COMMISSION REGULATION (EEC) No 3710/92

of 21 December 1992

establishing the procedures for transfers of goods or products covered by inward processing arrangements (suspension system)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements (1), and in particular Article 31 thereof,

Whereas Commission Regulation (EEC) No 2228/91 (2), as last amended by Regulation (EEC) No 3709/92 (3), lays down provisions for the implementation of Regulation (EEC) No 1999/85;

Whereas pursuant to Article 3 (1) of Council Regulation (EEC) No 222/77 (4), as last amended by Regulation (EEC) No 474/90 (5), a number of Member States currently apply simplified national procedures to the carriage within their own customs territories of goods or products placed under inward processing arrangements; whereas Article 3 shall be revoked from the date on which Council Regulation (EEC) No 2726/90 (6) becomes applicable;

Whereas Article 5 of Council Regulation (EEC) No 2726/90, stipulates that the Community transit procedure shall apply without prejudice to the specific provisions applicable to the movement of goods placed under economic customs arrangements;

Whereas the abolition of the Community's internal frontiers and of the formalities associated with the crossing of those frontiers mean that goods placed under inward processing arrangements using the drawback system may be transferred without formalities; whereas for practical reasons and in the interests of consistency it is therefore desirable to provide, over and above the normal Community transit procedures, for more flexible procedures, applicable uniformly throughout the Community, for the transfer of goods under inward processing arrangements using the suspension system;

Whereas it is necessary to establish clearly the responsibilities of economic operators in connection with the use of the transfer procedures;

Whereas these procedures should be made applicable when Council Regulation (EEC) No 2726/90 enters into use;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Procedures with Economic Impact,

HAS ADOPTED THIS REGULATION:

I

Preliminary provisions

Article 1

1. This Regulation establishes the procedures applicable to transfers within the Community customs territory of goods or products covered by inward processing arrangements (suspension system).

2. If permission is given for the use of such transfer procedures, they must be set out in the authorization. They shall replace the movement procedures of the Community transit arrangements. In the case of a transfer of products or goods from the holder of one authorization to the holder of a second authorization, both of these authorizations shall stipulate the procedures of transfer.

3. Permission for the use of the procedures in question must be given only if the holder of the authorization keeps or has kept for him the inward processing records referred to in Article 4 (4) of Regulation (EEC) No 2228/91.

Article 2

For the purposes of this Regulation:

— supervising customs office means the customs office empowered by the customs authority of the Member State which issued the authorization to supervise the arrangements;

— customs office of entry for the arrangements means the customs office or offices empowered by the customs authority of the Member State which issued the authorization to accept declarations entering goods for the arrangements;

— customs office of discharge means the customs office or offices empowered by the customs authority of the Member State which issued the authorization to accept declarations assigning goods in the unaltered state or compensating products to one of the treatments or uses referred to in Article 18 of Regulation (EEC) No 1999/85.

(1) OJ No L 188, 20. 7. 1985, p. 1.
(2) OJ No L 210, 31. 7. 1991, p. 1.
(3) See page 6 of this Official Journal.
(4) OJ No L 38, 9. 2. 1977, p. 1.
(5) OJ No L 51, 27. 2. 1990, p. 1.
(6) OJ No L 262, 26. 9. 1990, p. 1.

II

Provisions governing transfers of goods or products using a single authorization

Article 3

The customs authority shall permit compensating products or goods in the unaltered state to be transferred from the plant of one operator to the plant of another, with a view to further processing, provided the transfer is entered in the inward processing records.

Article 4

The holder of the authorization shall retain responsibility for transferred goods or products.

III

Provisions governing transfers of goods or products from the holder of one authorization to the holder of another

Article 5

The customs authority shall permit compensating products or goods in the unaltered state to be transferred from the holder of one authorization to the holder of another, provided the transfer is recorded in the inward processing records of the first holder in accordance with the procedure described in Annex I to this Regulation.

Article 6

1. Responsibility for transferred goods or products shall pass to the holder of the second authorization at the time at which he takes delivery of the said goods or productrs and enters them in his inward processing records.

2. This new entry in the inward processing records has the effect of placing the goods or products under the arrangements in the name of the holder of the second authorization.

IV

General provisions

Article 7

1. Provided the proper conduct of operations is not thereby affected, the customs authority, on other conditions it shall lay down, shall permit:

(a) the carriage of import goods, without customs formalities, from the office of entry for the arrangements to the operator's plant, and of compensating products or goods in the unaltered state from the operator's plant to the office of discharge;

(b) advance authentication of the forms referred to in Annex I or completion by the operator of the forms referred to in Annex I, which shall be stamped by him using a special metal stamp approved by the authority;

(c) completion of the formalities using a computerized system, provided the said system is such as to guarantee the proper implementation of the provisions of this Regulation.

2. Where paragraph 1 (a) is applied, the supervising office must be informed by the office of entry for the arrangements that the import goods have been entered for the arrangements and by the office of discharge that the compensating products or goods in the unaltered state have been exported, by dispatching extra copies of the declaration made to that effect and the accompanying documents.

Article 8

The holder of the authorization shall be responsible for providing the customs authority with advance notification of the transfers to be carried out in the form and manner which the said authority shall determine.

Article 9

1. Where the transfer procedures referred to in this Regulation are applied, the provisions of Article 50 of Regulation (EEC) No 2228/91 regarding goods considered to have been released for free circulation may be applied on presentation of the bill of discharge, provided that other Community provisions concerning release for free circulation do not prevent this.

2. The supervising office shall inform the office or offices of entry for the arrangements of the discharges granted, giving reference particulars of the declarations entering goods for the arrangements that it has accepted.

V

Final provisions

Article 10

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

It shall apply from the date on which Regulation (EEC) No 2726/90 becomes applicable.

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

Done at Brussels, 21 December 1992.

For the Commission

Christiane SCRIVENER

Member of the Commission

ANNEX

TRANSFERS OF GOODS OF PRODUCTS COVERED BY THE ARRANGEMENTS FROM THE HOLDER OF ONE AUTHORIZATION TO THE HOLDER OF ANOTHER

1. Where the goods or products are transferred from the holder of one authorization to the holder of another, a form corresponding to the model drawn up in accordance with Council Regulation (EEC) No 717/91 of 21 March 1991 concerning the Single Administrative Document (1), shall be completed on copies 1, 4 and 5 and an additional identical copy to copy 1.
2. Before a transfer of goods or products takes place, the supervising office dealing with the holder of the first authorization shall be notified of the proposed transfer, in a manner which that office shall determine, in order to enable the performance of any checks considered necessary.
3. Copy 1 shall be kept by the first holder (the sender of the goods or products) with his inward processing records.
4. The remaining copies shall accompany the goods or products.
5. Upon receipt of the goods, the holder of the second authorization (the recipient of the goods or products) shall notify his supervising office of the transfer, in the manner which that office shall determine, and shall keep the additional copy with his inward processing records.
6. Copies 4 and 5 shall be sent by the holder of the second authorization to his supervising office. That office shall keep copy 4 and shall send copy 5, after endorsement, to the first holder's supervising office. Where applicable, notification may be given monthly and in an aggregate form.

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(1) OJ No L 78, 26. 3. 1991, p. 1.

Appendix

The form referred to in point 1 of this Annex, used for transfers of goods from the holder of one authorization to the folder of another, must contain the following information in the boxes indicated. The other boxes need not be filled in if the holders of the authorizations provide the statistical data on a monthly basis. Otherwise, the customs authority may require other boxes to be filled in or to have additional copies for statistical purposes.

2. Consignor : Give the name and forename of or business name of the holder of the first authorization and his full address, followed by the authorization number and the issuing Member State.

3. Forms : indicate the order number of the set of forms amoung the total number of sets used.

   Where the declaration elaters to a single item (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.

5. Items : State the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.

8. Consignee : Give the name and forename of or business name of the holder of the second authorization and his full address.

15. Dispatching country : Indicate the Member State dispatching the goods.

31. Packages and description of goods ; marks and numbers — container No(s) — number and kind : Enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpacked goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate, plus the details needed to identify them.

    The goods should be described using their usual commercial description, in sufficient detail to allow the goods to be identified. Where a container is used, the identification marks of the container should also be indicated in this box.

32. Item No : State the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5.

    Where the declaration relates to a single item, the Member States may stipulate that nothing should be entered in this box, the figure 1 having been entered in box 5.

33. Commodity code : Enter the code number for the item in question.

37. Procedure : Indicate the code 5751.

38. Net mass : State the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.

41. Supplementary units : Indicate the quantity in the units laid down in the Combined Nomenclature.

44. Additional information : documents produced, certificates and authorization : Enter 'Application of Regulation (EEC) No 3710/92 — IP/S goods.'

    When the import goods are subject to specific commercial-policy measures and when these measures are still to be applied at the moment of transfer, the words 'Commercial Policy' should be added to this entry.

    In addition, the number of the INF 1 bulletin used should be indicated, if Article 76 (7) of Regulation (EEC) No 2228/91 is applicable.

46. Statistical value : enter the amount, expressed in the currency stipulated by the Member State where the goods are entered for the arrangements, of the value for customs purposes determined in accordance with Regulation (EEC) No 1224/80.

54. Place and date : signature and name of the declarant or his representative : subject to the special provisions to be adopted concerning the use of computer, the original hand-written signature of the person indicated in box 2 followed by his name and forename must appear on the copy to be retained by the customs office. Where the person concerned is a legal person, the person signing the form should state his capacity after his signature, name and forename.