 8
7	1 to 3	33	first subdivision on the left: 1 to 8 remainder: 1 to 3
8	1 to 5 (1)	34a	1 to 3
9	1 to 3	34b	1 to 3
10	1 to 3	35	1 to 8
11	1 to 3	36	—
12	—	37	1 to 3
13	1 to 3	38	1 to 8
14	1 to 4	39	1 to 3
15	1 to 8	40	1 to 5 (1)
15a	1 to 3	41	1 to 3
15b	1 to 3	42	—
16	1, 2, 3, 6, 7 and 8	43	—
17	1 to 8	44	1 to 5 (1)
17a	1 to 3	45	—
17b	1 to 3	46	1 to 3
18	1 to 5 (1)	47	1 to 3
19	1 to 5 (1)	48	1 to 3
20	1 to 3	49	1 to 3
21	1 to 5 (1)	50	1 to 8
22	1 to 3	51	1 to 8
23	1 to 3	52	1 to 8
24	1 to 3	53	1 to 8
25	1 to 5 (1)	54	1 to 4
26	1 to 3	55	—
		56	—
	II. ADMINISTRATIVE BOXES		
A	1 to 4 (2)	C	1 to 8 (2)
B	1 to 3	D	1 to 4

(1) Under no circumstances may users be required to complete these boxes on copies 5 and 7 for the purposes of Community transit.

(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 SHOWN IN ANNEXES II AND IV ON WHICH PARTICULARS SHOULD APPEAR BY A SELF-COPYING PROCESS

(Counting copy 1/6)

Box number	Copies	Box number	Copies
I. BOXES FOR OPERATORS			
1	1 to 4 except middle subdivision: 1 to 3	27	1 to 4
		28	1 to 3
2	1 to 4	29	1 to 3
3	1 to 4	30	1 to 3
4	1 to 4	31	1 to 4
5	1 to 4	32	1 to 4
6	1 to 4	33	first subdivision on the left: 1 to 4
7	1 to 3		remainder: 1 to 3
8	1 to 4	34a	1 to 3
9	1 to 3	34b	1 to 3
10	1 to 3	35	1 to 4
11	1 to 3	36	1 to 3
12	1 to 3	37	1 to 3
13	1 to 3	38	1 to 4
14	1 to 4	39	1 to 3
15	1 to 4	40	1 to 4
15a	1 to 3	41	1 to 3
15b	1 to 3	42	1 to 3
16	1 to 3	43	1 to 3
17	1 to 4	44	1 to 4
17a	1 to 3	45	1 to 3
17b	1 to 3	46	1 to 3
18	1 to 4	47	1 to 3
19	1 to 4	48	1 to 3
20	1 to 3	49	1 to 3
21	1 to 4	50	1 to 4
22	1 to 3	51	1 to 4
23	1 to 3	52	1 to 4
24	1 to 3	53	1 to 4
25	1 to 4	54	1 to 4
26	1 to 3	55	—
		56	—

II. ADMINISTRATIVE BOXES

A	1 to 4 (1)	C	1 to 4
B	1 to 3	D/J	1 to 4

(1) The Member State of dispatch can choose whether these particulars appear on the copies specified.

ANNEX VII

EXPLANATORY NOTE

TITLE I

General remarks

A. *General description*

The forms and continuation forms are to be used:

(a) where Community legislation refers to a declaration of export (dispatch), import (introduction) or entry for any other customs procedure, including the Community transit procedure;

(b) as necessary during the transitional period provided for in the act of accession for trade between the Community as constituted at 31 December 1985 and Spain or Portugal, and between those two Member States, in respect of goods for which customs duties and charges having equivalent effect have not yet been fully eliminated or which remain subject to other measures provided for in the act of accession;

(c) where Community rules specifically provide for its use.

The forms and continuation forms used for this purpose comprise the copies needed to complete the formalities relating to one of the stages of an operation involving trade in goods (export, transit or import), taken from a set of eight copies:

— copy 1 which is to be retained by the authorities of the Member State in which export (dispatch) or Community transit formalities are completed,

— copy 2 which is to be used for statistical purposes by the Member State of export,

— copy 3 which is returned to the exporter after being stamped by the customs authority,

— copy 4 which is to be kept by the office of destination upon completion of the Community transit operation or as T2L document providing evidence of Community status of the goods,

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

— copy 6 which is to be retained by the authorities of the Member State in which arrival formalities are completed,

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

— copy 8 which is returned to the consignee after being stamped by the customs authority.

Various combinations are therefore possible, such as:

— export: copies 1, 2 and 3,

— Community transit: copies 1, 4, 5 and 7,

— arrival: copies 6, 7 and 8.

In addition, there are circumstances in which the Community status of the goods in question has to be proved at destination. In such cases copy 4 should be used as T2L document.

Operators may, if they wish, use privately-printed subsets combining the appropriate copies provided that they conform to the official specimen.

Each subset must be designed in such a way that where boxes must contain identical information in the two Member States involved, this may be entered directly by the exporter or the principal on copy 1 and will then appear, by means of chemical treatment of the paper, on all the copies. Where, however, for any reason (in particular where the content of the information is different depending on the stage of the operation involved) the information is not to be transmitted from one Member State to another, the desensitization of the self-copying paper must restrict reproduction to the copies concerned.

Where declarations are to be processed by computer, it is possible to use subsets taken from sets in which each copy may have a dual function: 1/6, 2/7, 3/8, 4/5.

In this case, in each subset, 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 subset thus defined must be designed so that the particulars which have to appear on each copy will be reproduced by means of chemical treatment of the paper.

When, pursuant to Article 16 of this Regulation, export (dispatch), transit or import (destination) declarations or documents certifying the Community status of goods not being moved under internal Community transit procedure are drawn up on plain paper by means of official or private-sector data-processing systems, the said declarations or documents must comply as to their format with all the conditions laid down by the Basic Regulation or this Regulation, including those relating to the back of the form (in respect of copies used under Community transit procedure) except:

— the colour used for printing,

— the use of italic characters,

— the printing of a background for the Community transit boxes.

B. *Particulars required*

The forms contain a number of boxes only some of which will be used, depending on the stage of the operation in question.

Without prejudice to the application of simplified procedures, the following are the boxes which may be completed at the various stages of a trade operation.

— export formalities:

boxes 1 (first and second subdivisions), 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 15a, 15b, 16, 17, 17a, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 34b, 35, 37, 38, 39, 40, 41, 44, 46, 47, 48, 49 and 54,

— Community transit formalities:

boxes 1 (third 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 and 56 (boxes with a green background),

— import formalities:

boxes 1 (first and second subdivisions), 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 15a, 16, 17, 17a, 17b, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34a, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49 and 54,

— evidence of Community status of goods (T2L):

boxes 1 (third subdivision), 2, 3, 4, 5, 14, 31, 32, 33, 35, 38, 40, 44 and 54.

C. *Instructions for use of the form*

Whenever a particular subset contains one or more copies which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. 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.

Where all the copies of a subset are intended for use in the same Member State, they may be filled in legibly by hand, in ink and in block capitals, provided that this is allowed in the Member State. The same applies to the particulars to be given on the copies used for the purposes of the Community transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect particulars and adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed 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 on condition that the provisions concerning the specimen forms, format, language used, legibility, absence of erasures and overwriting, and amendments are strictly observed.

Only numbered boxes are to be completed by operators. The other boxes, identified by a capital letter, are for administrative use.

Without prejudice to Article 18 of this Regulation, the copies which are to remain at the office of export/dispatch or departure must bear the original signature of the persons concerned.

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure applied for and, without prejudice to the possible application of sanctions, shall be held responsible, in accordance with the provisions in force in the Member States, in respect of:

— the accuracy of the information given in the declaration,

— the authenticity of the documents attached,

and

— the observance of all the obligations inherent in the entry of the goods in question under the procedure concerned.

The signature of the principal or, where applicable, of his authorized representative, commits him to all particulars relating to the Community transit operation pursuant to Regulation (EEC) No 2726/90 as listed in section B above.

As regards Community transit formalities and formalities at destination, it should be noted that it is in the interests of each person intervening in the operation to check the contents of his declaration. In particular, any discrepancy found by the person concerned between the goods which he must declare and particulars already entered on the form being used must immediately be notified by that person to the customs authority. In such cases the declaration must then be made on fresh forms.

Subject to Title III hereafter, where a box is not to be used, it should be left blank.

TITLE II

Particulars to be entered in the various boxes

A. *Export (or dispatch) and/or Community transit formalities*

1. Declaration

Enter 'EX' or 'EU' or 'COM' as appropriate, in the first subdivision; leave blank if the form is used for Community transit purposes only or where the Community transit procedure is not being used, but the form is used to prove the Community status of the goods.

In the second subdivision, enter the type of declaration in accordance with the Community code provided for that purpose (item for optional use by the Member States).

In the third subdivision, enter 'T1', 'T2', T2ES' or 'T2PT' where the Community transit procedure is used or 'T2L', 'T2L ES' or 'T2L PT' where the Community transit procedure is not used, but the Community status of the goods must be proved.

2. Consignor/Exporter

Enter the full name and address of the person or company concerned. As to the identification number, the Member States may supplement the explanatory note to include the identification number allocated to the person or company concerned by the competent authorities for tax, statistical or other purposes. In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box and that the list of exporters be attached to the declaration.

Box for optional use by the Member States in respect of Community transit.

3. Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one EX form and two EX/c forms, indicate on the EX form '1/3', on the first EX/c form '2/3' and on the second EX/c form '3/3'.

Where the declaration covers only one item, i.e. 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.

Where the declaration is made up from two sets of four copies instead of one set of eight copies, the two sets are to be treated as one for the purpose of establishing the number of forms.

4. Loading lists

Enter in figures the number of loading lists attached, if any, or of descriptive commercial lists authorized by the competent authority.

Box for optional use by the Member States in respect of export formalities.

5. Items

Enter the total number of items declared by the person concerned in all the forms and continuation 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

Box for optional use by the Member States.

Enter the total number of packages making up the consignment in question.

7. Reference number

Optional item for users, to contain the commercial reference number allocated by the person concerned to the consignment in question.

8. Consignee

Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered. In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration.

Box for optional use by the Member States in respect of export formalities. It must be completed in respect of Community transit formalities. However, the Member States may allow this box to be left blank where the consignee is established neither in the Community nor in an EFTA country.

Indication of the identification number is optional at this stage.

9. Person responsible for financial settlement

Box for optional use by the Member States (the person who is responsible for the repatriation of the funds relating to the transaction).

10. Country of first destination

Box for optional use by the Member States.

11. Trading country

Box for optional use by the Member States.

13. Common Agricultural Policy (CAP)

Box for optional use by the Member States (particulars concerning the implementation of agricultural policy).

14. Declarant or representative of the exporter/consignor

Enter the full name and address of the person or company concerned. If the declarant and the exporter/consignor are the same person, enter 'exporter' or 'consignor'.

As to the identification number, the Member States may supplement the user notice to include the identification number allocated to the person or company concerned by the competent authorities for tax, statistical or other purposes.

15. Country of dispatch/export

Box for optional use by the Member States in respect of export formalities. It must be completed in respect of the Community transit procedure. Enter the name of the Member State from which the goods are exported/dispatched.

Box 15b is for optional use by the Member States.

Using the appropriate Community codes, enter in box 15a the Member State where the exporter is established.

Box 15a is for optional use by the Member States (region from which the goods are exported).

16. Country of origin

The Member States may request that this item be supplied, but may not make it obligatory for operators. If the declaration covers a number of items of different origin, enter the word 'various' in this box.

17. Country of destination

Enter the name of the country concerned.

Using the appropriate Community code, enter in box 17a the country concerned.

Box 17b need not be completed at this stage.

18. Identity and nationality of means of transport at departure

This box is optional for the Member States as far as export formalities are concerned but obligatory in the case of use of the Community transit procedure.

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 when export or transit formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) using the appropriate Community codes. For example, if a tractor and trailer with different registration numbers are used, enter the registration number of the tractor and that of the trailer, together with the nationality of the tractor.

In the case of postal consignments or carriage by fixed transport installations, do not enter the registration number or nationality.

In the case of carriage by rail, the nationality should not be entered.

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

19. Container (CTR)

Using the appropriate Community codes, indicate the presumed situation when crossing the external Community frontier, based on the information available at the time of completion of the export formalities.

Box for optional use by Member States in respect of Community transit.

20. Delivery terms

Box for optional use by the Member States.

Using the appropriate Community headings and codes, give particulars of relevant terms of the commercial contract.

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

Box for optional use by the Member States in respect of the identity.

This box must be completed in respect of nationality, except in the case of postal consignments or carriage by rail or fixed transport installation, when the registration number and nationality should not be entered.

Using the appropriate Community codes, enter the type (lorry, ship, railway wagon, aircraft . . .) of the active means of transport crossing the external border of the Community, followed by its identity, e.g. registration number, and nationality, as known at the time of completion of the export or transit formalities.

In the case of combined transport or where several means of transport are used, 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.

22. Currency and total amount invoiced

Box for optional use by the Member States (using the appropriate Community code, enter the currency in which the invoice was drawn up, followed by the invoiced price for all goods declared).

23. Exchange rate

Box for optional use by the Member States (exchange rate in force between the invoice currency and the currency of the Member State concerned).

24. Nature of the transaction

Box for optional use by the Member States.

Using the appropriate Community headings and codes, give particulars of relevant terms of the commercial contract.

25. Mode of transport at the border

Using the appropriate Community codes, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Community.

Box for optional use by the Member States in respect of Community transit.

26. Mode of transport inland

Until 31 December 1994, box for optional use for the Member States.

Using the appropriate Community codes, enter the mode of transport upon departure.

27. Place of loading

Box for optional use for the Member States.

Enter, using the appropriate code where available, the place where the goods were loaded onto the active means of transport on which they are to cross the frontier of the Community, as known at the time of completion of the export or transit formalities.

28. Financial and banking data

Box for optional use by the Member States.

(Transfer of funds relating to the operation in question. Information on financial formalities and procedures and on bank references).

29. Office of exit

Box for optional use for the Member States.

Enter the customs office by which it is intended that the goods should leave the customs territory of the Community.

30. Location of the goods

Box for optional use by the Member States.

Enter the precise location where the goods may be examined.

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, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate; in all cases enter the normal trade description of the goods. In the case of export/dispatch formalities, the description must include the particulars needed to identify the goods. Where box 33 (commodity code) must be completed, the description must be expressed in terms sufficiently precise to allow the goods to be classified. This box must also contain the particulars required by any specific legislation (excise duties, etc.).

If containers are used, their identifying marks should also be entered in this box.

Where the word 'various' has been entered in box 16 (country of origin), the Member States may provide for the country of origin of the goods in question to be given here, but cannot make this mandatory for operators.

32. Item number

Enter the number of the item in question in relation to the total number of articles declared in the forms and continuation forms used, as described in the note to box 5.

Where the declaration covers only one item, the Member States may provide that this box need not be completed, the figure 1 having been entered in box 5.

33. Commodity code

Enter the code number corresponding to the item in question.

In the case of Community transit, the first subdivision should be completed only where the Community rules require it. The remaining subdivisions should be left blank.

34. Country-of-origin code

The Member States may request that box 34a be completed but cannot make this obligatory for commercial operators (code corresponding to the country given in box 16 using the appropriate Community codes. Where the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question); box 34b is for optional use by Member States (region of production of the goods in question).

35. Gross mass (in kg)

Box for optional use by the Member States in respect of export formalities, it must be completed in respect of the Community transit procedure.

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.

In the case of Community transit, where a declaration covers several types of goods, only the total gross mass needs to be entered in the first box 35; the remaining boxes should be left blank.

37. Procedure

Using the appropriate Community codes, enter the procedure for which the goods are declared on export.

38. Net mass (in 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 packing.

In the case of Community transit, this particular should be given only where Community rules require it.

39. Quota

Box for optional use by the Member States (implementation of legislation on quotas).

40. Summary declaration/previous document

Box for optional use by the Member States (reference particulars of documents relating to the administrative procedure preceding export to a third country or dispatch to a Member State).

41. Supplementary units

For use as necessary in accordance with the goods nomenclature.

Enter the quantity of the item in question, expressed in the unit stipulated in the goods nomenclature.

44. Additional information, documents produced, certificates and authorizations

Enter the details required under any specific rules applicable, together with reference particulars of the documents produced in support of the declaration including the serial numbers of any control copies T5.

The subdivision 'Additional information (AI) code' must not be used.

46. Statistical value

Enter the statistical value expressed in the currency of the Member State where export formalities are completed, in accordance with the Community provisions in force.

47. Calculation of taxes

The Member States may require the type of tax and tax base, the rate of tax applicable and the payment method selected to be shown, and, for information purposes only, the amount of each type of tax payable and the total tax for the item in question, as calculated by the person concerned.

The following should be shown on each line, using the appropriate Community codes, as required:

— the type of tax (e.g. excise duties),

— the tax base,

— the rate of tax applicable,

— the amount of tax payable,

— the method of payment chosen (MP).

48. Deferred payment

Box for optional use by the Member States (reference particulars of the authorization in question; deferred payment here refers both to deferred payment of customs duties and to tax credit.

49. Identification of warehouse

Where appropriate, enter the identification number of the warehouse, followed by the letters preceding the authorization number identifying the Member State of issue.

50. Principal and authorized representative, place, date and signature

Enter the full name (person or company) and address of the principal, together with the identification number, if any, allocated by the competent authorities. Where 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. Where the person concerned is a legal person, the signatory must add after his signature his full name and capacity.

51. Intended offices of transit (and countries)

Enter the intended office of entry into each EFTA country to be crossed and the office of entry by which the goods re-enter the customs territory of the Community after having crossed the territory of an EFTA country, or, where the transport is to cross territory other than that of the Community or of an EFTA country, the office of exit by which the transport leaves the Community and the office of entry by which it re-enters the Community. The transit

offices appear in the list of customs offices competent for Community transit/common transit operations.

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

52. Guarantee

Using the appropriate Community codes, enter the type of guarantee used for the operation concerned followed, if necessary, by the number of the guarantee certificate or voucher and the guarantee office.

If the comprehensive or individual guarantee is not valid for all EFTA countries or if the principal excludes certain EFTA countries from the application of the comprehensive guarantee, indicate the country (countries) concerned using the appropriate Community codes in the space marked 'not valid for'.

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 operation. The offices of destination appear in the 'list of customs offices competent for Community transit/common transit operations'.

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

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 original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of export/dispatch, followed by the full name of that person. Where the person concerned is a legal person, the signatory should add his capacity after his signature and full name.

B. *Formalities en route*

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, certain details may need to be added to the copies of the single administrative document which accompany the goods. These 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. The particulars may be added legibly by hand; in this case, the form should be completed in ink in block capitals.

These indications concern the following boxes, on copies 4 and 5 only

1. Transhipment: use box 55

Box 55: transhipments

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

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

Where the customs authority has authorized transhipment without supervision, the carrier must himself annotate the Community transit document accordingly and have it endorsed by the competent authorities of the Member State where the transhipment has taken place.

2. Other incidents: use box 56

Box 56: Other incidents during carriage:

Box to be completed in accordance with existing obligations under 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 of the new tractor. In such cases endorsement by the competent authorities is not necessary.

C. *Import (destination) formalities*

1. Declaration

Enter 'IM', 'EU' or 'COM', as appropriate, in the first subdivision.

Using the appropriate Community code, enter the type of declaration in the second subdivision (this item is optional for the Member States).

The third subdivision must not be used.

2. Consignor/exporter

Box for optional use by the Member States (enter the full name and address of the consignor or the seller of the goods).

3. Forms

Enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one IM form and two IM/c forms, indicate on the IM form '1/3', on the first IM/c form '2/3' and on the second IM/c form '3/3'.

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

4. Loading lists

Enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorized by the competent authority.

Box for optional use by the Member States.

5. Items

Enter the total number of items declared by the person concerned in all the forms and continuation forms (or loading lists or commercial lists) used. The number of items must correspond to the number of 'description of goods' boxes to be completed.

6. Total packages

Box for optional use by the Member States.

Enter the total number of packages making up the consignment in question.

7. Reference number

Optional item for users, to contain the commercial reference number allocated by the person concerned to the consignment in question.

8. Consignee

Enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered. In the case of groupage consignments, the Member States may provide that the word 'various' be entered in this box, and the list of consignees attached to the declaration.

As to the identification number, the Member States may supplement the user notice to include the identification number allocated to the person or company concerned by the competent authorities for tax, statistical or other purposes.

9. Person responsible for financial settlement

Box for optional use by the Member States (the person who is responsible for the transfer of the funds relating to the transaction).

10. Country of last consignment

Box for optional use by the Member States, as required.

11. Trading/production country

Box for optional use by the Member States, as required.

12. Particulars relating to value

Box for optional use by the Member States (particulars required to calculate tax or statistical value for customs purposes).

13. Common Agricultural Policy (CAP)

Box for optional use by the Member States (particulars concerning the implementation of agricultural policy).

14. Declarant or representative of the consignee

Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignee are the same person, enter the word 'consignee'.

As to the identification number, the Member States may supplement the user notice to include the identification number allocated to the person or company concerned by the competent authorities for tax, statistical or other purposes.

15. Country of dispatch/export

Enter the name of the country from which the goods are exported.

Using the appropriate Commission code, enter in box 15a the country concerned.

Box 15b must be left blank.

16. Country of origin

Box for optional use by the Member States (informaton can be required only where authorized by Community law).

If the declaration covers a number of items of different origin, enter the word 'various'.

17. Country of destination

Box for optional use by the Member States.

Enter the name of the Member State concerned.

Using the appropriate Community code, enter in box 17a the Member State concerned.

Enter in box 17b the region of destination of the goods.

18. Identity and nationality of means of transport on arrival

Box for optional use by the Member States.

Enter the identity e.g. registration number(s) or name of the means of transport (lorry, ship, railway, wagon, aircraft) on which the goods were directly loaded on presentation at the customs office where the destination formalities are completed, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) using the appropriate Community codes. For example, if a tractor and trailer with different registration numbers are used, enter the registration number of the tractor and that of the trailer, together with the nationality of the tractor.

In the case of postal consignments or carriage by fixed transport installation do not enter registration number or nationality in this box.

In the case of carriage by rail do not enter the nationality.

19. Container (CTR)

Using the appropriate Community codes, indicate the situation when crossing the external Community frontier.

20. Delivery terms

Box for optional use by the Member States.

Using the appropriate Community headings and codes, give particulars of relevant terms of the commercial contract.

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

Box for optional use by the Member States in respect of identity.

This box must be completed in respect of nationality, except in the case of postal consignments or carriage by rail or fixed transport installation, where the registration number and nationality should not be entered.

Using the appropriate Community codes, enter the type (lorry, ship, railway wagon, aircraft . . .) of the active means of transport crossing the external frontier of the Community, followed by its identity, e.g. registration number, and nationality.

In the case of combined transport or where several means of transport are used, 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.

22. Currency and total amount invoiced

Box for optional use by the Member States.

Using the appropriate Community code, enter the currency in which the contract was drawn up, followed by the invoiced price for all goods declared.

23. Exchange rate

Box for optional use by the Member States (exchange rate in force between the invoice currency and the currency of the Member States concerned).

24. Nature of the transaction

Box for optional use by the Member States.

Using the appropriate Community headings and codes, give particulars of relevant terms of the commercial contract.

25. Mode of transport at the border

Using the appropriate Community code, enter the mode of transport corresponding to the active means of transport on which the goods entered the customs territory of the Community.

26. Mode of transport inland

Until 31 December 1994, box for optional use for the Member States.

Using the appropriate Community codes, enter the mode of transport upon arrival.

27. Place of unloading

Box for optional use for the Member States.

Enter, in code form where provided for, the place where the goods are unloaded from the active means of transport on which they crossed the Community frontier.

28. Financial and banking data

Box for optional use by the Member States. (Transfer of funds relating to the operation in question. Information on financial formalities and procedure and on bank references).

29. Office of entry

Box for optional use for the Member States.

Enter the customs office by which the goods entered the customs territory of the Community.

30. Location of the goods

Box for optional use by the Member States.

Enter the precise location where the goods may be examined.

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 unpacked goods, enter the number of such goods covered by the declaration, or the word 'bulk', as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification. This box must also contain the particulars required by any specific rules (e.g. VAT, excise duties). If containers are used, their identifying marks should also be entered in this box.

Where the word 'various' has been entered in box 16 (country of origin), the Member States may provide for the country of origin of the goods in question to be given here, within the limits of Community law.

32. Item number

Enter the number of the item in question in relation to the total number of articles declared in the forms and continuation forms used, as described in the note to box 5.

When the declaration covers only one item of goods, the Member States may provide that this box need not be completed, the figure 1 having been entered in box 5.

33. Commodity code

Enter the code number corresponding to the item in question. The Member States may provide for entry of a specific nomenclature concerning excise duties in the last subdivision on the right.

34. Country-of-origin code

Box for optional use by the Member States. Using the appropriate Community codes, enter in box 34a the code corresponding to the country given in box 16. When the word 'various' is given in box 16, enter the code corresponding to the country of origin of the item in question. Box 34b must be left blank.

35. Gross mass (in kg)

Box for optional use by the Member States. 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.

36. Preference

Box for optional use by the Member States (any preferential duty to be applied).

37. Procedure

Using the appropriate Community code, enter the procedure for which the goods are declared at destination.

38. Net mass (in 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.

39. Quota

Box for optional use by the Member States (implementation of rules on quotas, as applicable).

40. Summary declaration/previous document

Box for optional use by the Member States (reference particulars of any summary declaration used in the Member State of import or of the documents relating to any previous administrative procedure).

41. Supplementary units

For use as necessary in accordance with the goods nomenclature. Enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature.

42. Item price

Box for optional use by the Member States (enter the amount included in the price entered in box 22 which refers to the item in question).

43. Evaluation method

Box for optional use by the Member States (particulars required for calculating the tax or statistical value for customs purposes).

44. Additional information, documents produced, certificates and authorizations

Enter the details required by any specific rules applicable together with reference particulars of the documents produced in support of the declaration, including the serial numbers of any control copies T5. The subdivision 'Additional information (AI) code' must not be used.

45. Adjustment

Box for optional use by the Member States (particulars required for calculating the tax or statistical value for customs purposes).

46. Statistical value

Enter the statistical value, expressed in the currency stipulated by the Member State of destination, in accordance with the Community provisions in force.

47. Calculation of taxes

The Member States may require the type of tax and tax base, the rate of duty or tax applicable and the payment method selected to be shown, and, for information purposes only, the amount of each type of tax payable and the total tax for the item in question as calculated by the person concerned.

The following should be shown on each line, using the appropriate Community codes, as required:

— the type of tax (e.g. import duty, VAT),

— the tax base,

— the rate of tax applicable,

— the amount of tax payable,

— the method of payment chosen (MP).

48. Deferred payment

Box for optional use by the Member States (reference particulars of the authorization in question; deferred payment here refers both to deferred payment of customs duties and to tax credit).

49. Identification of warehouse

Where necessary, enter the identification number of the warehouse, followed by the letters preceding the authorization number identifying the Member State of issue.

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 original of the handwritten signature of the person concerned must be given on the copy which is to remain at the office of destination, followed by the full name of that person. Where that person is a legal person, the signatory should add his capacity after his signature and full name.

TITLE III

Remarks concerning the continuation forms

A. Continuation forms should only be used where the declaration covers more than one item (cf. box 5). They must be presented together with an IM, EX, Eu or COM form.

B. The instructions in Titles I and II also apply to the continuation forms.

However:

— the first subdivision of box 1 must contain the symbol IM/c, EX/c or EU/c (or, where applicable, COM/c); that first subdivision must be left blank if the form is used for Community transit purposes only, in which case the symbol denoting the status of the goods for the purposes of the Community transit procedure should be entered in the third 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,

— the 'summary' part of box 47 concerns the final summary of all the items covered by the IM and IM/c, EX and EX/c, EU and EU/c or COM and COM/c forms used. It should therefore be used only on the last of the IM/c, EX/c, EU/c or COM/c forms attached to an IM, EX, EU or COM document in order to show the total by type of tax and the grand total (GT) of the charges payable.

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

ANNEX VIII

CODES TO BE USED IN THE FORMS (1)

Box 1: Declaration

First subdivision

The symbols applicable are as follows:

EX: — declaration for export from the customs territory of the Community (except trade with EFTA).

— declaration for dispatch of non-Community goods in the context of trade between two Member States.

IM: — declaration placing goods imported into the customs territory of the Community under any customs procedure (except trade with EFTA).

— declaration placing non-Community goods under a customs procedure at destination, in the context of trade between two Member States (except trade with EFTA).

EU: — declaration for export to an EFTA country.

— declaration of import from EFTA country.

COM: — declaration in respect of Community goods suject to specific measures during the transitional period following the accession of new Member States.

— declaration placing prefinanced goods in a customs warehouse or free zone.

Second subdivision

The codes applicable are given below:

0: Entry for free circulation.

This code is not to be used for goods reimported after temporary export (see code 6).

1: Permanent export.

This code is not to be used for re-export following temporary import (see code 3).

2: Temporary export.

3: Re-export.

This code is not to be used for temporary export (see code 2). It can apply only to goods previously imported temporarily or to goods previously imported to be placed under a warehousing procedure:

4: Entry for home use.

This code is not to be used for reimportation (see code 6).

5: Temporary importation.

6: Reimportation.

This code applies only to goods previously exported temporarily.

7: Entry for warehousing, including placing of goods in other premises under customs control.

9: Processing under customs control and other procedures.

Third subdivision

This subdivision must be completed only where 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:

T1: Goods moving under the external Community transit procedure.

T2: Goods moving under the internal Community transit procedure.

T: Mixed consignment of T1 and T2 goods, specified in separate continuation forms or loading lists for each type of goods. (The empty space after the symbol T should be struck through).

T2L: Document proving the Community status of the goods.

During the transitional period following the accession of new Member States, the symbols T2 and T2L should be followed where appropriate, pursuant to Article 1 (2) of the Basic Regulation, by the relevant symbol, i.e.:

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

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

Box 10: Country of first destination

The provisions of Regulation (EEC) No 1736/75 (2) apply, in particular those contained in Annex C which is updated by the Commission once a year.

Box 11: Trading country

The provisions of Regulation (EEC) No 1736/75 apply, in particular those contained in Annex C which is updated by the Commission once a year.

Box 15a: Country of dispatch/export code

The provisions of Regulation (EEC) No 1736/75 apply, in particular those contained in Annex C which is updated by the Commission once a year.

Box 15b: Region of dispatch/export code

Codes to be adopted by the Member States.

(1) The use, in this Annex, of the words export, re-export, importation and reimportation equally cover dispatch, redispatch, introduction and reintroduction.

(2) OJ No L 183, 14. 7. 1975, p. 3.

Box 17a: Country of destination code

The provisions of Council Regulation (EEC) No 1736/75 apply, in particular those contained in Annex C which is updated by the Commission once a year.

Box 17b: Region of destination code

Codes to be adopted by the Member States.

Box 18: Nationality of means of transport on departure/arrival

The codes given for box 15a are applicable.

Box 19: Container

The codes applicable are:

0: Goods not transported in containers.

1: Goods transported in containers.

Box 20: Delivery terms

The codes and statements to be entered as appropriate in the first two subdivisions of this box are as follows:

First subdivision	Meaning	Second subdivision
Incoterm code	Incoterms — ICC/ECE	Place to be specified
EXW	Ex works	locality of works
FCA	Free carrier	. . . named point
FAS	Free alongside ship	named port of shipment
FOB	Free on board	named port of shipment
CFR	Cost and freight (C&F)	named port of destination
CIF	Cost, insurance and freight	named port of destination
CPT	Carriage paid to	named point of destination
CIP	Cost insurance freight paid to	named point of destination
DAF	Delivered at frontier	named place of delivery at frontier
DES	Delivered ex-ship	named port of destination
DEQ	Delivered ex-quay	duty paid . . . named port
DDU	Delivered duty unpaid	named place in country of importation
DDP	Delivered duty paid	named place of delivery in country of importation
XXX	Delivery terms other than those listed above	narrative description of delivery terms given in the contract

The Member States may require the following particulars in the third subdivision:

1. Place situated in the territory of the Member State concerned.
2. Place situated in the territory of another Member State.
3. Other (place situated outside the Community).

Box 21: Nationality of the active means of transport crossing the frontier

The codes given for box 15a are applicable.

Box 22: Invoice currency

The codes given for box 15a are applicable. Where the invoice is in ecus, the code to be used under the geonomenclature is 900 (alpha-2 equivalent: EU).

Box 24: Nature of the transaction

The list of codes applicable is given below.

The Member States which require this item of information must use the single digit codes listed in column A (excluding, where appropriate, code 9), this digit being entered in the left-hand side of the box. They may also provide for a second digit from the list in column B to be entered in the right-hand side of the box.

A	B
1: Purchase/sale, except under a joint production contract; this code also covers barter transactions and supplies on consigment or commission	1: Outright purchase/sale (except as given below) 2: Consignment 3: Commission 4: Supply for sale ('on approval') 5: Exchange of goods compensated in kind (barter) 6: Sale for export by a foreign national travelling in the Member State concerned
2: Loans for which a charge is made, hire, leasing; this code covers supplies of goods for temporary use in another country without transfer of ownership	1: Loan or hire 2: Leasing
3: Operation with a view to job processing, except under joint production contract	1: Operation with a view to job processing, excluding repair and maintenance 2: Repair and maintenance againt payment 3: Repair and maintenance free of charge
4: Operation following job processing, except under joint production contract	1: Operation following job processing, excluding repair and maintenance 2: Repair and maintenance against payment 3: Repair and maintenance free of charge
5: Supply of goods under joint production contract (specify programme in 'Additional information' box)	1: For defence purposes 2: For civil purposes
6: Transactions without compensation (financial or otherwise) excluding repair, maintenance, returned goods, and standard exchange	1: Goods entered for warehousing for foreign account 2: Gifts by country of dispatch and food aid under EEC Regulation 3: Disaster relief (equipment) 4: Transactions without compensation (financial or otherwise) involving goods which will not be re-exported nor offset by imports 5: Other
7: Returned consignments after registration of the transaction under codes 1 and 2 above	1: Goods on which payment has been made 2: Goods on which no payment has been made
8: Standard exchange	1: Giving rise to payment 2: Not giving rise to payment
9: Other (to be specified in 'Additional information' box)	

Box 25: Mode of transport at the frontier

The list of codes applicable is given below:

A. Single-digit code (obligatory)

B. Two-digit code (second digit optional)

A	B	Description
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 railwagon
3	30	Road transport
4	40	Air transport
5	50	Postal consignment
7	70	Fixed transport installations
8	80	Inland waterway transport
9	90	Own propulsion

Box 26: Inland mode of transport

The codes given for box 25 are applicable.

Box 27: Place of loading/unloading

Codes to be adopted by the Member States.

Box 28: Financial and banking data

Codes to be adopted by the Member States.

Box 29: Office of exit/entry

Pending harmonization at Community level, the codes are to be adopted by the Member States. The use of codes rather than words is optional for the Member States.

Box 33: Commodity code

First subdivision (eight digits)

To be completed in accordance with the combined nomenclature.

Second subdivision (three characters)

To be completed in accordance with the national user tariff and Taric code (one national character for statistical purposes and two Community characters for the application of specific Community measures in respect of formalities to be completed at destination).

Third subdivision (three characters)

Codes to be adopted by the Member States concerned for the application of national measures.

Fourth subdivision (Additional Taric code) (four characters)

To be completed in accordance with the Taric code.

Fifth subdivision (excise reference) (four characters)

Codes to be adopted by the Member States concerned.

Box 34a: Country of origin code

The codes given for box 15a are applicable.

Box 34b: Region of origin/production code

Codes to be adopted by the Member States.

Box 37: Procedure on import/export

A. First subdivision:

The codes to be entered in this subdivision are based on those given in the second subdivision of box 1.

These are four-digit codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below.

'Previous procedure' means the procedure under which the goods were placed before being placed under the procedure requested.

It should be noted that where the previous procedure is a warehousing procedure or temporary importation, or where the goods have come from a free zone, the relevant code should be used only where the goods have not been placed under a customs procedure with economic impact (inward processing, outward processing or processing under customs control).

For example:

re-export of goods imported under the customs inward processing procedure (suspension system) and subsequently placed under the customs warehousing procedure = 3151 (not 3171).

(First operation = 5100; second operation = 7151: re-export = 3151).

Similarly, where goods previously temporarily exported are reimported, entry under one of the abovementioned suspensive procedures is to be regarded as simple importation under that procedure. Indication of the 'reimportation' aspect is to be given only when the goods are released for free circulation.

For example:

entry for home use with simultaneous entry for free circulation of goods exported under the customs outward processing procedure and placed under a customs warehousing procedure on reimportation = 6121 (not 6171).

(First operation: temporary export for outward processing = 2100; second operation: storage in customs warehouse = 7121; third operation: entry for home use + entry for free circulation = 6121).

List of procedures for coding purposes

(Two of these basic elements must be combined to produce a four-digit code)

02: Free circulation with a view to applying the inward processing procedure (drawback system) (1).

05: Free circulation with simultaneous entry under an inward processing procedure other than those referred to under codes 02 and 51.

07: Free circulation with simultaneous entry under a warehousing procedure (including placing in other premises under fiscal control).

08 (a): Goods released for free circulation under the inward processing procedure (drawback system) in another Member State (1).

10: Permanent export/dispatch.

21: Temporary export under the customs outward processing procedure (2).

22: Temporary export under an outward processing procedure other than that referred to under code 21.

23: Temporary export for return in the unaltered state.

24 (a): Goods previously placed under the customs outward processing procedure in another Member State (2).

31: Re-exportation.

40: Home use with simultaneous entry for free circulation of goods which are not subject to exempt supply.

41: Home use with simultaneous entry for free circulation in the context of the inward processing procedure (drawback system).

42: Home use with simultaneous entry for free circulation of goods subject to an exempt supply.

43: Home use with simultaneous entry for free circulation in the context of the implementation of specific measures in connection with the payment of an amount during the transitional period following the accession of new Member States.

44 (a): Goods released for home use and free circulation under the inward processing procedure (drawback system) in another Member State (1).

45: Partial entry for home use with simultaneous entry for free circulation and for a warehousing procedure (including placing in other premises under fiscal control).

46: Free circulation under inward processing procedure (drawback system) in a customs warehouse.

47: Free circulation under inward processing procedure (drawback system) in a free zone or free warehouse.

51: Inward processing procedure (suspension system) (3).

52: Inward processing procedure other than those referred to under codes 02 and 51.

53: Import under temporary import procedure (4).

54 (a): Goods placed or obtained under the inward processing procedure (suspension system) (1) carried out in another Member State (and not released for free circulation there).

55: Inward processing procedure (suspension system) (2) in a customs warehouse.

56: Inward processing procedure (suspension system) in a free zone or free warehouse.

61: Reimportation with simultaneous release for free circulation and home use of goods which are not subject to an exempt supply.

63: Reimportation with simultaneous release for free circulation and home use of goods subject to an exempt supply.

65: Reimportation with simultaneous release for free circulation and entry for an inward processing procedure other than those referred to under codes 02 and 51.

67: Reimportation with simultaneous release for free circulation and entry for a warehousing procedure (including placing in other premises under fiscal control).

71: Customs warehousing procedure (5) including placing in other premises under customs control.

72: Warehousing of national goods (including placing in other premises under fiscal control).

73: Warehousing of Community goods (including placing in other premises under fiscal control).

76: Placing in an export warehouse or free zone with advance payment of export refunds for products or goods intended for export without further processing (6).

77: Warehousing with intention to export with advance payment of export refunds for processed products and goods obtained from basic products (7).

(1) Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements; Article 1 (2) (b) (see also paragraph 3 (o)) (OJ No L 188, 20. 7. 1985, p. 1).

(2) Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system (OJ No L 212, 2. 8. 1986, p. 1).

(3) Regulation (EEC) No 1999/85 Article 1 (2) (a) (see also paragraph 3 (n)).

(4) Council Regulation (EEC) No 3599/82 of 21 December 1982 on temporary import arrangements (OJ No L 376, 31. 12. 1982, p. 1).

(5) Council Regulation (EEC) No 2503/88 of 25 July 1988 on customs warehouses (OJ No L 225, 15. 8. 1988, p. 1).

(6) Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products; — Article 5 (2) (OJ No L 62, 7. 3. 1980, p. 5).

(7) Regulation (EEC) No 565/80 — Article 4 (2).

78: Free zone except in the case provided for under code 76 (1).

91: Entry for processing under customs control (2).

92: Goods placed or obtained under processing under customs control (2) in another Member State (and not released for free circulation there).

93: Destruction (under customs control).

94: Permanent use under customs control (end-use).

95: Supplies for ships' and aircraft stores.

96: Supplies by duty- and tax-free shops at ports and airports.

NB: The code 00 is used to indicate that no previous procedure applied (i.e. as the third and fourth digits only).

(a) These codes cannot be used as for the first two digits of the procedure code, but for only to indicate the previous procedure, e.g.

4054 = entry for free circulation and home use of goods previously placed under IPR — suspension system in another Member State.

B. Second subdivision

Pending harmonization at Community level, the codes (up to three characters) are to be adopted by the Member States.

Box 47: Calculation of taxes

First column: Type of tax

Pending harmonization at Community level, the codes are to be adopted by the Member States.

Last column: Method of payment

The codes applicable, at the discretion of the Member States concerned, are given below:

A: Immediate payment by cash or equivalent.

B: Payment in cash.

C: Payment by crossed cheque (bank transfer).

D: Other (e.g. direct debit to agent's cash account).

E: Deferred or postponed payment.

F: Deferred payment — customs system (Council Regulation (EEC) No 1854/89; OJ No L 186, 30. 6. 1989, p. 1) or equivalent national system.

G: Postponed payment — VAT system (Article 23 Sixth VAT Directive).

H: Goods imported on behalf of VAT registered consignee (deferment on consignee's account).

J: Payment through post office administration (postal consignments) or other public sector or government department.

K: Excise credit or rebate.

L: Security or guaranteed payment.

M: Security including cash deposit.

N: Individual cash deposit.

P: From agent's cash account.

Q: From deferment account.

R: Guarantee.

S: Individual guarantee account.

T: From agent's guarantee account.

U: From trader's guarantee — standing authority.

V: From trader's guarantee — individual authority.

O: Guarantee lodged with Intervention Agency.

W: Agent's general bond.

X: Trader's general bond.

Y: Ordinary bond.

Z: Undertaking.

Box 49: Warehouse identification

Enter the letter identifying the type of warehouse in accordance with the descriptions contained in Article 2 of Regulation (EEC) No 2561/90, followed by the identification number allocated by the Member State when the authorization is issued.

Box 51: Intended transit offices (and countries)

Indication of countries

The list of codes applicable is given below:

B or BE:	Belgium
DK:	Denmark
D or DE:	Germany
EL or GR:	Greece
ES:	Spain
FR:	France
IRL or IE:	Ireland
IT:	Italy
LU:	Luxembourg
NL:	Netherlands
PT:	Portugal
GB:	United Kingdom
A or AT:	Austria
FI	Finland
NO:	Norway
SE:	Sweden
CH:	Switzerland
IS:	Iceland

Box 52: Guarantee

Type of guarantee

The list of codes applicable is as follows:

(1) Council Regulation (EEC) No 2504/88 of 25 July 1988 on free zones and free warehouses (OJ No L 225, 15. 8. 1988, p. 8).

(2) Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation (OJ No L 272, 5. 10. 1983, p. 1).

Situation	Code	Other indications
Guarantee not required for Community transit (Article 32 of Regulation (EEC) No 2726/90)	0	No of guarantee waiver certificate
Comprehensive guarantee	1	No of certificate Guarantee office
Individual guarantee	2	
Cash deposit guarantee	3	
Flat-rate guarantee	4	
Guarantee under Article 24 of Regulation (EEC) No 1062/87	5	
Guarantee waived (Article 33 of Regulation (EEC) No 2726/90)	6	
Guarantee not required for certain public bodies	8	

Indication of countries

The codes given for box 51 are applicable.

Box 53: Office of destination (and country)

The codes given for box 51 are applicable.