COMMISSION REGULATION (EC) No 2114/97

of 28 October 1997

amending Regulation (EEC) No 3665/87 laying down common detailed rules for the application of the system of export refunds on agricultural products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals [1], as last amended by Commission Regulation (EC) No 1923/96 [2], and in particular Article 13 (11) thereof, and to the corresponding provisions of the other Regulations on the common organization of the markets in agricultural products,

Whereas Article 5 of Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products [3], as last amended by Regulation (EEC) No 2026/83 [4], stipulates that an amount equal to the export refund is to be paid as soon as the products or goods have been brought under the customs warehousing or free zone procedure; whereas once the payment declaration has been accepted, it should be possible to transport such products or goods to a Member State other than that in which payment is made, for storage and subsequent export; whereas provision should be made for a T5 control copy to accompany the products or goods in order to furnish proof of departure from the Community; whereas, in order to prevent risks of duplicate payment, the export declaration should be endorsed with certain entries informing the paying agency of the Member State where the export declaration is accepted that the procedure for paymet of the refund has already been commenced;

Whereas, under the existing customs rules, where products for which the refund is paid in advance are placed in a free zone, an export declaration must be made when the products leave that zone; whereas the consequences should be drawn and it should be laid down that only products placed under the customs warehousing procedure in one Member State may be transported to another Member State for storage under the customs warehousing procedure;

Whereas Commission Regulation (EEC) No 3665/87 [5], as last amended by Regulation (EC) No 815/97 [6], should be amended accordingly;

Whereas the measures provided for in this Regulation are in accordance with the opinions of all the Management Committees concerned,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3665/87 is hereby amended as follows:

1. Article 28 (6) is deleted.

2. The following Article 28a is inserted:

'*Article 28a*

1. Products and goods placed under the customs warehousing procedure in the Member State where the payment declaration is accepted may be transported to another Member State for storage under the customs warehousing procedure and shall be subject in particular to the provisions of this Article.

In order to identify products and goods on dispatch from one Member State to another, the means of transport or packages used for transport must be sealed in accordance with Article 349 of Regulation (EEC) No 2454/93.

2. In cases as referred to in paragraph 1, proof that the products have left the customs territory of the Community or reached the destination laid down shall be furnished by presentation of the T5 control copy.

(a) Box 104 of the control copy shall be completed with one of the following entries under the heading 'Other':

— Pago anticipado de la restitución — Reglamento (CEE) nº 3665/87, artículo 28 *bis*. Declaración de exportación que debe ser presentada, a más tardar, el ... (fecha límite establecida para el plazo contemplado en el apartado 5 del artículo 28)

— Forudbetaling af restitutionen — Artikel 28a i forordning (EØF) nr. 3665/87. Udførselsangivelsen skal indgives senest den ... (dato fastsat efter den i artikel 28, stk. 5, omhandlede frist)

— Vorfinanzierung der Erstattung — Artikel 28a der Verordnung (EWG) Nr. 3665/87. Die Ausfuhranmeldung ist bis spätestens ... vorzulegen (durch die Frist gemäß Artikel 28 Absatz 5 festgelegter Schlußtermin)

[1] OJ L 181, 1. 7. 1992, p. 21.
[2] OJ L 126, 24. 5. 1996, p. 37.
[3] OJ L 62, 7. 3. 1980, p. 5.
[4] OJ L 199, 22. 7. 1983, p. 12.
[5] OJ L 351, 14. 12. 1987, p. 1.
[6] OJ L 116, 6. 5. 1997, p. 22.

— Εκ των προτέρων πληρωμή της επιστροφής — κανονισμός (ΕΟΚ) αριθ. 3665/87, άρθρο 28α. Η δήλωση εξαγωγής πρέπει να κατατεθεί το αργότερο μέχρι ... (ημερομηνία λήξεως της προθεσμίας που αναφέρεται στην παράγραφο 5 του άρθρου 28)

— Payment in advance of the refund — Regulation (EEC) No 3665/87, Article 28a. Export declaration to be lodged by ... (deadline set by the time limit referred to in Article 28 (5)

— Paiement à l'avance de la restitution — Règlement (CEE) n° 3665/87 article 28 *bis*. Déclaration d'exportation à déposer au plus tard le ... (date limite fixée par le délai visé au paragraphe 5 de l'article 28)

— Pagamento anticipato della restituzione — Regolamento (CEE) n. 3665/87, articolo 28 bis. Dichiarazione da presentare entro il ... (data limite fissata in base ai termini indicati al paragrafo 5 dell'articolo 28)

— Betaling vooraf van de restitutie — Verordening (EEG) nr. 3665/87, artikel 28 bis. Aangifte ten uitvoer moet uiterlijk worden ingediend op ... (uiterste datum vastgesteld op basis van de in artikel 28, lid 5, bedoelde termijn)

— Pagamento antecipado da restituição — Regulamento (CEE) nº 3665/87, artigo 28º-A. Apresentação da declaração de exportação o mais tardar em ... (data limite fixada pelo prazo referido no nº 5 do artigo 28º)

— Ennakolta maksettu tuki — asetuksen (ETY) N:o 3665/87 28 a artikla. Vienti-ilmoitus annettava viimeistään ... (määräpäivä vahvistetaan 28 artiklan 5 kohdassa mainitun aikarajoituksen mukaisesti)

— Förskottsbetalning av exportbidrag – artikel 28a i förordning (EEG) nr 3665/87. Exportdeklaration skall ges in senast den ... (tidpunkt fastställd enligt den i av artikel 28.5 angivna tidsfristen).

(b) The supervising office of the warehouse of storage shall keep the T5 control copy and shall enter under the heading 'Remarks' in the section headed 'Control of use and/or destination' on the back the following entries:

— La fecha de aceptación de la declaración de exportación: ...

— La fecha de salida del territorio aduanero o la de llegada al destino correspondiente: ...

— dato for antagelsen af udførselsangivelsen: ...

— dato for udgangen af toldområdet eller ankomsten til destinationen: ...

— Zeitpunkt der Annahme der Ausfuhranmeldung: ...

— Zeitpunkt des Verlassens des Zollgebiets oder des Erreichens der Bestimmung: ...

— Την ημερομηνία αποδοχής της διασάφησης εξαγωγής: ...

— Την ημερομηνία εξόδου από το τελωνειακό έδαφος ή αφίξεως στον προορισμό: ...

— The date of acceptance of the export declaration: ...

— The date of exit from the customs territory or arrival at destination: ...

— La date d'acceptation de la déclaration d'exportation: ...

— La date de sortie du territoire douanier ou de l'arrivée à destination: ...

— La data di accettazione della dichiarazione d'esportazione: ...

— La data di uscita dal territorio doganale o dell'arrivo a destinazione: ...

— De datum van aanvaarding van de aangifte ten uitvoer: ...

— De datum waarop de producten of goederen het douanegebied hebben verlaten of ter bestemming zijn aangekomen: ...

— Data de aceitação da declaração de exportação: ...

— Data de saída do território aduaneira ou da chegada ao destino: ...

— Vienti-ilmoituksen vastaanottopäivämäärä: ...

— Päivä, jona viety tullialueelta tai saapunut määräpaikkaan: ...

— Mottagningssdag för exportdeklaration: ...

— Utförseldag från tullområdet eller ankomstdag till destinationen: ....

(c) Where, on their removal from storage, the products or goods cross the territory of another Member State with a view to export or to reach the specified destination, the first customs office of destination shall act as customs office of departure and shall compile or have compiled under its responsibility one or more new control copies.

Box 104 of the new control copy or copies shall be marked accordingly. In addition, the number of the original of the control copy shall be entered in box 106, together with the name of the customs office issuing that copy and the date of issue.

Where the entry to be made in the section headed 'Control of use and/or destination' on the new control copy or copies is based on information from control copies received by customs authorities of other Member States or national documents received by other national authorities, the customs office of destination referred to in the first subparagraph shall mark the numbers of the relevant control copies or national documents under 'Remarks'.

Where only part of the products covered by the control copy meets the conditions laid down, the customs office of destination shall enter the quantity of products which meeting those conditions in the section headed 'Control of use and/or destination' on the control copy.

3. In cases as referred to in paragraph 1, boxes 37 and 40 of the export declaration shall be completed accordingly. The date of acceptance of the COM 7 declaration must also be indicated in box 40.'

3. In Article 30 (1), 'Article 28 (6)' is replaced by 'Article 28a'.

Article 2

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

It shall apply to operations for which a payment declaration is accepted from the date of its entry into force.

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

Done at Brussels, 28 October 1997.

For the Commission

Franz FISCHLER

Member of the Commission