COMMISSION REGULATION (EEC) No 3803/92

of 23 December 1992

amending Regulation (EEC) No 4142/87 of 9 December 1987 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (1), as last amended by Regulation (EEC) No 3800/92, and in particular Article 11 thereof (2),

Whereas goods covered by the end-use provisions benefit on their release for free circulation from a reduced or zero rate of duty solely on the grounds, and on the condition that they are used for a specified purpose; whereas they therefore become entirely free only at the moment they are used for that purpose or, according to the case, after the time limit provided for under Article 11 (a) of Commission Regulation (EEC) No 4142/87;

Whereas Regulation (EEC) No 4142/87 (3), as last amended by Regulation (EEC) No 1419/91 (4), provides for the usual Community internal transit procedures to be used where such goods are consigned from one Member State to another;

Whereas, following the establishment of the internal market, the said procedure should be replaced by a procedure based on the use of the T 5 control copy introduced by Commission Regulation (EEC) No 2823/87 of 18 September 1987 concerning the documents to be used for the application of Community measures for verifying the use and/or destination of the goods (5); whereas Article 9 of Regulation (EEC) No 4142/87 should therefore be amended accordingly;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Article 9 of Regulation (EEC) No 4142/87 is hereby replaced by the following:

'Article 9

1. Where goods covered by the first paragraph of Article 1 are consigned from one Member State to another the T 5 control copy introduced by Regulation (EEC) No 2823/87 shall be used according to the procedure laid down in paragraphs 2 to 8.

2. The consignor shall complete the T 5 control copy in sextuplicate (one original and five copies). The copies shall be numbered in an appropriate manner.

The T 5 control copy shall include:

— in box A ('Office of departure'), the competent customs office in the Member State of departure;

— in box 2, the name or trading name and full address of the consignor;

— in box 8, the name or trading name and full address of the consignee;

— in the box 'Important note' (below box 14 'Declarant/Representative'), a third indent shall be inserted, between the two present indents reading 'in the case of goods forwarded under "end use" control, the consignor indicated below.'

— in boxes 31 and 33, respectively, the description of the goods as at the time of consignment, including the number of items, and the relevant CN code;

— in box 38, the net mass of the goods;

— in box 103, the net quantity of the goods in words;

— in box 104, after marking the box 'Other (specify)', one of the following in capital letters:

DESTINO ESPECIAL: MERCANCÍAS QUE DEBEN PONERSE A DISPOSICIÓN DEL CESIONARIO [REGLAMENTO (CEE) Nº 4142/87, ARTÍCULO 9]

(1) OJ No L 256, 7. 9. 1987, p. 1.
(2) See page 8 of this Official Journal.
(3) OJ No L 387, 31. 12. 1987, p. 81.
(4) OJ No L 135, 30. 5. 1991, p. 30.
(5) OJ No L 270, 23. 9. 1987, p. 1.

SÆRLIGT ANVENDELSESFORMÅL : SKAL STILLES TIL RÅDIGHED FOR ERHVERVEREN [FORORDNING (EØF) Nr. 4142/87, ARTIKEL 9]

BESONDERE VERWENDUNG : WAREN SIND DEM ÜBERNEHMER ZUR VERFÜGUNG ZU STELLEN [VERORDNUNG (EWG) NR. 4142/87, ARTIKEL 9]

ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΟΥ ΠΡΕΠΕΙ ΝΑ ΤΕΘΟΥΝ ΣΤΗ ΔΙΑΘΕΣΗ ΤΟΥ ΕΚΔΟΧΕΑ [ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 4142/87, ΑΡΘΡΟ 9]

END USE : GOODS TO BE PLACED AT THE DISPOSAL OF THE TRANSFEREE [REGULATION (EEC) No 4142/87, ARTICLE 9]

DESTINATION PARTICULIÈRE : MARCHANDISES À METTRE À LA DISPOSITION DU CESSIONNAIRE [RÈGLEMENT (CEE) N° 4142/87, ARTICLE 9]

DESTINAZIONE PARTICOLARE : MERCI DA METTERE A DISPOSIZIONE DEL CESSIONARIO [REGOLAMENTO (CEE) N. 4142/87, ARTICOLO 9]

BIJZONDERE BESTEMMING : GOEDEREN TER BESCHIKKING TE STELLEN VAN DE CESSIONARIS [VERORDENING (EEG) Nr. 4142/87, ARTIKEL 9]

DESTINO ESPECIAL : MERCADORIAS A PÔR À DISPOSIÇÃO DO CESSIONÁRIO [REGULAMENTO (CEE) Nº 4142/87, ARTIGO 9º];

— in box 106 :

(a) where the goods have undergone any manufacturing or processing after being admitted to free circulation, the description of the goods and the CN code applicable to them at the time of their release for free circulation ;

(b) the registration number and date of the entry for release for free circulation and the name and address of the customs office in question.

— in box E, on the back of the form, ('For use by Member State of departure') :

— the competent customs office of the Member State of destination ;

— the date of dispatch of the goods ;

3. The consignor shall retain the first copy in the records provided for in Article 3 (2) (c) and, before despatching the goods, transmit the second and third copies to the competent customs office in the manner described by that office. He shall send the fourth and fifth copies and the original with the goods to the consignee. The competent customs office shall retain in their records the second copy and shall forward the third copy to the competent customs office of the Member State for the consignee.

4. On receiving the goods, the consignee shall enter them in the records provided for in Article 3 (2) (c), to which he shall attach the original ; the fourth copy shall be sent without delay to the competent customs office of the Member State of destination in the manner prescribed by that Member State with an indication of the date of arrival. The consignee shall immediately notify customs of any excess, shortfall, substitution or other irregularity. In addition, he shall forward the fifth copy to the consignor.

5. The consignor's obligations under this Regulation shall pass to the consignee on the date referred to in paragraph 4. Until then, these obligations shall be incumbent on the consignor.

6. Without prejudice to Article 3 (2) (c), goods consigned under the procedure laid down in this Article shall be presented neither at the office of departure nor the office of destination.

7. The provisions of this Article shall apply equally to goods which in the course of transport between two points within the Community cross the territory of an EFTA country and are reconsigned from that country.

8. The customs authorities of the Member State of departure and destination shall carry out periodic checks at the premises of the consignor and the consignee respectively. The consignor and consignee shall cooperate in this and provide any information requested.'

Article 2

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

It shall apply from 1 January 1993.

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

Done at Brussels, 23 December 1992.

For the Commission
Christiane SCRIVENER
Member of the Commission