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immediate entry in the accounts of the amount of duties to which the goods may ultimately be liable instead of lodging this security.

2. Where, on the basis of the checks which they have carried out, the customs authorities assess an amount of import duties different from the amount which results from the particulars in the declaration, the release of the goods shall give rise to the immediate entry in the accounts of the amount thus assessed.

3. Where the customs authorities have doubts about whether or not a prohibition or restriction applies and this cannot be resolved until the results of the checks the authorities have carried out are available, the goods in question cannot be released.

▼M12

4. Notwithstanding paragraph 1, the customs authorities may refrain from taking security in respect of goods which are the subject of a drawing request on a tariff quota if they determine, at the time when the declaration for release for free circulation is accepted, that the tariff quota in question is non-critical within the meaning of Article 308c.

▼B*Article 249*

1. The customs authorities shall determine the form of release, taking due account of the place in which the goods are located and of the special arrangements for their supervision.

2. Where the declaration is made in writing, a reference to the release and its date shall be made on the declaration or, where applicable, a document attached, and a copy shall be returned to the declarant.

Article 250

1. Where the customs authorities have been unable to grant release for one of the reasons specified in the second or third indent of Article 75 (a) of the Code, they shall give the declarant a time limit to regularize the situation of the goods.

2. Where, in the circumstances referred to in the second indent of Article 75 (a) of the Code, the declarant has not produced the requisite documents within the time limit referred to in paragraph 1, the declaration in question shall be deemed invalid and the customs office shall cancel it. The provisions of Article 66 (3) of the Code shall apply.

3. In the circumstances referred to in the third indent of Article 75 (a) of the Code, and without prejudice to any measures taken under the first subparagraph of Article 66 (1) or Article 182 of the Code, where the declarant has neither paid nor guaranteed the duties due within the time limit referred to in paragraph 1, the customs authorities may start the preliminary formalities for the sale of the goods. In this case the goods shall be sold unless the requisite conditions have been fulfilled in the interim, if necessary by forced sale where the law of the Member State of the authorities in question so permits. The customs authorities shall inform the declarant thereof.

The customs authorities may, at the risk and expense of the declarant, transfer the goods in question to special premises under their supervision.

Article 251

By way of derogation from Article 66 (2) of the Code, a customs declaration may be invalidated after the goods have been released, as provided below:

1. where it is established that the goods have been declared in error for a customs procedure entailing the payment of import duties

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instead of being placed under another customs procedure, the customs authorities shall invalidate the declaration if a request to that effect is made within three months of the date of acceptance of the declaration provided that:

- any use of the goods has not contravened the conditions of the customs procedure under which they should have been placed,
- when the goods were declared, they were intended to be placed under another customs procedure, all the requirements of which they fulfilled, and
- the goods are immediately entered for the customs procedure for which they were actually intended.

The declaration placing the goods under the latter customs procedure shall take effect from the date of acceptance of the invalidated declaration.

The customs authorities may permit the three-month period to be exceeded in duly substantiated exceptional cases;

▼M1

- 1a. where it is established that the goods have been declared in error, instead of other goods, for a customs procedure entailing the obligation to pay import duties, the customs authorities shall invalidate the declaration if a request to that effect is made within three months of the date of acceptance of the declaration, provided that:

- the goods originally declared:
 - (i) have not been used other than as authorized in their original status; and
 - (ii) have been restored to their original status;
 and that
- the goods which ought to have been declared for the customs procedure originally intended:
 - (i) could, when the original declaration was lodged, have been presented to the same customs office: and
 - (ii) have been declared for the same customs procedure as that originally intended.

The customs authorities may allow the time limit referred to above to be exceeded in duly substantiated exceptional cases;

▼M12

- 1b. in the case of mail order goods which are returned, the customs authorities shall invalidate the declarations of release for free circulation if a request to that effect is made within three months of the date of acceptance of the declaration, provided that the goods have been exported to the original supplier's address or to another address indicated by the said supplier;

▼M20

- 1c. where a retroactive authorisation is granted in accordance with:
- Article 294 for release for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of the end-use of the goods, or
 - Article 508 for a customs procedure with economic impact;

▼B

2. where the goods have been declared for export or for the outward processing procedure, the declaration shall be invalidated provided that:

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- (a) in the case of goods which are subject to export duty, to an application for the repayment of import duty, to refunds or other export amounts or to other special measures on export:
- the declarant provides the customs office of export with evidence that the goods have not left the customs territory of the Community,
 - the declarant returns to the said office all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration,
 - the declarant provides the customs office of export with evidence that any refunds and other amounts granted on the strength of the export declaration for the goods in question have been repaid or that the necessary measures have been taken by the departments concerned to ensure that they are not paid, and
 - the declarant, in accordance with the provisions in force, complies with any other obligations laid down by the customs office of export to regularize the position of the goods.

Invalidation of the declaration shall entail cancellation of any adjustments made on an export licence or advance-fixing certificate presented in support of the declaration.

Where the goods declared for export are required to leave the customs territory of the Community by a specified time limit, failure to comply with that time limit shall entail invalidation of the relevant declaration;

▼M29

- (b) in the case of other goods:
- (i) the customs office of export has been informed, in accordance with Article 792a, that the goods declared have not left the customs territory of the Community;
 - (ii) after a period of 90 days from the date of release of the goods for export, the goods have not left the customs territory of the Community, or sufficient evidence of such export cannot be provided in accordance with Article 792b(2);

▼B

3. in so far as the re-export of the goods entails the lodging of a declaration, (2) above shall apply *mutatis mutandis*;
4. where Community goods have been placed under the customs warehousing procedure within the meaning of Article 98 (1) (b) of the Code, invalidation of the declaration of entry for that procedure may be requested and effected provided that the measures provided for in the relevant legislation in the event of failure to comply with the treatment or use prescribed have been taken.

If, on the expiry of the period laid down for the goods to remain under the customs warehousing procedure, no application has been made for their assignment to a treatment or use provided for in the relevant legislation, the customs authorities shall take the measures provided for in that legislation.

▼M1*Article 252*

Where the customs authorities sell Community goods in accordance with point (b) of Article 75 of the code, this shall be done in accordance with the procedures in force in the Member States.

▼B

TITLE IX

SIMPLIFIED PROCEDURES

▼M1

CHAPTER 1

General provisions▼B*Article 253*

1. The procedure for incomplete declarations shall allow the customs authorities to accept, in a duly justified case, a declaration which does not contain all the particulars required, or which is not accompanied by all documents necessary for the customs procedure in question.
2. The simplified declaration procedure shall enable goods to be entered for the customs procedure in question on presentation of a simplified declaration with subsequent presentation of a supplementary declaration which may be of a general, periodic or ►C3 recapitulative ◀ nature, as appropriate.
3. The local clearance procedure shall enable the entry of goods for the customs procedure in question to be carried out at the premises of the person concerned or at other places designated or approved by the customs authorities.

▼M1*Article 253a*

Where a simplified procedure is applied using data-processing systems to produce customs declarations or using a data-processing technique, the provisions referred to in Articles 199 (2) and (3), 222, 223 and 224 shall apply *mutatis mutandis*.

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CHAPTER 2

Declarations for release for free circulation

Section 1

Incomplete declarations*Article 254*▼M24

Declarations for release for free circulation which the customs authorities may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 14, 21 (nationality), 31, 37, 40 and 54 of the single administrative document and:

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- a description of the goods in terms that are sufficiently precise to enable the customs authorities to determine immediately and unambiguously the combined nomenclature heading or subheading concerned,
- where the goods are liable to ad valorem duties, their value for customs purposes, or, where it appears that the declarant is not in a position to declare this value, a provisional indication of value which is considered acceptable by the customs authorities, due

▼B

account being taken in particular of the information available to the declarant,

- any further particulars considered necessary by the customs authorities in order to identify the goods, implement the provisions governing their release for free circulation and determine the amount of any security required before the goods may be released.

Article 255

1. Declarations for release for free circulation which the customs authorities may accept at the declarant's request without their being accompanied by certain of the necessary supporting documents shall be accompanied at least by those documents which must be produced before the goods declared can be released for free circulation.

2. By way of derogation from paragraph 1, a declaration not accompanied by one or more of the documents required before the goods can be released for free circulation may be accepted once it is established to the satisfaction of the customs authorities that:

- (a) the document concerned exists and is valid;
- (b) it could not be annexed to the declaration for reasons beyond the declarant's control;
- (c) any delay in accepting the declaration would prevent the release of the goods for free circulation or make them liable to a higher rate of duty.

Data relating to missing documents shall in all cases be indicated in the declaration.

Article 256

1. The period allowed by the customs authorities to the declarant for the communication of particulars or production of documents missing at the time when the declaration was accepted may not exceed one month from the date of such acceptance.

▼M22

In the case of a document required for the application of a reduced or zero rate of import duty, where the customs authorities have good reason to believe that the goods covered by the incomplete declaration may qualify for such reduced or zero rate of duty, a period longer than that provided for in the first subparagraph may, at the declarant's request, be granted for the production of the document, if justified in the circumstances. That period may not exceed four months from the date of acceptance of the declaration. It cannot be extended.

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Where the missing particulars to be communicated or documents to be supplied concern customs value, the customs authorities may, where this proves absolutely necessary, set a longer time limit or extend the period previously set. The total period allowed shall take account of the prescribed periods in force.

▼M12

2. Where a reduced or zero rate of import duty is applicable to goods released for free circulation within tariff quotas or, provided that the levying of normal import duties is not re-introduced, within tariff ceilings or other preferential tariff measures, the benefit of the tariff quota or preferential tariff measure shall only be granted after presentation to the customs authorities of the document on which the granting of the reduced or zero rate is conditional. The document must in any case be presented:

- before the tariff quota has been exhausted, or

▼M12

- in other cases, before the date on which a Community measure re-introduces the levying of normal import duties.

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3. Subject to paragraphs 1 and 2, the document on whose presentation the granting of the reduced or zero rate of import duty is conditional may be produced after the expiry date of the period for which the reduced or zero rate was set, provided the declaration in respect of the goods in question was accepted before that date.

Article 257

1. The customs authorities' acceptance of an incomplete declaration shall not prevent or delay the release of the goods thus declared, unless other grounds exist for so doing. Without prejudice to the provisions of Article 248, release shall take place in accordance with the conditions laid down in paragraphs 2 to 5 below.
2. Where the late production of particulars or of a supporting document missing at the time when a declaration is accepted cannot affect the amount of duties to which the goods covered by the said declaration are liable, the customs authorities shall immediately enter in the accounts the sum payable, calculated in the usual manner.
3. Where, pursuant to Article 254, a declaration contains a provisional indication of value, the customs authorities shall:
 - enter immediately in the accounts the amount of duties determined on the basis of this indication,
 - require, if necessary, the lodging of a security adequate to cover the difference between that amount and the amount to which the goods may ultimately be liable.
4. Where, in circumstances other than those referred to in paragraph 3, the late production of particulars or of a supporting document missing at the time when a declaration is accepted may affect the amount of duties to which the goods covered by the said declaration are liable:
 - (a) if late production of any missing particulars or document may lead to the application of duty at a reduced rate, the customs authorities shall:
 - immediately enter in the accounts the import duties payable at the reduced rate,
 - require the lodging of a security covering the difference between that sum and the sum which would be payable were the import duties on the goods in question calculated at the normal rate;
 - (b) if the late production of any missing particulars or document may lead to admission of the goods with total relief from duties, the customs authorities shall require the lodging of a security covering the amount which would be payable were the duties charged at the normal rate.
5. Without prejudice to any subsequent changes which may arise, particularly as a result of the final determination of the customs value, the declarant shall have the option, instead of lodging a security, of requesting the immediate entry in the accounts:
 - where the second indent of paragraph 3 or the second indent of paragraph 4 (a) applies, of the amount of duties to which the goods may ultimately be liable, or
 - where paragraph 4 (b) applies, of the amount of duties calculated at the normal rate.

▼B*Article 258*

If, at the expiry of the period referred to in Article 256, the declarant has not supplied the details necessary for the final determination of the customs value of the goods, or has failed to provide the missing particulars or documents, the customs authorities shall immediately enter in the accounts as duties to which the goods in question are subject the amount of the security provided in accordance with the provisions of the second indent of Article 257 (3), the second indent of Article 257 (4) (a) or Article 257 (4) (b).

Article 259

An incomplete declaration accepted under the conditions set out in Articles 254 to 257 may be either completed by the declarant or, by agreement with the customs authorities, replaced by another declaration which complies with the conditions laid down in Article 62 of the Code.

In both cases, the operative date for the fixing of any duties and the application of other provisions governing the release of goods for free circulation shall be the date of acceptance of the incomplete declaration.

Section 2

Simplified declaration procedure*Article 260*

1. The declarant shall, upon written request containing all the necessary information, be authorized in accordance with the conditions and in the manner laid down in Articles 261 and 262, to make the declaration for release for free circulation in a simplified form when goods are presented to customs.

2. Such simplified declaration may be in the form

- either of an incomplete declaration on a Single Administrative Document, or
- of an administrative or commercial document, accompanied by a request for release for free circulation.

It shall contain at least the particulars necessary for identification of the goods.

3. Where circumstances permit, the customs authorities may allow the request for release for free circulation referred to in the second indent of paragraph 2 to be replaced by a general request in respect of release operations to take place over a given period. A reference to the authorization granted in response to such general request shall be entered on the commercial or administrative document presented pursuant to paragraph 1.

4. The simplified declaration shall be accompanied by all documents the production of which may be required to secure the release of the goods for free circulation. Article 255 (2) shall apply.

5. This Article shall be without prejudice to Article 278.

Article 261

1. The authorization referred to in Article 260 shall be granted to the declarant on condition that it is possible to guarantee an effective check on compliance with import prohibitions or restrictions or other provisions governing release for free circulation.

2. Such authorization shall in principle be refused where the person who has made the request:

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- has committed a serious infringement or repeated infringements of customs rules,
- declares goods for release for free circulation only occasionally.

It may be refused where the person in question is acting on behalf of another person who declares goods for release for free circulation only occasionally.

3. Without prejudice to Article 9 of the Code, the authorization may be revoked where the cases referred to in paragraph 2 arise.

▼M29

4. Where the person concerned holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the customs authorities in all Member States shall examine only whether the authorised economic operator declares goods for release for free circulation only occasionally. All other requirements set out in paragraphs 1 and 2 of this Article shall be deemed to be met.

▼B*Article 262*

1. The authorization referred to in Article 260 shall:
 - designate the customs office(s) competent to accept simplified declarations,
 - specify the form and content of the simplified declarations,
 - specify the goods to which it applies and the particulars which must appear on the simplified declaration for the purposes of identifying the goods,
 - make reference to the security to be provided by the person concerned to cover any customs debt which may arise.

It shall also specify the form and content of the supplementary declarations, and shall set the time limits within which they must be lodged with the customs authority designated for this purpose.

2. The customs authorities may waive the presentation of the supplementary declaration where the simplified declaration concerns goods the value of which is below the statistical threshold laid down by the Community provisions in force and the simplified declaration already contains all the information needed for release for free circulation.

Section 3

Local clearance procedure*Article 263*

Authorization to use the local clearance procedure shall be granted in accordance with the conditions and in the manner laid down in Articles 264 to 266 to any person wishing to have goods released for free circulation at his premises or at the other places referred to in Article 253 and who submits to the customs authorities a written request to this end containing all the particulars necessary for the grant of the authorization:

- in respect of goods subject either to the Community or common transit procedure and for which the person referred to above is authorized to use the simplified procedures to be carried out at the office of destination in accordance with ►**M19** Articles 406, 407 and 408 ◀,
- in respect of goods previously placed under a customs procedure with economic impact, without prejudice to Article 278,

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- in respect of goods which, after having been presented to customs pursuant to Article 40 of the Code, are consigned to those premises or places in accordance with a transit procedure other than that referred to in the first indent,
- in respect of goods which are brought into the customs territory of the Community with an exemption from the requirement that they be presented to customs, pursuant to Article 41 (b) of the Code.

Article 264

1. The authorization referred to in Article 263 shall be granted provided that:
 - the applicant's records enable the customs authorities to carry out effective checks, in particular retrospective checks,
 - it is possible to guarantee an effective check on compliance with ►C2 import prohibitions ◀ or restrictions or any other provisions governing release for free circulation.
2. Authorization shall in principle be refused where the applicant:
 - has committed a serious infringement or repeated infringements of customs rules,
 - declares goods for release for free circulation only occasionally.

▼M29

3. Where the person concerned holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the customs authorities in all Member States shall examine only whether the authorised economic operator declares goods for release for free circulation only occasionally. All other requirements set out in paragraphs 1 and 2 shall be deemed to be met.

▼B*Article 265*

1. Without prejudice to Article 9 of the Code, the customs authorities may refrain from revoking the authorization when:
 - the holder fulfils his obligations within any time limit set by them, or
 - the failure to fulfil an obligation is without any real consequence for the correct operation of the procedure.
2. An authorization shall in principle be revoked where the case referred to in the first indent of Article 264 (2) arises.
3. An authorization may be revoked where the case referred to in the second indent of Article 264 (2) arises.

*Article 266***▼M4**

1. To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the holder of the authorization referred to in Article 263 shall:
 - (a) in the cases referred to in the first and third indents of Article 263:
 - (i) where the goods are released for free circulation upon their arrival at the place designated for that purpose:
 - duly notify the customs authorities of such arrival in the form and the manner specified by them, for the purpose of obtaining release of the goods, and
 - enter the goods in his records;

▼M4

- (ii) where release for free circulation is preceded by temporary storage of the goods within the meaning of Article 50 of the Code at the same place, before expiry of the time-limit set under Article 49 of the Code:
 - duly notify the customs authorities, in the form and the manner specified by them, of his desire to have the goods released for free circulation, for the purpose of obtaining release of the goods, and
 - enter the goods in his records;
- (b) in the cases referred to in the second indent of Article 263:
 - duly notify the customs authorities, in the form and the manner specified by them, of his desire to have the goods released for free circulation, for the purpose of obtaining release of the goods, and
 - enter the goods in his records.

The notification referred to in the first indent shall not be required where the goods to be released for free circulation have already been placed under the customs warehousing procedure in a type D warehouse;
- (c) in the cases referred to in the fourth indent of Article 263, upon arrival of the goods at the place designated for that purpose:
 - enter the goods in his records;
- (d) make available to the customs authorities, from the time of the entry in the records referred to in points (a), (b) and (c), all documents, the production of which is required for the application of the provisions governing release for free circulation.

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2. On condition that checks on the proper conduct of operations are not thereby affected, the customs authorities may:

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- (a) permit the notification referred to in points (a) and (b) of paragraph 1 to be effected as soon as the arrival of the goods becomes imminent;

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- (b) in certain special circumstances, where the nature of the goods in question and the rapid turnover so warrant, exempt the holder of the authorization from the requirement to notify the competent customs office of each arrival of goods, provided that he supplies the said office with all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise.

In this case, entry of the goods in the records of the person concerned shall be equivalent to release.

▼M4

3. The entry in the records referred to in points (a), (b) and (c) of paragraph 1 may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars necessary for identification of the goods.

▼B*Article 267*

The authorization referred to in Article 263 shall lay down the specific rules for the operation of the procedure and in particular shall stipulate:

- the goods to which it applies,
- the form of the obligations referred to in Article 266 and the reference to the guarantee to be provided by the person concerned,

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- the time of release of the goods,
- the time limit within which the supplementary declaration must be lodged with the competent customs office designated for that purpose,
- the conditions under which goods are to be covered by general, periodic or recapitulative declarations, as appropriate.

*CHAPTER 3***Declarations for a customs procedure with economic impact**

Section 1

Entry for a customs procedure with economic impact

Subsection 1

Entry for the customs warehousing procedure*A. Incomplete declarations**Article 268*

1. Declarations for the customs warehousing procedure which the customs office of entry may accept at the declarant's request without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars necessary for identification of the goods to which the declaration relates, including their quantity.
2. Articles 255, 256 and 259 shall apply *mutatis mutandis*.
3. This Article shall not apply to declarations for the procedure for the Community agricultural products referred to in ►**M20** Article 524 ◀.

*B. Simplified declaration procedure**Article 269*

1. The declarant shall, upon request, be authorized, in accordance with the conditions and in the manner laid down in Article 270, to make the declaration of entry for the procedure in a simplified form when goods are presented to customs.

Such simplified declaration may be in the form:

- either of an incomplete declaration of the type referred to in Article 268, or
- of an administrative or commercial document, accompanied by a request for entry for the procedure.

It shall contain the particulars referred to in Article 268 (1).

2. Where this procedure is applied in a type D warehouse the simplified declaration shall also include the nature of the goods concerned, in sufficient detail to permit their immediate and unambiguous classification, and their customs value.

▼M1

3. The procedure referred to in paragraph 1 shall not apply to Type F warehouses nor to the entry for the procedure of the Community agricultural products referred to in ►**M20** Article 524 ◀ in any type of warehouse.

▼M24

4. The procedure referred to in the second indent of paragraph 1 shall apply to Type B warehouses except that it shall not be possible to use a commercial document. Where the administrative document does not contain all the particulars shown in Annex 37, Title I(B), these should be supplied on the accompanying application.

▼B*Article 270*

1. The application referred to in Article 269 (1) shall be made in writing and contain all the particulars necessary for the grant of the authorization.

Where circumstances permit, the application referred to in Article 269 (1) may be replaced by a general request in respect of operations to take place over a given period.

In this case the application shall be made under the conditions laid down in ►**M20** Articles 497, 498 and 499 ◀ and shall be submitted with the application to operate the customs warehouse or as a modification to the initial authorization, to the customs authority which issued the authorization for the procedure.

2. The authorization referred to in Article 269 (1) shall be granted to the person concerned provided that the proper conduct of operations is not thereby affected.

3. Such authorization shall in principle be refused where:

- the guarantees necessary for the proper conduct of operations are not given,
- the person concerned enters goods for the procedure only occasionally,
- the person concerned has committed a serious infringement or repeated infringements of customs rules.

4. Without prejudice to Article 9 of the Code, the authorization may be revoked where the cases referred to in paragraph 3 arise.

▼M29

5. Where the person concerned holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the customs authorities in all Member States shall examine only whether the authorised economic operator enters the goods for the procedure only occasionally. All other requirements set out in paragraphs 1, 2 and 3 shall be deemed to be met.

▼B*Article 271*

The authorization referred to in Article 269 (1) shall lay down the specific rules for the operation of the procedure, including:

- the office(s) of entry for the procedure,
- the form and content of the simplified declarations.

A supplementary declaration need not be provided.

C. Local clearance procedure*Article 272*

1. Authorization to use the local clearance procedure shall be granted according to the conditions and in the manner laid down in paragraph 2 and Articles 273 and 274.

▼M6

2. The local clearance procedure shall not apply to type B and F warehouses nor to the entry of the Community agricultural products referred to in ►**M20** Article 524 ◀ for the procedure in any type of warehouse.
3. Article 270 shall apply *mutatis mutandis*.

▼B*Article 273*

1. In order to allow the customs authorities to ensure the proper conduct of operations, the holder of by the authorization shall, upon arrival of the goods at the place designated for that purpose:

- (a) duly notify such arrival to the supervising office in the form and manner specified by it;
- (b) to make entries in the stock records;
- (c) keep at the disposal of the supervising office all documents concerning the entry of the goods for the procedure.

The entry in the stock records referred to in (b) shall contain at least some of the particulars used to identify the goods commercially, including their quantity.

2. Article 266 (2) shall apply.

Article 274

The authorization referred to in Article 272 (1) shall lay down the specific rules for the operation of the procedure and shall specify in particular:

- the goods to which it applies,
- the form of the obligations referred to in Article 273,
- the time of release of the goods.

A supplementary declaration need not be required.

Subsection 2

Entry for the inward processing, processing under customs control or temporary importation procedures

*A. Incomplete declarations**Article 275***▼M24**

1. Declarations of entry for a customs procedure with economic impact other than outward processing or customs warehousing which the customs office of entry for the procedure may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 or without their being accompanied by certain documents referred to in Article 220 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 14, 21 (nationality), 31, 37, 40 and 54 of the single administrative document and, in box 44, a reference to the authorisation, or a reference to the application where Article 508(1) applies.

▼B

2. Articles 255, 256 and 259 shall apply *mutatis mutandis*.
3. In cases of entry for the inward processing procedure, drawback system, Articles 257 and 258 shall also apply *mutatis mutandis*.

▼B**B. Simplified declaration and local clearance procedures***Article 276*

The provisions of Articles 260 to 267 and of Article 270 shall apply *mutatis mutandis* to goods declared for the customs procedures with economic impact covered by this subsection.

Subsection 3

Goods declared for the outward processing procedure*Article 277*

The provisions of Articles 279 to 289 applying to goods declared for export shall apply *mutatis mutandis* to goods declared for export under the outward processing procedure.

▼M20

Subsection 4

Common provisions*Article 277a*

Where two or more authorisations concerning customs procedures with economic impact are granted to the same person, and one procedure is discharged by the entry for another procedure using the local clearance procedure, a supplementary declaration need not be required.

▼B

Section 2

Discharge of a customs procedure with economic impact*Article 278*

1. In cases of discharge of a customs procedure with economic impact other than the outward processing and customs warehousing procedures, the simplified procedures for release for free circulation, export and re-exportation may be applied. In the case of re-exportation, the provisions of Articles 279 to 289 shall apply *mutatis mutandis*.
2. The simplified procedures referred to in Articles 254 to 267 may be applied to release of goods for free circulation under the outward processing procedure.
3. In cases of discharge of the customs warehousing procedure, the simplified procedures for release for free circulation, export or re-export may be applied.

However:

- (a) for goods entered for the procedure in a type F warehouse no simplified procedure may be authorized;
- (b) for goods entered for the procedure in a type B warehouse only incomplete declarations and the simplified declaration procedure shall apply;
- (c) issue of an authorization for a type D warehouse shall entail the automatic application of the local clearance procedure for release for free circulation.

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However, in cases where the person concerned wishes to benefit from application of items of charge which cannot be checked without a physical examination of the goods, this procedure may not be applied. In this case, other procedures involving presentation of the goods to customs may be used;

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- (d) no simplified procedure shall apply for Community agricultural goods referred to in Article 524 entered for the customs warehousing procedure.

▼B*CHAPTER 4***Export declarations****▼M29***Article 279*

1. The formalities to be carried out at the customs office of export as provided for in Article 792 may be simplified in accordance with this Chapter.
2. Articles 792 (4), 792a, 792b, 793 to 793c and, where appropriate, Articles 796a to 796e, shall apply to this Chapter.

▼B*Section 1***Incomplete declarations***Article 280***▼M24**

1. Export declarations which the customs office may accept, at the declarant's request, without their containing some of the particulars referred to in Annex 37 shall contain at least the particulars referred to in boxes 1 (first and second subdivisions), 2, 14, 17a, 31, 33, 38, 44 and 54 of the single administrative document and any further information considered necessary in order to identify the goods, to apply the provisions governing their export or to determine the amount of any security required before the goods may be exported.

Where the goods are liable for export duties or subject to any other measures provided for under the common agricultural policy, those export declarations shall contain all the information required for the proper application of such duties or measures.

2. The customs authorities may allow the declarant not to complete boxes 17a and 33 on condition that he declares that export of the goods in question is not subject to prohibitions or restrictions and the customs authorities have no reason for doubt in this respect and that the description of the goods allows the Combined Nomenclature classification to be determined immediately and unambiguously.

▼B

3. Copy No 3 shall include one of the following endorsements in box 44:

- Exportación simplificada
- Forenklet udførsel
- Vereinfachte Ausfuhr
- Απλουστευμένη εξαγωγή
- Simplified exportation

▼B

- Exportation simplifiée
- Esportazione semplificata
- Vereenvoudigde uitvoer
- Exportação simplificada

▼A1

- Yksinkertaistettu vienti— Förenklad export
- Förenklad export

▼A2

- Zjednodušený vývoz
- Lihtsustatud väljavedu
- Vienkāršotā izvešana
- Supaprastintas eksportas
- Egyszerűsített kivitel
- Esportazzjoni simplifikata
- Wywóz uproszczony
- Poenostavljen izvoz
- Zjednodušený vývoz

▼M30

- Опростено изнасяне
- Export simplificat.

▼B

4. Articles 255 to 259 shall apply *mutatis mutandis* to export declarations.

Article 281

Where Article 789 applies, the supplementary or replacement declaration may be lodged at the customs office responsible for the place where the exporter is established. Where the sub-contractor is established in a Member State other than where the exporter is established, this possibility shall only apply on condition that agreements have been made between the administrations of the Member States concerned.

The incomplete declaration shall include the office where the supplementary declaration will be lodged. The customs office where the incomplete declaration is lodged shall send copy Nos 1 and 2 to the customs office where the supplementary declaration or replacement declaration is lodged.

Section 2

Simplified declaration procedure*Article 282*

1. On written request containing all the information required for the authorization to be granted, the declarant shall be authorized, under the conditions and in the manner laid down in Articles 261 and 262 applied *mutatis mutandis*, to make the export declaration in a simplified form when goods are presented to customs.

2. Without prejudice to Article 288, the simplified declaration shall take the form of the incomplete Single Administrative Document containing at least the particulars necessary for identification of the goods. Paragraphs 3 and 4 of Article 280 shall apply *mutatis mutandis*.

▼B

Section 3

Local clearance procedure*Article 283*

On written request, authorization to use the local clearance procedure shall be granted under the conditions and in the manner laid down in Article 284 to any person, hereinafter referred to as an 'approved exporter', wishing to carry out export procedures at his premises or at the other places designated or approved by the customs authorities.

Article 284

Articles 264 and 265 shall apply *mutatis mutandis*.

▼M29*Article 285*

1. The approved exporter shall, before removal of the goods from the places referred to in Article 283, fulfil the following obligations:
 - (a) duly inform the customs office of export of such removal by lodging a simplified export declaration, as referred to in Article 282;
 - (b) make available to the customs authorities any documents required for the export of the goods.
2. The approved exporter may lodge a complete export declaration in place of the simplified export declaration. In this case, the requirement for a supplementary declaration, laid down in Article 76(2) of the Code, shall be waived.

Article 285a

1. The customs authorities may exempt the approved exporter from the requirement to lodge a simplified export declaration at the customs office of export for each removal of goods. This exemption shall be granted only if the approved exporter fulfils the following conditions:
 - (a) the approved exporter informs the customs office of export of each removal, in the manner and form specified by that office;
 - (b) the approved exporter supplies, or makes available, to the customs authorities all information they consider necessary for effective risk analysis before the removal of the goods from the places referred to in Article 283;
 - (c) the approved exporter enters the goods in his records.

The entry referred to in point (c) of the first subparagraph may be replaced by any other formality, required by the customs authorities, which offers similar guarantees. This entry shall indicate the date on which it is made and the particulars necessary for the identification of the goods.

2. In certain particular circumstances justified by the nature of the goods in question and the rapid turnover of export operations, the customs authorities may, until 30 June 2009, exempt the approved exporter from the requirements set out in points (a) and (b) of the first subparagraph of paragraph 1, provided that he supplies the customs office of export with all the information it considers necessary to enable it to exercise its right to examine the goods, should the need arise, before the exit of the goods.

In this case, entry of the goods in the records of the approved exporter shall be equivalent to release.

▼B*Article 286*

1. To check that the goods have actually left the customs territory of the Community, Copy No 3 of the Single Administrative Document shall be used as evidence of exit.

The authorization shall stipulate that Copy No 3 of the Single Administrative Document be authenticated in advance.

2. Prior authentication may be effected in one of the following ways:

- (a) box A may be stamped in advance with the stamp of the competent customs office, and signed by an official from that office;
- (b) the approved exporter may stamp the declaration using a special stamp conforming to the model shown in Annex 62.

The imprint of this stamp may be preprinted on the forms where the printing is entrusted to a printer approved for that purpose.

▼M29

3. Before the departure of the goods the approved exporter shall fulfil the following requirements:

- (a) carry out the procedures referred to in Article 285 or 285a;
- (b) indicate on any accompanying document or any other medium replacing it the following particulars:
 - (i) the reference to the entry in his records;
 - (ii) the date on which the entry referred to in point (i) was made;
 - (iii) the number of the authorisation;
 - (iv) the name of the issuing customs office.

▼B*Article 287***▼M29**

1. The authorisation referred to in Article 283 shall specify detailed rules for the operation of the procedure and in particular the following:

- (a) the goods to which it applies;
- (b) the way the conditions laid down in Article 285a(1) are to be fulfilled;
- (c) the way and the moment the goods are released;
- (d) the content of any accompanying document or medium replacing it and the means by which it is to be validated;
- (e) the procedure for presenting the supplementary declaration and the time limit within which it must be lodged.

Where Articles 796a to 796e apply, the release referred to in point (c) of the first subparagraph shall be granted in accordance with Article 796b.

▼B

2. The authorization shall include an undertaking by the approved exporter to take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the customs office of export or the imprint of the special stamp.

▼B

Section 4

Provisions common to Sections 2 and 3*Article 288*

1. Instead of the Single Administrative Document, Member States may allow a commercial or administrative document or any other medium to be used where the whole of an export operation is carried out on the territory of a single Member State, or whenever this possibility is provided for by means of agreements concluded between the administrations of the Member States concerned.

2. The document or medium referred to in paragraph 1 shall contain at least the particulars necessary for identification of the goods plus one of the endorsements referred to in Article 280 (3) and it shall be accompanied by a request for export.

Where circumstances so permit, the customs authorities may allow this request to be replaced by a global request covering export operations to be carried out over a given period. A reference to the authorization shall be made on the document or medium in question.

3. The commercial or administrative document shall be evidence of exit from the customs territory of the Community in the same way as Copy No 3 of the Single Administrative Document. Where other media are used, the arrangements for the exit endorsement shall be defined, where appropriate, in the agreement concluded between the administrations of the Member States concerned.

Article 289

Where the whole of an export operation takes place on the territory of a single Member State, that Member State may, in addition to the procedures referred to in Sections 2 and 3 and while ensuring compliance with Community policies, provide for other simplifications.

▼M29

However, the declarant shall make available to the customs authorities the necessary information for effective risk analysis and the examination of the goods before the exit of these goods.

▼B

PART II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE I

RELEASE FOR FREE CIRCULATION*CHAPTER 1**General provisions**Article 290*

1. Where Community goods are exported under an ATA carnet in conformity with Article 797, those goods may be released for free circulation on the basis of the ATA carnet.

2. In this case, the office where the goods are released for free circulation shall carry out the following formalities:

- (a) verify the information given in boxes A to G of the reimportation voucher;

▼B

- (b) complete the counterfoil and box H of the reimportation sheet;
 - (c) retain the reimportation voucher.
3. Where the formalities discharging a temporary export operation in respect of Community goods are carried out at a customs office other than the office where the goods enter the customs territory of the Community, conveyance of the goods from that office to the office where the said formalities are carried out shall require no formality.

▼M28*CHAPTER 1a**Provisions concerning bananas**Article 290a*

For the purposes of this Chapter, and of Annexes 38b and 38c, the following definitions shall apply:

- (a) 'authorised weigher' means any economic operator authorised by a customs office for the purpose of weighing fresh bananas;
- (b) 'applicant's records' means any documents related to the weighing of fresh bananas;
- (c) 'net weight of fresh bananas' means the weight of the bananas themselves without packing materials and packing containers of any kind;
- (d) 'consignment of fresh bananas' means the consignment comprising the total quantity of fresh bananas loaded on a single means of transport and shipped by a single exporter to one or more consignees;
- (e) 'place of unloading' means any place where a consignment of fresh bananas can be unloaded or removed to under a customs procedure, or in the case of containerised traffic, where the container is offloaded from the ship, or aircraft, or other principal means of transport or where the container is unpacked.

Article 290b

1. Any customs office shall grant the status of authorised weigher, on application, to an economic operator involved in the importation, carriage, storage or handling of fresh bananas, provided that the following conditions are fulfilled:

- (a) the applicant offers all the necessary guarantees for the proper conduct of the weighing;
- (b) the applicant has at his disposal appropriate weighing equipment;
- (c) the applicant's records enable the customs authorities to carry out effective checks.

The customs office shall refuse the status of authorised weigher if the applicant has seriously or repeatedly infringed the customs legislation.

The authorisation shall be limited to the weighing of fresh bananas carried out at the place supervised by the authorising customs office.

2. The authorising customs office shall withdraw the status of authorised weigher if the holder no longer fulfils the conditions set out in paragraph 1.

Article 290c

1. For the purposes of checking the net weight of fresh bananas imported into the Community falling within CN code 0803 00 19, decla-

▼M28

rations for release for free circulation shall be accompanied by a banana weighing certificate stating the net weight of the consignment of the fresh bananas concerned, by type of packaging and origin.

The banana weighing certificates shall be drawn up by authorised weighers, in accordance with the procedure set out in Annex 38b and in the form corresponding to the specimen provided in Annex 38c.

Under conditions to be laid down by the customs authorities such certificates may be provided to the customs authorities in electronic form.

2. The authorised weigher shall give the customs authorities advance notice of the weighing of a consignment of fresh bananas for the purpose of drawing up a banana weighing certificate, giving details of the type of packaging, the origin and the time and place of weighing.

3. Customs offices shall verify the net weight of fresh bananas entered on banana weighing certificates, on the basis of risk analysis, by checking at least 5 % of the total number of banana weighing certificates presented each year, either by being present at the weighing of the representative samples of the bananas by the authorised weigher or by weighing those samples themselves, in accordance with the procedure set out in points 1, 2 and 3 of Annex 38b.

Article 290d

The Member States shall communicate to the Commission the list of authorised weighers and any subsequent changes thereto.

The Commission shall forward such information to the other Member States.

▼M18*CHAPTER 2**End-use**Article 291*

1. This chapter applies where it is provided that goods released for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of their end-use are subject to end-use customs supervision.

2. For the purposes of this chapter:

- (a) 'single authorisation' means: an authorisation involving different customs administrations;
- (b) 'accounts' means: the holder's commercial, tax or other accounting material, or such data held on their behalf;
- (c) 'records' means: the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control operations.

Article 292

1. The granting of a favourable tariff treatment in accordance with Article 21 of the Code shall, where it is provided that goods are subject to end-use customs supervisions, be subject to a written authorisation.

Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use and the provisions in force require that the goods remain under customs supervision in accordance with Article 82 of the Code, a written authorisation for the purposes of end-use customs supervisions shall be necessary.

▼M18

2. Applications shall be made in writing using the model set out in Annex 67. The customs authorities may permit renewal or modification to be applied for by simple written request.

3. In particular circumstances the customs authorities may allow the declaration for free circulation in writing or by means of a data-processing technique using the normal procedure to constitute an application for authorisation, provided that:

▼C6

— the application only involves one customs administration,

▼M18

— the applicant wholly assigns the goods to the prescribed end-use, and

— the proper conduct of operations is safeguarded.

4. Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, in cases where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 218, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or is entered on the customs declaration:

- (a) name and address of the applicant, the declarant and the operator;
- (b) nature of the end-use;
- (c) technical description of the goods, products resulting from their end-use and means of identifying them;
- (d) estimated rate of yield or method by which that rate is to be determined;
- (e) estimated period for assigning the goods to their end-use;
- (f) the place where the goods are put to the end-use.

5. Where a single authorisation is applied for, the prior agreement of the authorities shall be necessary according to the following procedure.

The application shall be submitted to the customs authorities designated for the place

— where the applicant's main accounts are kept facilitating audit-based controls, and where at least part of the operations to be covered by the authorisation are carried out; or

▼M24

— otherwise, where the applicant's main accounts are held facilitating audit-based controls of the arrangements.

▼M18

These customs authorities shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within the above period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

The customs authorities issuing the authorisation shall send a copy to all customs authorities concerned.

▼M18

6. Where the criteria and conditions for the granting of a single authorisation are generally agreed on between two or more customs administrations, the said administrations may also agree to replace prior consultation by simple notification. Such notification shall always be sufficient where a single authorisation is renewed or revoked.

▼M21

7. The applicant shall be informed of the decision to issue an authorisation, or of the reasons why the application was rejected, within thirty days of the date on which the application was lodged or of the date on which any outstanding or additional information requested was received by the customs authorities.

That period shall not apply in the case of a single authorisation unless it is issued under paragraph 6.

▼M18*Article 293*

1. An authorisation using the model set out in Annex 67 shall be granted to persons established in the customs territory of the Community, provided that the following conditions are met:

- (a) the activities envisaged are consistent with the prescribed end-use and with the provisions for the transfer of goods in accordance with Article 296 and the proper conduct of operations is ensured;
- (b) the applicant offers every guarantee necessary for the proper conduct of operations to be carried out and will undertake the obligations:
 - to whole or partly assign the goods to the prescribed end-use or to transfer them and to provide evidence of their assignment or transfer in accordance with the provisions in force,
 - not to take actions incompatible with the intended purpose of the prescribed end-use,
 - to notify all factors which may affect the authorisation to the competent customs authorities;
- (c) efficient customs supervision is ensured and the administrative arrangements to be taken by the customs authorities are not disproportionate to the economic needs involved;
- (d) adequate records are kept and retained;
- (e) security is provided where the customs authorities consider this necessary.

2. For an application under Article 292(3), the authorisation shall be granted to persons established in the customs territory of the Community by acceptance of the customs declaration, under the other conditions set out in paragraph 1.

3. The authorisation shall include the following items, unless such information is deemed unnecessary:

- (a) identification of the authorisation holder;
- (b) where necessary Combined Nomenclature or TARIC code, type and description of the goods and of the end-use operations and provisions concerning rates of yield;

▼M21

- (c) means and methods of identification and of customs supervision, including arrangements for:
 - common storage, for which Article 534(2) and (3) shall apply *mutatis mutandis*,
 - mixed storage of products subject to end-use supervision falling within Chapters 27 and 29 of the Combined Nomenclature or of

▼M21

such products with crude petroleum oils falling within CN code 2709 00;

▼M18

- (d) the period within which the goods have to be assigned to the prescribed end-use;
- (e) the customs offices where the goods are declared for free circulation and the offices to supervise the arrangements;
- (f) the places where the goods have to be assigned to the prescribed end-use;
- (g) the security to be provided, where appropriate;
- (h) the period of validity of the authorisation;
- (i) where applicable, the possibility of transfer of the goods in accordance with Article 296(1);
- (j) where applicable, the simplified arrangements for the transfer of goods under Article 296(2), second subparagraph, and (3);
- (k) where applicable, simplified procedures authorised in accordance with Article 76 of the Code;
- (l) methods of communication.

▼M21

Where the goods referred to in the second indent of point (c) of the first subparagraph do not share the same eight-digit CN code, the same commercial quality and the same technical and physical characteristics, mixed storage may be allowed only where the whole mixture is to undergo one of the treatments referred to in Additional Notes 4 and 5 to Chapter 27 of the Combined Nomenclature.

▼M18

4. Without prejudice to Article 294 the authorisation shall take effect on the date of issue or at any later date given in the authorisation.

▼M21

The period of validity shall not exceed three years from the date on which the authorisation takes effect, except where there are duly substantiated good reasons.

▼M18*Article 294*

1. The customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect on the date the application was submitted.

2. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3. In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- (a) the application is not related to attempted deception or to obvious negligence;
- (b) the applicant's accounts confirm that all the requirements of the arrangements can be regarded as having been met and, where appropriate, in order to avoid substitution the goods can be identified for the period involved, and such accounts allow the arrangements to be verified;

▼M18

- (c) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

Article 295

The expiry of an authorisation shall not affect goods which were in free circulation by virtue of that authorisation before it expired.

Article 296

1. The transfer of goods between different places designated in the same authorisation may be undertaken without any customs formalities.

2. Where a transfer of goods is carried out between two authorisation holders established in different Member States and the customs authorities concerned have not agreed simplified procedures in accordance with paragraph 3, the T5 control copy provided for in Annex 63 shall be used in accordance with the following procedure:

- (a) the transferor shall complete the T5 control copy in triplicate (one original and two copies); ► **M21** ————— ◀
- (b) the T5 control copy shall include:
- in box A ('Office of departure'), the address of the competent customs office specified in the transferor's authorisation,
 - in box 2, the name or trading name, full address and authorisation number of the transferor,
 - in box 8, the name or trading name, full address and authorisation number of the transferee,
 - in the box 'Important note' and in box B the text shall be crossed out,
 - in boxes 31 and 33, respectively, the description of the goods as at the ► **C6** time of transfer ◀, 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, a tick in the box 'Other (specify)', and in block capitals one of the following:
 - DESTINO ESPECIAL: MERCANCÍAS RESPECTO DE LAS CUALES, LAS OBLIGACIONES SE CEDEN AL CESIONARIO (REGLAMENTO (CEE) Nº 2454/93, ARTÍCULO 296)
 - SÆRLIGT ANVENDELSESFORMÅL: VARER, FOR HVILKE FORPLIGTELSENE OVERDRAGES TIL ERHVERVEREN (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 296)
 - BESONDERE VERWENDUNG: WAREN MIT DENEN DIE PFLICHTEN AUF DEN ÜBERNEHMER ÜBERTRAGEN WERDEN (ARTIKEL 296 DER VERORDNUNG (EWG) Nr. 2454/93)
 - ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΙΕΓΜΑΤΑ ΓΙΑ ΤΑ ΟΠΟΙΑ ΟΙ ΥΠΟΧΡΕΩΣΕΙΣ ΕΚΧΩΡΟΥΝΤΑΙ ΣΤΟΝ ΕΚΔΟΧΕΑ (ΑΡΘΡΟ 296 ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 2454/93)
 - END-USE: GOODS FOR WHICH THE OBLIGATIONS ARE TRANSFERRED TO THE TRANSFEREE (REGULATION (EEC) No 2454/93, ARTICLE 296)

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- DESTINATION PARTICULIÈRE: MARCHANDISES POUR LESQUELLES LES OBLIGATIONS SONT TRANSFÉRÉES AU CESSIONNAIRE [RÈGLEMENT (CEE) N° 2454/93, ARTICLE 296]
- DESTINAZIONE PARTICOLARE: MERCI PER LE QUALI GLI OBBLIGHI SONO TRASFERITI AL CESSIONARIO (REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 296)
- BIJZONDERE BESTEMMING: GOEDEREN WAARVOOR DE VERPLICHTINGEN AAN DE OVERNEMER WORDEN OVERGEDRAGEN (VERORDENING (EEG) Nr. 2454/93, ARTIKEL 296)
- DESTINO ESPECIAL: MERCADORIAS RELATIVAMENTE ÀS QUAIS AS OBRIGAÇÕES SÃO TRANSFERIDAS PARA O CESSIONÁRIO [REGULAMENTO (CEE) N° 2454/93, ARTIGO 296º]
- TIETTY KÄYTTÖTARKOITUS: TAVARAT, JOIHIN LIITTYVÄT VELVOITTEET SIIRRETÄÄN SIIRRONSAAJALLE (ASETUS (ETY) N:o 2454/93, 296 ARTIKLA)
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR FÖR VILKA SKYLDIGHETERNA ÖVERFÖRS TILL DEN MOTTAGANDE PARTEN (ARTIKEL 296 I FÖRORDNING (EEG) nr 2454/93)

▼A2

- KONEČNÉ POUŽITÍ: ZBOŽÍ, U KTERÉHO PŘECHÁZEJÍ POVINNOSTI NA PŘÍJEMCE (ČLÁNEK 296 NAŘÍZENÍ (EHS) č. 2454/93)
- EESMÄRGIPÄRANE KASUTAMINE: KAUP, MILLE KORRAL KOHUSTUSED LÄHEVAD ÜLE KAUBA SAAJALE (MÄÄRUSE ((EMÜ) NR 2454/93 ARTIKKEL 296)
- IZMANTOŠANAS MĒRĶIS: PREČU SAŅĒMĒJS ATBILDĪGS PAR PREČU IZMANTOŠANU (REGULA (EEK) NR.2454/93, 296.PANTS)
- GALUTINIS VARTOJIMAS: PREKĖS, SU KURIOMIS SUSIJUSIOS PRIEVOLĖS PERDUOTOS JŲ PERĖMĖJUI (REGLAMENTAS (EEB) NR. 2454/93, 296 STRAIPSNIS)
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS: AZ ÁRUKKAL KAPCSOLATOS KÖTELEZETTSÉGEK AZ ÁRUK ÁTVEVŐJÉRE SZÁLLTAK ÁT (A 2454/93/EGK RENDELET 296.CIKKE)
- UŽU AħħARI: OĠĠETTI LI ĠħALIHOM L-OBBLIGI HUMA TRASFERITI LIL MIN ISIR IT-TRASFERIMENT (REGOLAMENT (KEE) 2454/93, ARTIKOLU 296)
- PRZEZNACZENIE SZCZEGÓLNE: TOWARY, W ODNIESIENIU DO KTÓRYCH ZOBOWIĄZANIA SĄ PRZENOSZONE NA OSOBĘ PRZEJMUJĄCĄ (ROZPORZĄDZENIE (EWG) NR 2454/93, ART. 296)
- POSEBEN NAMEN: BLAGO, ZA KATERO SE OBVEZNOSTI PRENESEJO NA PREJEMNIKA (UREDBA (EGS) ŠT. 2454/93, ČLEN 296)
- KONEČNÉ POUŽITIE: TOVAR, S KTORÝM PRECHÁDZAJÚ POVINNOSTI NA PRÍJEMCU (NARIADENIE (EHS) Č. 2454/93, ČLÁNOK 296)

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- СПЕЦИФИЧНО ПРЕДНАЗНАЧЕНИЕ: СТОКИ, ЗА КОИТО ЗАДЪЛЖЕНИЯТА СА ПРЕХВЪРЛЕНИ НА ЛИЦЕТО, КОЕТО ГИ ПОЛУЧАВА (РЕГЛАМЕНТ (ЕИО) № 2454/93, ЧЛЕН 296)
- DESTINAȚIE FINALĂ: MĂRFURI PENTRU CARE OBLIGAȚIILE SUNT TRANSFERATE CESIONARULUI (REGULAMENTUL (CEE) Nr. 2454/93, ARTICOLUL 296)

▼M18

- in box 106:

▼M21

- the taxation elements of the goods, save where that requirement is waived by the customs authorities,

▼M18

- the registered number and date of the declaration for release for free circulation and the name and address of the customs office where the declaration was made;

- (c) the transferor shall send the complete set of T5 control copies to the transferee;
- (d) the transferee shall attach the original of the commercial document showing the date of receipt of the goods to the set of T5 control copies and submit all documents to the customs office determined in his authorisation. He shall also immediately notify this customs office of any excess, shortfall, substitution or other irregularity;
- (e) the customs office specified in the transferee's authorisation shall fill in box J, including the date of receipt by the transferee, in the original T5 after having verified the corresponding commercial documents and date and stamp the original in box J and the two copies in box E. The customs office shall retain the second copy in its records and return the original and the first copy to the transferee;
- (f) the transferee shall retain the first T5 copy in his records and forward the original to the transferor;
- (g) the transferor shall retain the original in his records.

The customs authorities concerned may agree simplified procedures in accordance with the provisions for the use of the T5 control copy.

3. Where the customs authorities concerned consider that the proper conduct of operations is safeguarded, they may agree a transfer of goods between two authorisation holders established in two different Member States to be made without using the T5 control copy.

4. Where a transfer is carried out between two authorisation holders established in the same Member States, this shall be done in accordance with national rules.

5. With the receipt of the goods the transferee shall become the holder of obligations under this chapter in respect of the transferred goods.

6. The transferor shall be discharged from his obligations where the following conditions are fulfilled:

- the transferee has received the goods and was informed that the goods for which the obligations are transferred, are subject to end-use customs supervision;
- customs control has been taken over by the transferee's customs authority; unless otherwise provided by the customs authorities, this shall be when the transferee has entered the goods in his records.

▼M18*Article 297*

1. In the case of the transfer of materials for the maintenance or repair of aircraft either under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic, an air waybill or equivalent document may be used instead of the T5 control copy.

2. The air waybill or equivalent document shall contain at least the following particulars:

- (a) the name of the consigning airline;
- (b) the name of the airport of departure;
- (c) the name of the receiving airline;
- (d) the name of the airport of destination;
- (e) the description of the materials;
- (f) the number of articles.

The particulars referred to in the first subparagraph may be given in coded form or by reference to an attached document.

3. The air waybill or equivalent document must bear on its face one of the following indications in block capitals:

- DESTINO ESPECIAL
- SÆRLIGT ANVENDELSESFORMÅL
- BESONDERE VERWENDUNG
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ
- END-USE
- DESTINATION PARTICULIÈRE
- DESTINAZIONE PARTICOLARE
- BIJZONDERE BESTEMMING
- DESTINO ESPECIAL
- TIETTY KÄYTTÖTARKOITUS
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL

▼A2

- KONEČNÉ POUŽITÍ
- EESMÄRGIPÄRANE KASUTAMINE
- IZMANTOŠANAS MĒRĶIS
- GALUTINIS VARTOJIMAS
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS
- UŽU AħħARI
- PRZEZNACZENIE SZCZEGÓLNE
- POSEBEN NAMEN
- KONEČNÉ POUŽITIE

▼M30

- СПЕЦИФИЧНО ПРЕДНАЗНАЧЕНИЕ
- DESTINAȚIE FINALĂ

▼M18

4. The consigning airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of

▼M18

departure, make a further copy available to the competent customs office.

The receiving airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of destination, make a further copy available to the competent customs office.

5. The intact materials and the copies of the air waybill or equivalent document shall be delivered to the receiving airline in the places specified by the customs authorities in the airline's Member State residence. The receiving airline shall enter the materials in its records.

6. The obligations arising under paragraphs 1 to 5 shall pass from the consigning airline to the receiving airline at the time when the intact materials and copies of the air waybill or equivalent document are delivered to the latter.

Article 298

1. The customs authorities may, subject to conditions they shall lay down, approve the exportation of the goods or destruction of the goods.

2. Where agricultural products are exported, box 44 of the Single Administrative Document or any other document used shall bear one of the following indications in block capitals:

— ARTÍCULO 298, REGLAMENTO (CEE) Nº 2454/93, DESTINO ESPECIAL: MERCANCIAS DESTINADAS A LA EXPORTACIÓN — NO SE APLICAN RESTITUCIONES AGRÍCOLAS

— ART. 298 I FORORDNING (EØF) Nr. 2454/93 SÆRLIGT ANVENDELSESFØRMÅL: VARER BESTEMT TIL UDFØRSEL — INGEN RESTITUTION

— ARTIKEL 298 DER VERORDNUNG (EWG) Nr. 2454/93 BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN — ANWENDUNG DER LANDWIRTSCHAFTLICHEN AUSFUHRERSTATTUNGEN AUSGESCHLOSSEN

— ΑΡΘΡΟ 298 ΤΟΥ ΚΑΝ. (CEE) αριθ. 2454/93 ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΡΟΟΡΙΖΟΜΕΝΑ ΓΙΑ ΕΞΑΓΩΓΗ — ΑΠΟΚΛΕΙΟΝΤΑΙ ΟΙ ΓΕΩΡΓΙΚΕΣ ΕΠΙΣΤΡΟΦΕΣ

— ARTICLE 298 REGULATION (EEC) No 2454/93 END-USE: GOODS DESTINED FOR EXPORTATION — AGRICULTURAL REFUNDS NOT APPLICABLE

— ARTICLE 298, RÈGLEMENT (CEE) Nº 2454/93 DESTINATION PARTICULIÈRE: MARCHANDISES PRÉVUES POUR L'EXPORTATION — APPLICATION DES RESTITUTIONS AGRICOLES EXCLUE

— ARTICOLO 298 (CEE) Nº 2454/93 DESTINAZIONE PARTICOLARE: MERCI PREVISTE PER L'ESPORTAZIONE — APPLICAZIONE DELLE RESTITUZIONI AGRICOLE ESCLUSA

— ARTIKEL 298, VERORDENING (EEG) Nr. 2454/93 BIJZONDERE BESTEMMING: VOOR UITVOER BESTEMDE GOEDEREN — LANDBOUWRESTITUTIES NIET VAN TOEPASSING

— ARTIGO 298º REG. (CEE) Nº 2454/93 DESTINO ESPECIAL: MERCADORIAS DESTINADAS À EXPORTAÇÃO — APLICAÇÃO DE RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA

— 298 ART., AS. 2454/93 TIETTY KÄYTTÖTARKOITUS: VIETÄVIKSI TARKOITETTUJA TAVAROITA — MAATALOUSTUKEA EI SOVELLETA

— ARTIKEL 298 I FÖRORDNING (EEG) nr 2454/93 AVSEENDE ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR AV-

▼M18

SEDDA FÖR EXPORT — JORDBRUKSBIDRAG EJ TILLÄMPLIGA

▼A2

- ČLÁNEK 298 NAŘÍZENÍ (EHS) č. 2454/93 KONEČNÉ POUŽITÍ: ZBOŽÍ URČENO K VÝVOZU — ZEMĚDĚLSKÉ NÁHRADY NELZE UPLATNIT
- MÄÄRUSE (EMÜ) NR 2454/93 ARTIKKEL 298 'EESMÄRGIPÄRANE KASUTAMINE': KAUBALE, MIS LÄHEB EKSPORDIKS, PÖLLUMAJANDUSTOETUSI EI RAKENDATA
- REGULAS (EEK) NR. 2454/93, 298.PANTS: IZMANTOŠANAS MĒRĶIS: PRECES PAREDZĒTAS IZVEŠANAI — LAUKSAIMNIECĪBAS KOMPENSĀCIJU NEPIEMĒRO
- REGLAMENTAS (EEB) NR. 2454/93, 298 STRAIPSNIS, GALUTINIS VARTOJIMAS: EKSPORTUOJAMOS PREKĖS — ŽEMĖS ŪKIO GRAŽINAMOSIOS IŠMOKOS NETAIKOMOS
- MEGHATÁROZOTT CÉLRA TÖRTÉNŐ FELHASZNÁLÁS A 2454/93/EGK RENDELET 298.CIKKE SZERINT: KIVITELI RENDELTETÉSŰ ÁRUK — MEZŐGAZDASÁGI VISSZATÉRÍTÉS NEM ALKALMAZHATÓ
- ARTIKOLU 298 REGOLAMENT (KEE) 2454/93 UŽU AĥĥARI: OĖĖGETTI DESTINATI ĖĥALL-ESPORTAZZJONI RIFUĖJONIJET AGRIKOLI MHUX APPLIKABBLI
- ARTYKUŁ 298 ROZPORZĄDZENIA (EWG) NR 2454/93 PRZEZNACZENIE SZCZEGÓLNE: TOWARY PRZEZNACZONE DO WYWOZU — NIE STOSUJE SIĘ DOPLAT ROLNYCH
- ČLEN 298 UREDBE (EGS) ŠT. 2454/93 POSEBEN NAMEN: BLAGO DEKLARIRANO ZA IZVOZ — UPORABA KMETIJSKIH IZVOZNIH NADOMESTIL IZKLUČENA
- ČLÁNOK 298 NARIADENIA (EHS) Č. 2454/93 KONEČNÉ POUŽITIE: TOVAR URČENÝ NA VÝVOZ — POĤNOHOSPODÁRSKE NÁHRADY NEMOŽNO UPLATNIŤ

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- ЧЛЕН 298 НА РЕГЛАМЕНТ (ЕИО) № 2454/93 СПЕЦИФИЧНО ПРЕДНАЗНАЧЕНИЕ: СТОКИ, НАСОЧЕНИ ЗА ИЗНАСЯНЕ — СЕЛСКОСТОПАНСКИ ВЪЗСТАНОВЯВАНИЯ СА НЕПРИЛОЖИМИ
- ARTICOLUL 298 REGULAMENTUL (CEE) Nr. 2454/93 DESTINAȚIE FINALĂ: MĂRFURI DESTINATE PENTRU EXPORT — NU SE APLICĂ RESTITUIRI RESTITUȚII AGRICOLE

▼M18

3. Where goods are exported, they shall be considered as non-Community goods from the time of acceptance of the export declaration.
4. In the case of destruction Article 182(5) of the Code shall apply.

Article 299

Where the customs authorities agree that the use of the goods otherwise than as provided for in the authorisation is justified, such use, other than export or destruction, shall entail the incurrence of a customs debt. Article 208 of the Code shall apply *mutatis mutandis*.

Article 300

1. The goods referred to in Article 291(1) shall remain under customs supervision and liable to import duties until the are:

▼M18

- (a) first assigned to the prescribed end-use;
- (b) exported, destroyed or used otherwise in accordance with Articles 298 and 299.

However, where the goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of first assignment.

2. Waste and scrap which result from the working or processing of goods and losses due to natural wastage shall be considered as goods having been assigned to the prescribed end-use.
3. For waste and scrap which result from the destruction of goods, customs supervision shall end when they have been assigned a permitted customs-approved treatment or use.

▼M12*CHAPTER 3**Management of tariff measures*

Section 1

Management of tariff quotas designed to be used following the chronological order of dates of customs declarations*Article 308a*

1. Save as otherwise provided, where tariff quotas are opened by a Community provision, those tariff quotas shall be managed in accordance with the chronological order of dates of acceptance of declarations for release for free circulation.
2. Where a declaration for release for free circulation incorporating a valid request by the declarant to benefit from a tariff quota is accepted, the Member State concerned shall draw from the tariff quota, through the Commission, a quantity corresponding to its needs.
3. Member States shall not present any request for drawing until the conditions laid down in Article 256 (2) and (3) are satisfied
4. Subject to paragraph 8, allocations shall be granted by the Commission on the basis of the date of acceptance of the relevant declaration for release for free circulation, and to the extent that the balance of the relevant tariff quota so permits. Priority shall be established in accordance with the chronological order of these dates.
5. The Member States shall communicate to the Commission all valid requests for drawing without delay. Those communications shall include the date referred to in paragraph 4, and the exact amount applied for on the relevant customs declaration.
6. For the purposes of paragraphs 4 and 5, the Commission shall fix order numbers where none are provided by the Community provision opening the tariff quota.
7. If the quantities requested for drawing from a tariff quota are greater than the balance available, allocation shall be made on a pro rata basis with respect to the requested quantities.
8. For the purposes of this Article, acceptance of a declaration by the customs authorities on 1, 2 or 3 January shall be regarded as acceptance on 3 January. However, if one of those days falls on a Saturday or a Sunday, such acceptance shall be regarded as having taken place on 4 January.

▼M12

9. Where a new tariff quota is opened, drawings shall not be granted by the Commission before the 11th working day following the date of publication of the provision which created that tariff quota.

10. Member States shall immediately return to the Commission the amount of drawings which they do not use. However, where an erroneous drawing representing a customs debt of ►**M31** 10 euro ◀ or less is discovered after the first month following the end of the period of validity of the tariff quota concerned, Member States needs not make a return.

11. If the customs authorities invalidate a declaration for release for free circulation in respect of goods which are the subject of a request for benefit of a tariff quota, the complete request shall be cancelled in respect of those goods. The Member States concerned shall immediately return to the Commission any quantity drawn, in respect of those goods, from the tariff quota.

12. Details of drawings requested by individual Member States shall be treated by the Commission and other Member States as confidential.

Article 308b

1. The Commission shall make an allocation each working day, except:

- days which are holidays for the Community institutions in Brussels, or
- in exceptional circumstances, any other day, provided that the competent authorities of the Member States have been informed in advance.

2. Subject to Article 308a (8), any allocation shall take into account all unanswered requests which relate to declarations for release for free circulation accepted up to and including the second previous day, and which have been communicated to the Commission.

▼M22*Article 308c*

1. A tariff quota shall be considered as critical as soon as ►**M31** 90 % ◀ of the initial volume has been used, or at the discretion of the competent authorities.

2. By way of derogation from paragraph 1, a tariff quota shall be considered from the date of its opening as critical in any of the following cases:

- (a) it is opened for less than three months;
- (b) tariff quotas having the same product coverage and origin and an equivalent quota period as the tariff quota in question (equivalent tariff quotas) have not been opened in the previous two years;
- (c) an equivalent tariff quota opened in the previous two years had been exhausted on or before the last day of the third month of its quota period or had a higher initial volume than the tariff quota in question.

3. A tariff quota whose sole purpose is the application, under the rules of the WTO, of either a safeguard measure or a retaliatory measure shall be considered as critical as soon as ►**M31** 90 % ◀ of the initial volume has been used irrespective of whether or not equivalent tariff quotas were opened in the previous two years.

▼M12

Section 2

▼M24**Surveillance of goods****▼M31***Article 308d*

1. Where Community surveillance is to be carried out, the Member States shall provide to the Commission at least once every week data on customs declarations for release for free circulation or on export declarations.

The Member States shall cooperate with the Commission to determine which data are required from customs declarations for release for free circulation or from export declarations.

2. The data provided under paragraph 1 by individual Member States shall be treated as confidential.

However, aggregate data for each Member State shall be available for authorised users in all Member States.

The Member States shall cooperate with the Commission to set up the practical rules on authorised access to the aggregate data.

3. In respect of certain goods surveillance shall be carried out on a confidential basis.

4. Where under the simplified procedures referred to in Articles 253 to 267 and Articles 280 to 289, the data referred to in paragraph 1 of this Article are not available, the Member States shall provide to the Commission the data available at the date of acceptance of the complete or supplementary declaration.

▼B

TITLE II

▼M19**CUSTOMS STATUS OF GOODS AND TRANSIT****▼B**

CHAPTER 3

▼M13*Customs status of goods***▼M7**

Section 1

General provisions**▼M13***Article 313*

1. Subject to Article 180 of the Code and the exceptions listed in paragraph 2 of this Article, all goods in the customs territory of the Community shall be deemed to be Community goods, unless it is established that they do not have Community status.

2. The following shall not be deemed to be Community goods unless it is established in accordance with Articles 314 to 323 that they do have Community status:

▼M19

- (a) goods brought into the customs territory of the Community in accordance with Article 37 of the Code.

▼M19

Nevertheless in accordance with Article 38(5) of the Code, goods brought into the customs territory of the Community shall be deemed to be Community goods unless it is established that they do not have Community status:

- where, if carried by air, the goods have been loaded or transhipped at an airport in the Community customs territory, for consignment to another airport in the Community customs territory, provided that they are carried under cover of a single transport document drawn up in a Member State, or
- where, if carried by sea, the goods have been shipped between ports in the Community customs territory by a regular shipping service authorised in accordance with Articles 313a and 313b;

▼M20

- (b) goods in temporary storage or in a free zone of control type I within the meaning of Article 799 or in a free warehouse;
- (c) goods placed under a suspensive procedure or in a free zone of control type II within the meaning of Article 799.

▼M19

▼M13*Article 313a***▼M20**

1. A regular shipping service means a regular service which carries goods in vessels that ply only between ports situated in the customs territory of the Community and may not come from, go to or call at any points outside this territory or in a free zone of control type I in the meaning of Article 799 of a port in this territory.

▼M13

2. The customs authorities may require proof that the provisions on authorized shipping services have been observed.

Where the customs authorities establish that the provisions on authorized shipping services have not been observed, they shall immediately inform all the customs authorities concerned.

*Article 313b***▼M19**

1. Where a shipping company defining its service, makes an application, the customs authorities of a Member State in whose territory that company is established may, with the agreement of the other Member States concerned, authorise the establishment of a regular shipping service.

2. The application shall contain the following details:

- (a) the ports concerned,
- (b) the names of the vessels assigned to the regular service, and
- (c) any further information required by the customs authorities, in particular the shipping service's timetable.

▼M13

3. Authorisation shall be granted only to shipping companies which:

▼M19

- (a) are established in the Community and whose records will be available to the competent customs authorities;
- (b) have not committed any serious or repeated offences in connection with the operation of a regular shipping service;

▼ M13

- (c) are able to satisfy the customs authorities that they operate a regular shipping service as defined in Article 313a(1); and
- (d) undertake that:

▼ M20

- on the routes for which authorisation is requested, no calls will be made at any port in a third country or at any free zone of control type I in the meaning of Article 799 in a port in the customs territory of the Community, and that no transshipments will be made on the high seas, and that,

▼ M13

- the authorisation certificate will be carried on board the vessel and presented on request to the competent customs authorities.

▼ M29

- 3a. Where the shipping company holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the customs authorities of the Member States concerned shall examine only whether the requirements in paragraph 3(c) and (d) of this Article are met. All other requirements set out in this Article shall be deemed to be met.

▼ M13

4. When they receive an application for authorisation, the customs authorities of the Member State to whom the application has been made (the authorising authorities) shall notify the customs authorities of the other Member States in whose territories the intended ports of call of the regular shipping service are situated (the corresponding authorities).

The corresponding authorities shall acknowledge receipt of the application.

Within 60 days of receipt of such notification, the corresponding authorities shall signify their agreement or refusal. Where a Member State refuses an application, it shall state the reasons. Where no reply is received, the authorising authority shall issue an authorisation which shall be accepted by the other Member States concerned.

The authorising authorities shall issue an authorisation certificate, in one or more copies as required and conforming to the model set out in Annex 42 A, and shall inform the corresponding authorities of the other Member States concerned. Each authorisation certificate shall bear a serial number by which it can be identified. All copies of each certificate shall bear the same number.

5. Once a regular shipping service has been authorised, the shipping company concerned shall be required to use it. The shipping company shall communicate any withdrawal or change in the characteristics of the authorised service to the authorising authorities.

6. Where an authorisation is withdrawn, or a regular shipping service ceases operations, the authorising authorities shall notify the corresponding authorities of the Member States concerned. The authorising authorities shall also notify the corresponding authorities of any changes to a regular shipping service ► **M19** ————— ◀. ► **M19** If the details required in paragraph 2(a) change, the procedure provided for in paragraph 4 shall apply. ◀

▼ M20

7. When a vessel of the type referred to in Article 313a(1) is forced by circumstances beyond its control to tranship at sea or temporarily put into a third-country port or a free zone of control type I in the meaning of Article 799 of a port in the customs territory of the Community, the shipping company shall immediately inform the customs authorities of the subsequent ports of call along the vessel's scheduled route.

▼ **M13***Article 314*

1. Where goods are not deemed to be Community goods within the meaning of Article 313, their Community status may not be established ► **M19** in accordance with Article 314c(1) ◀ unless:
- (a) they have been brought from another Member State without crossing the territory of a third country on the way; or
 - (b) they have been brought from another Member State through the territory of a third country, and carried under cover of a single transport document issued in a Member State; or
 - (c) they have been transhipped in a third country on a means of transport other than that onto which they were initially loaded and a new transport document has been issued, provided that the new document is accompanied by a copy of the original document covering carriage from the Member State of departure to the Member State of destination. In line with the requirements of administrative cooperation between Member States, the customs authorities at the customs office of destination shall carry out post-clearance checks to determine the accuracy of the information entered in the copy of the original transport document.

▼ **M19**
_____▼ **M13**

3. The documents or rules referred to ► **M19** in Article 314c(1) ◀ shall not be used in respect of goods for which the export formalities have been completed or which have been placed under the inward processing procedure (drawback system).

▼ **M19**
_____*Article 314a*

The customs administrations of the Member States shall assist one another in checking the authenticity and accuracy of the documents and verifying that the procedures used in accordance with the provisions of this Title to prove the Community status of goods have been correctly applied.

Section 2

Proof of Community status*Article 314b*

For the purposes of this Section, ‘competent office’ means the customs authorities responsible for certifying the Community status of goods.

Article 314c

1. Without prejudice to goods placed under the internal Community transit procedure, proof that the goods have Community status may be established solely by one of the following means:
- (a) by one of the documents provided for in Articles 315 to 317b;
 - (b) in accordance with the rules laid down in Articles 319 to 323;
 - (c) by the accompanying document referred to in Commission Regulation (EEC) No 2719/92 ⁽¹⁾;

⁽¹⁾ OJ L 276, 19.9.1992, p. 1.

▼M19

- (d) by the document provided for in Article 325;
- (e) by the label provided for in Article 462a(2);
- (f) by the document provided for in ►**M21** Article 812 ◀ certifying the Community status of the goods; or
- (g) by the T5 control copy described in Article 843.

2. Where the documents or rules referred to in paragraph 1 are used for Community goods with packaging not having Community status, the document certifying the Community status of the goods shall bear one of the following endorsements:

▼C7

- envases N
- N-emballager
- N-Umschließungen
- Συσκευασία N
- N packaging
- emballages N
- imballaggi N
- N-verpakkingen
- embalagens N
- N-pakkaus
- N förpackning

▼A2

- obal N
- N-pakendamine
- N iepakojumš
- N pakuotė
- N csomagolás
- ippakkjar N
- opakowania N
- N embalaža
- N-obal

▼M30

- opakovka N
- ambalaj N.

▼M19

3. Subject to the conditions for issuing the documents being met, the documents referred to in Articles 315 to 323 may be issued retroactively. Where this is the case, they shall bear one of the following phrases in red:

▼C7

- Expedido a posteriori,
- Udstedt efterfølgende,
- Nachträglich ausgestellt,
- Εκδοθέν εκ των υστέρων,
- Issued retroactively,
- Délivré a posteriori,

▼ C7

- Rilasciato a posteriori,
- Achteraf afgegeven,
- Emitido a posteriori,
- Annettu jälkikäteen,
- Utfärdat i efterhand,

▼ A2

- Vystaveno dodatečně,
- Vālja antud tagasiulatuvalt,
- Izsniegts retrospektīvi,
- Retrospektyvūsis išdavimas,
- Kiadva visszamenőleges hatállyal,
- Maħruġ retrospektivament,
- Wystawione retrospektywnie,
- Izdano naknadno,

▼ M26

- Vyhotovené dodatočne,

▼ M30

- Издаден впоследствие,
- Eliberat ulterior.

▼ M19

Subsection 1

T2L document*Article 315*

1. Proof of the Community status of goods shall be furnished by the production of a T2L document. That document shall be drawn up in accordance with paragraphs 3 to 5.

2. Proof of the Community status of goods consigned to or from a part of the customs territory of the Community, where Directive 77/388/EEC does not apply, shall be furnished by the production of a T2LF document.

Paragraphs 3 to 5 of this Article and Articles 316 to 324f shall apply *mutatis mutandis* to the T2LF document.

3. The T2L document shall be made out on a form corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 31 and 32.

Where necessary, the said form may be supplemented by one or more continuation sheets corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 33 and 34.

Where Member States do not authorise the use of continuation sheets when a computerised system is used to produce declarations, the form shall be supplemented by one or more forms corresponding to Copy 4 or Copy 4/5 of the specimen in Annexes 31 and 32.

4. The person concerned shall enter 'T2L' in the right-hand subdivision of box 1 of the form and 'T2Lbis' in the right-hand subdivision of box 1 of any continuation sheets used.

5. Loading lists drawn up in accordance with the specimen in Annex 45 and made out in accordance with Annex 44a may be used instead of continuation sheets as the descriptive part of a T2L document.

▼M19*Article 315a*

The customs authorities may authorise any person fulfilling the conditions of Article 373 to use as loading lists lists which do not comply with all the requirements of Annexes 44a and 45.

Article 385(1), second subparagraph, (2) and (3) shall apply *mutatis mutandis*.

Article 316

1. Subject to the provisions of Article 324f, a T2L document shall be drawn up in a single original.

2. At the request of the person concerned, T2L documents and, where necessary, any continuation sheets or loading lists used, shall be endorsed by the competent office. Such endorsements shall comprise the following, which should, as far as possible, appear in box 'C. Office of departure':

- (a) in the case of T2L documents, the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration, where this is required;
- (b) in the case of continuation sheets or loading lists, the number appearing on the T2L document, which shall be entered by means of a stamp including the name of the competent office, or by hand; where it is entered by hand, it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned.

Subsection 2

Commercial documents**▼B***Article 317***▼M13**

1. Proof of the Community status of goods shall be furnished, in accordance with the conditions set out below, by the production of the invoice or transport document relating to the goods.

▼M19

2. The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor, or of the person concerned where this is not the consignor, the number and kind, marks and reference numbers of the packages, a description of the goods, the gross mass in kilograms and, where necessary, the container numbers.

The person concerned shall mark the said document clearly with the 'T2L' symbol, accompanied by his handwritten signature.

3. At the request of the person concerned, the invoice or transport document duly completed and signed by him shall be endorsed by the competent office. The endorsement shall include the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration where such a declaration is required.

4. If the total value of the Community goods covered by the invoice or transport document, completed and signed in accordance with paragraph 2 of this Article or Article 224, does not exceed EUR 10 000, the person concerned shall not be required to submit that document for endorsement by the competent office.

▼M19

In that case, the invoice or transport document shall include, in addition to the information set out in paragraph 2, the particulars of the competent office.

▼B

5. This Article shall apply only where the invoice or transport document relates exclusively to Community goods.

▼M13*Article 317a*

1. Proof of the Community status of goods shall be furnished, in accordance with the conditions set out below, by the production of the shipping company's manifest relating to the goods.

2. The manifest shall include at least the following information:

- (a) the name and full address of the shipping company;
- (b) the name of the vessel;
- (c) the place and date of loading;
- (d) the place of unloading.

The manifest shall further include, for each consignment:

- (a) the reference for the bill of lading or other commercial document;
- (b) the number, description, marks and reference numbers of the packages;

▼M19

- (c) the normal trade description of the goods including sufficient detail to permit their identification;

▼M13

- (d) the gross mass in kilograms;
- (e) the container identification numbers, where applicable; and

▼M19

- (f) the following entries for the status of the goods:
 - the letter 'C' (equivalent to 'T2L') for goods whose Community status can be demonstrated,
 - the letter 'F' (equivalent to 'T2LF') for goods whose Community status can be demonstrated, consigned to or originating in a part of the Community customs territory where the provisions of Directive 77/388/EEC do not apply,
 - the letter 'N' for all other goods.

3. At the request of the shipping company, the manifest it has duly completed and signed shall be endorsed by the competent office. The endorsement shall include the name and stamp of the competent office, the signature of an official at that office and the date of endorsement.

Article 317b

Where the simplified Community transit procedures provided for ►**M21** in Articles 445 and 448 ◀ are used, proof of Community status shall be provided by entering the letter 'C' (equivalent to 'T2L') alongside the relevant items on the manifest.

▼M19

Subsection 3

Other proof specific to certain operations**▼B***Article 319*

1. Where goods are transported under cover of a TIR carnet or an ATA carnet, the declarant may, with a view to proving the Community status of the goods ► **M19** ————— ◀, clearly enter the symbol 'T2L' in the space reserved for the description of goods, together with his signature, on all the relevant vouchers of the carnet used before presenting it to the office of departure for authentication. On all the vouchers where it has been entered, the symbol 'T2L' shall be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.

2. Where the TIR carnet or the ATA carnet covers both Community goods and non-Community goods, those two categories of goods shall be shown separately, and the symbol 'T2L' shall be entered in such a way that it clearly relates only to the Community goods.

Article 320

If it is necessary to establish the Community status of motorized road vehicles registered in a Member State, such vehicles shall be considered to have Community status:

- (a) where they are accompanied by their registration plates and documents and the registration particulars shown on the said plates and documents unambiguously establish their Community status;

▼M19

- (b) in other cases, in accordance with Articles 315 to 319 and 321, 322 and 323.

▼B*Article 321*

If it is necessary to establish the Community status of goods wagons belonging to a railway company of a Member State, such wagons shall be considered to have Community status:

- (a) where the code number and ownership mark (distinguishing letters) displayed on them unambiguously establish their Community status;
- (b) in other cases, on presentation of one of the documents referred to in ► **M19** Articles 315 to 317b ◀.

Article 322

1. If it is necessary to establish the Community status of packaging used for the transport of goods in intra-Community trade which can be identified as belonging to a person established in a Member State; the packaging shall be considered to have Community status:

- (a) where they are declared as Community goods and there is no doubt as to the veracity of the declaration;
- (b) in other cases, in accordance with Articles 315 to 322.

2. The facility provided for in paragraph 1 shall be granted for receptacles, packings, pallets and other similar equipment, excluding containers ► **M20** ————— ◀.

▼B*Article 323*

If it is necessary to establish the Community status of goods in passenger-accompanied baggage the goods, provided that they are not intended for commercial use, shall be considered to have Community status:

- (a) where they are declared as Community goods and there is no doubt as to the truthfulness of the declaration;
- (b) in other cases, in accordance with Articles 315 to 322.

▼M19

 Subsection 4
Proof of Community status of goods provided by an authorised consignor*Article 324a*

1. The customs authorities of each Member State may authorise any person, hereinafter referred to as the ‘authorised consignor’, who satisfies the requirements of Article 373 and proposes to establish the Community status of goods by means of a T2L document in accordance with Article 315, or by means of one of the documents stipulated in Articles 317 to 317b, hereinafter referred to as ‘commercial documents’, to use such documents without having to present them for endorsement to the competent office.

2. The provisions of Articles 374 to 378 shall apply, *mutatis mutandis*, to the authorisation referred to in paragraph 1.

Article 324b

The authorisation shall specify, in particular:

- (a) the office assigned responsibility for pre-authenticating the forms used for drawing up the documents concerned, for the purposes of Article 324c(1)(a);
- (b) the manner in which the authorised consignor shall establish that the forms have been properly used;
- (c) the excluded categories or movements of goods;
- (d) the period within which and the manner in which the authorised consignor shall notify the competent office in order to enable it to carry out any necessary controls before departure of the goods.

Article 324c

1. The authorisation shall stipulate that the front of the commercial documents concerned or box ‘C. Office of departure’ on the front of the forms used for the purposes of compiling T2L document and, where appropriate, the continuation sheets, must be:

- (a) stamped in advance with the stamp of the office referred to in Article 324b(a) and signed by an official of that office; or
- (b) stamped by the authorised consignor with a special metal stamp approved by the customs authorities and corresponding to the specimen in Annex 62. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose.

The provisions of Article 401 shall apply *mutatis mutandis*.

▼ M19

2. Not later than on consignment of the goods, the authorised consignor shall complete and sign the form. He shall also enter in box 'D. Control by office of departure' of the T2L document, or in a clearly identifiable space on the commercial document used, the name of the competent office, the date of completion of the document, and one of the following endorsements:

- Expedidor autorizado
- Godkendt afsender
- Zugelassener Versender
- Εγκριμένος αποστολέας
- Authorised consignor
- Expéditeur agréé
- Speditore autorizzato
- Toegelaten afzender
- Expedidor autorizado
- Hyväksytty lähettäjä
- Godkänd avsändare

▼ A2

- Schválený odesílatel
- Volitatud kaubasaatja
- Atzītais nosūtītājs
- Įgaliotas siuntėjas
- Engedélyezett feladó
- Awtorizzat li jibghat
- Upoważniony nadawca
- Pooblaščeni pošiljatelj
- Schválený odosielateľ

▼ M30

- Одобрен изпращач
- Expedito agreat autorizat autorizat.

▼ M19*Article 324d*

1. The authorised consignor may be authorised not to sign T2L documents or commercial documents used bearing the special stamp referred to in Annex 62 which are drawn up by an electronic or automatic data processing system. Such authorisation shall be subject to the condition that the authorised consignor has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all T2L documents or commercial documents issued bearing the special stamp.

2. T2L documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised consignor's signature one of the following endorsements:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή

▼ M19

- Signature waived
- Dispense de signature
- Dispensa dalla firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura
- Vapautettu allekirjoituksesta
- Befriad frá underskrift

▼ A2

- Podpis se nevyžaduje
- Allkirjanõudest loobutud
- Derīgs bez paraksta
- Leista nepasirašyti
- Aláírás alól mentesítve
- Firma mhux meħtieġa
- Zwolniony ze składania podpisu
- Opustitev podpisa

▼ M26

- Oslobodenie od podpisu

▼ M30

- Освобожден от подпис
- Dispensă de semnătură.

▼ M19*Article 324e*

1. The customs authorities of the Member States may authorise shipping companies not to draw up the manifest serving to demonstrate the Community status of goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination.

2. The authorisation referred to in paragraph 1 shall be granted only to international shipping companies which:

- (a) fulfil the conditions of Article 373; by way of derogation from Article 373(1)(a) shipping companies need not be established in the Community if they have a regional office there, and
- (b) use electronic data interchange systems to transmit information between the ports of departure and destination in the Community, and
- (c) operate a significant number of voyages between the Member States on recognised routes.

3. On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

If no objection is received within 60 days of the date of notification, the customs authorities shall authorise use of the simplified procedure described in paragraph 4.

This authorisation shall be valid in the Member States concerned and shall apply only to transit operations between the ports to which it refers.

▼M19

4. The simplification shall be operated as follows:
 - (a) the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
 - (b) the shipping company shall enter in the manifest the information indicated in Article 317a(2);
 - (c) on request, a printout of the manifest transmitted by electronic data exchange system shall be presented to the customs authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at its port of destination;
 - (d) a printout of the data exchange manifest shall be presented to the customs authorities at the port of destination.
5. ►**M21** Article 448(5) ◀ shall apply *mutatis mutandis*.

Article 324f

The authorised consignor shall make a copy of each T2L document or each commercial document issued under this subsection. The customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least two years.

Subsection 5

▼M7**Specific provisions concerning products of sea-fishing and other products taken from the sea by boats***Article 325*

1. ►**M19** For the purposes of this subsection ◀:
 - (a) *Community fishing vessel* means a vessel which is listed and registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board;
 - (b) *Community factory ship* means a vessel which is listed or registered in a part of a Member State's territory forming part of the customs territory of the Community, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board.
2. A T2M form, made out in accordance with Articles 327 to 337, shall be produced to prove the Community status:
 - (a) of the products of sea-fishing caught by a Community fishing vessel, in waters other than the territorial waters of a country or territory outside the customs territory of the Community;

and

 - (b) of the goods obtained from such products on board that vessel or a Community factory ship, in the production of which other products having Community status may have been used,

which may be in packaging having Community status and are to be brought into the customs territory of the Community in the circumstances set out in Article 326.

3. Proof of the Community status of the sea-fishing products and other products taken or caught in waters other than the territorial waters of a country or territory outside the customs territory of the Community by vessels flying the flag of a Member State and listed or registered in a part of a Member State's territory forming part of

▼M7

the customs territory of the Community, or of such products taken or caught in territorial waters within the customs territory of the Community by vessels of a non-member country, must be provided by means of the logbook or any other means which establishes the said status.

Article 326

1. A T2M form shall be presented in respect of the products and goods referred to in Article 325 (2) which are transported directly to the customs territory of the Community:

- (a) by the Community fishing vessel which caught the products and, where applicable, processed them; or
- (b) by another Community fishing vessel or by the Community factory slip which processed the products following their transshipment from the vessel referred to in point (a); or
- (c) by any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a) and (b), without any further changes being made; or
- (d) by a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Community where the products or goods were landed from the vessels referred to in points (a), (b) and (c).

Thereafter the T2M form may no longer be used as proof of the Community status of the products or goods to which it refers.

2. The customs authorities which are responsible for the port where products and/or goods are landed from a vessel referred to in point (a) of paragraph 1 may waive the application of paragraph 1 where there is no doubt about the origin of those products and/or goods, or where the attestation referred to in Article 8 (1) of Council Regulation (EEC) No 2847/93 ⁽¹⁾ is applicable.

▼B*Article 327*

1. The form for the T2M document shall conform to the specimen shown in Annex 43.

2. The original shall be printed on paper without mechanical pulp, dressed for writing purposes and weighing at least 55 g/m². It shall have a green guilloche pattern background printed on both sides so as to reveal any falsification by mechanical or chemical means.

3. The T2M forms shall measure 210 × 297 mm, a tolerance of between - 5 and + 8 mm being allowed in the length.

4. The form shall be printed in an official Community language specified by the competent authorities of the Member State to which the vessel belongs.

5. The T2M forms shall be bound in booklets of 10, with one detachable original and one non-detachable carbon copy of each form. Page 2 of the cover of the booklet shall contain the notes shown in Annex 44.

6. Each T2M form shall bear an individual serial number. This number shall be the same for both original and copy.

7. Member States may themselves print the T2M forms and assemble them in booklets, or entrust the work to printers approved by them. In the latter case, reference to the approval must appear on page 1 of the cover of each booklet and on the original of each form. Page 1 and the

⁽¹⁾ OJ No L 261, 20.10.1993, p. 1.

▼B

original of each form must also bear the name and address of the printer or a mark by which he can be identified.

8. The T2M forms shall be completed in one of the official Community languages either in typescript or legibly by hand; if the latter, in ink and in printed characters. No erasures or alterations may be made. Corrections shall be made by crossing out the wrong words and adding any necessary particulars. Any such corrections must be initialled by the person who signed the declaration containing them.

▼M7*Article 328*

The booklet of T2M forms shall be issued at the request of the appropriate person by the Community customs office responsible for supervising the base port of the Community fishing vessel for which the booklet is intended.

The booklet shall be issued only when the person concerned has completed boxes 1 and 2 in the language of the form, and has completed and signed the declaration in box 3 of all the originals and copies of the forms contained in the booklet. When issuing the booklet, the customs office shall complete box B of all the originals and copies of the forms in the booklet.

The booklet shall be valid for two years from the date of issue shown on page 2 of its cover. In addition, the validity of the forms shall be guaranteed by the presence in box A of each original and copy of a stamp applied by the authority responsible for registering the Community fishing vessel for which the booklet is issued.

Article 329

The master of the Community fishing vessel shall complete box 4 and, if the catch has been processed on board, box 6, and shall complete and sign the declaration in box 9 of the original and copy of one of the forms in the booklet whenever he:

- (a) tranships products to one of the vessels referred to in point (b) of Article 326 (1) which processes those products;
- (b) tranships products or goods to any other vessel which will not process them but take them directly either to a port in the customs territory of the Community or to another port for subsequent consignment to that territory;
- (c) without prejudice to Article 326 (2), lands products or goods in a port in the customs territory of the Community;
- (d) lands products or goods in a port outside the customs territory of the Community for subsequent consignment to that territory.

Any processing of such products shall be recorded in the vessel's logbook.

Article 330

The master of a vessel referred to in point (b) of Article 326 (1) shall complete box 6 and complete and sign the declaration in box 11 of the original of the T2M form whenever he lands goods either in a port in the customs territory of the Community or in a port outside the said territory for subsequent consignment to that territory, or whenever he tranships goods onto another vessel for that purpose.

Processing of products transhipped to the vessel shall be recorded in its logbook.

▼ M7*Article 331*

When the products or goods referred to in point (a) or point (b) of Article 329 are transhipped for the first time, box 10 of the original and the copy of a T2M form shall be completed; if a further transhipment, of the type referred to in Article 330, takes place, box 12 of the original of that T2M form shall also be completed. The transhipment declaration shall be signed by both the masters concerned and the original of the T2M form shall be given to the master of the vessel to which the products or goods are transhipped. Any transhipment operation shall be recorded in the logbooks of both the vessels involved.

Article 332

1. Where products or goods covered by a T2M form go to a country or territory not forming part of the customs territory of the Community, the said form shall be valid only if the certification in box 13 of the form has been completed and endorsed by the customs authorities of that country or territory.
2. Where some of the products or goods do not come to the customs territory of the Community, the name, kind, gross mass and treatment or use assigned to those consignments shall be entered in the 'Remarks' box of the T2M form.

Article 333

1. Where products or goods covered by a T2M form go to country or territory not forming part of the customs territory of the Community for subsequent despatch in split consignments to that territory, the person concerned or his representative shall:
 - (a) enter in the 'Remarks' box of the initial T2M form the number of kind of packages, the gross mass, the treatment or use to which the consignment has been assigned and the number of the 'Extract' referred to in point (b);
 - (b) make out a T2M 'Extract', using for this purpose an original form taken from a booklet of T2M forms issued in accordance with the provisions of Article 328.

Each 'Extract', and its copy which shall remain in the T2M booklet, shall include a reference to the initial T2M form referred to in point (a) and shall be clearly marked with one of the following words:

- Extracto,
- Udskrift,
- Auszug,
- Απόσπασμα,
- Extract,
- Extrait,
- Estratto,
- Uittreksel,
- Extracto,
- Ote,
- Utdrag,

▼ A2

- Výpis,
- Vāljavōte,

▼ A2

- Izraksts,
- Išrašas,
- Kivonat,
- Estratt,
- Wyciąg,
- Izpisek,
- Výpis,

▼ M30

- Извлечение,
- Extras.

▼ M7

The T2M 'Extract' accompanying the split consignment to the customs territory of the Community shall state in boxes 4, 5, 6, 7 and 8 the name, kind, CN code and quantity of products or goods making up that consignment. In addition, the certification in box 13 shall be completed and endorsed by the customs authorities of the country or territory where the products or goods remained while in transit.

2. When all the products and goods covered by the initial T2M form referred to in point (a) of paragraph 1 have been sent to the customs territory of the Community, the certification in box 13 of the form shall be completed and endorsed by the authorities referred to in that paragraph. The form shall then be sent to the customs office referred to in Article 328.

3. Where some of the products or goods do not come to the customs territory of the Community, the name, kind, gross mass and treatment or use assigned to the products or goods shall be entered in the 'Remarks' box of the initial T2M form.

Article 334

All T2M forms, whether initial or 'Extract', shall be presented at the customs office where the products or goods to which they refer are brought into the customs territory of the Community. However, where the products or goods are brought in under a transit procedure commencing outside that territory, the forms shall be presented at the customs office of destination for that procedure.

The authorities of the office may request a translation of the form. In addition, with a view to checking the accuracy of the particulars given in the T2M form, they may require the production of all relevant documents, including the vessels' papers where necessary. The office shall complete box C of each T2M form, a copy of which shall be sent to the customs office referred to in Article 328.

Article 335

By way of derogation from Articles 332, 333 and 334, where products or goods covered by a T2M form go to a third country that is a contracting party to the Convention on a common transit procedure, for reconsignment in full or split consignments to the customs territory of the Community under 'T2' procedure, the particulars of the said procedure shall be entered in the 'Remarks' box of the T2M form.

When all the products and/or goods covered by this T2M form have been sent to the customs territory of the Community, the certification in box 13 of the form shall be completed and endorsed by the customs authorities. A completed copy of the form, shall be sent to the customs office referred to in Article 328.

▼M7

The provisions of Article 332 (2) shall apply as appropriate.

Article 336

The booklet containing the T2M forms shall be produced whenever the customs authorities so require.

When a vessel for which a booklet of T2M forms as referred to in Article 327 has been issued ceases to satisfy the conditions laid down, before all the forms have been used, or when all the forms in the booklet have been used or its period of validity has expired, the booklet shall be returned immediately to the customs office of issue.

▼M19

▼M7

▼M19*CHAPTER 4**Community transit**Section 1***General provisions***Article 340a*

The provisions of this Chapter shall apply to external and internal Community transit, except if provided otherwise.

The goods involving higher risk of fraud are listed in Annex 44c. When a provision of the present Regulation refers to that Annex, any measure related to goods in that Annex shall apply only when the quantity of those goods exceeds the corresponding minimum. Annex 44c shall be reviewed at least once a year.

Article 340b

For the purposes of this Chapter, the following definitions shall apply:

1. 'office of departure': means the customs office where declarations placing goods under the Community transit procedure are accepted;
2. 'office of transit' means
 - (a) the customs office at the point of exit from the customs territory of the Community when the consignment is leaving that territory in the course of a transit operation via a frontier between a Member State and a third country other than an EFTA country, or
 - (b) the customs office at the point of entry into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a transit operation;
3. 'office of destination': means the customs office where goods placed under the Community transit procedure must be presented in order to end the procedure;
4. 'office of guarantee': means the office where the customs authorities of each Member State decide that guarantees furnished by a guarantor shall be lodged;

▼M19

5. 'EFTA countries': means all EFTA countries and any other country that has acceded to the Convention of 20 May 1987 on a common transit procedure ⁽¹⁾.

Article 340c

1. Community goods shall be placed under the internal Community transit procedure if they are consigned:
- (a) from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC apply, to a part of the customs territory of the Community where those provisions do not apply; or
 - (b) from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do apply; or
 - (c) from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to a part of the customs territory of the Community where those provisions do not apply either.
2. Without prejudice to paragraph 3, Community goods which are consigned from one point in the customs territory of the Community to another through the territory of one or more EFTA countries pursuant to the Convention on a common transit procedure, shall be placed under the internal Community transit procedure.

Goods covered by the first subparagraph which are carried entirely by sea or air shall not be required to be placed under the internal Community transit procedure.

3. Where Community goods are exported ►C7 to an EFTA country or where they are exported and transit the territory of one or more EFTA countries ◀ and the provisions of the Convention on a common transit procedure apply, they shall be placed under the external Community transit procedure under the following conditions:
- (a) if they have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy; or
 - (b) if they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the common agricultural policy; or
 - (c) if they are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the Community; or
 - (d) if in the form of compensating products or goods in the unaltered state, they have undergone customs formalities on export to third countries in order to discharge the inward processing procedure, drawback system, with a view to obtaining repayment or remission of customs duty.

Article 340d

Goods to which the Community transit procedure applies may be carried between two points in the Community customs territory via the territory of a third country other than an EFTA country provided that that they are carried through that third country under cover of a single transport document drawn up in a Member State. Where this is so, the effect of the transit procedure shall be suspended in the territory of the third country.

⁽¹⁾ OJ L 226, 13.8.1987, p. 2.

▼M19*Article 340e*

1. The Community transit procedure shall be compulsory in respect of goods carried by air only if they are loaded or reloaded at an airport in the Community.
2. Without prejudice to Article 91(1) of the Code, use of the Community transit procedure shall be compulsory for goods carried by sea if they are carried by a regular shipping service authorised in accordance with Articles 313a and 313b.

Article 341

The provisions of Chapters 1 and 2 of Title VII of the Code and the provisions of this Title shall apply *mutatis mutandis* to other charges within the meaning of Article 91(1)(a) of the Code.

Article 342

1. The guarantee furnished by the principal shall be valid throughout the Community.
2. Where the guarantee is furnished by a guarantor, the guarantor shall indicate an address for service or appoint an agent in each Member State.
3. A guarantee needs to be furnished for Community transit operations carried out by the railway companies of the Member States under a procedure other than the simplified procedure referred to in Article 372(1)(g)(i).

Article 343

Each Member State shall provide the Commission with a list, in the agreed format, of the customs offices competent to handle Community transit operations, indicating their respective identification numbers and duties and stating the days and hours when they are open. Any changes to this information shall be communicated to the Commission.

The Commission shall communicate this information to the other Member States.

Article 344

The characteristics of the forms other than the Single Administrative Document used in the Community transit system shall be set out in Annex 44b.

Section 2

Procedure

Subsection 1

Individual guarantee*Article 345***▼M21**

1. The individual guarantee shall cover the full amount of customs debt liable to be incurred, calculated on the basis of the highest rates applicable to goods of the same kind in the Member State of departure. For the purposes of that calculation, Community goods carried in

▼ M21

accordance with the Convention on a common transit procedure shall be treated as non-Community goods.

▼ M19

However, the rates to take into consideration for the calculation of the individual guarantee cannot be less than a minimal rate, when such a rate is mentioned in the fifth column of Annex 44c.

2. Individual guarantees in the form of a cash deposit shall be lodged at the office of departure. They shall be repaid when the procedure has been discharged.

3. An individual guarantee furnished by a guarantor may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as principal.

The guarantor shall be liable for up to EUR 7 000 per voucher.

Article 346

1. An individual guarantee furnished by a guarantor shall correspond to the specimen in Annex 49.

Where the office of departure is not the office of guarantee, the latter shall keep a copy of the instrument by which it has accepted the guarantor's undertaking. The principal shall present the original at the office of departure, where it shall be retained. Where necessary this office may request a translation into the official language, or one of the official languages, of the Member State concerned.

▼ M20**▼ C10**

However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, the original of the guarantee instrument shall be retained at the office of departure.

▼ M19

2. Where required by national law, regulation or administrative provision, or by common practice, each Member State may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking shown in the specimen.

Article 347

1. In the case referred in Article 345(3), the individual guarantee shall correspond to the specimen in Annex 50.

Article 346(2) shall apply *mutatis mutandis*.

2. The individual guarantee voucher shall be drawn up on a form corresponding to the specimen in Annex 54. The guarantor shall indicate on the voucher the last date on which it may be used, which may not be later than one year from the date of issue.

3. The guarantor may issue individual guarantee vouchers which are not valid for a Community transit operation involving goods listed in Annex 44c.

To do so, the guarantor shall endorse each individual guarantee voucher diagonally with one of the following phrases:

- Validez limitada
- Begrænset gyldighed
- Beschränkte Geltung
- Περιορισμένη ισχύς
- Limited validity

▼M19

- Validité limitée
- Validità limitata
- Beperkte geldigheid
- Validade limitada
- Voimassa rajoitetusti
- Begränsad giltighet

▼A2

- Omezená platnost
- Piiratud kehtivus
- Ierobežots derīgums
- Galiojimas apribotas
- Korlátozott érvényű
- Validità limitata
- Ograniczona ważność
- Omejena veljavnost
- Obmedzená platnosť

▼M30

- Ограничена валидность
- ValiditateValabilitate limitată.

▼M20

3a. Where the office of guarantee exchanges guarantee data with the offices of departure using information technology and computer networks, the guarantor shall furnish this office with any required details about the individual guarantee vouchers that he has issued according to the modalities decided by the customs authorities.

▼M19

4. The principal shall deliver to the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount referred to in Article 345(1). The vouchers shall be retained by the office of departure.

Article 348

1. The office of guarantee shall revoke its decision accepting the guarantor's undertaking if the conditions laid down at the time of issue are no longer fulfilled.

Equally, the guarantor may cancel his undertaking at any time.

2. The revocation or cancellation shall become effective on the 16th day following the date on which the guarantor or the office of guarantee, as appropriate, is notified.

From the date on which the revocation or cancellation becomes effective, no individual guarantee vouchers issued earlier may be used for placing goods under the Community transit procedure.

3. The Member State responsible for the relevant office of guarantee shall notify the Commission forthwith of any revocation or cancellation and the date on which it becomes effective. The Commission shall notify the other Member States thereof.

▼ **M19**

Subsection 2

Means of transport and declarations*Article 349*

1. Each transit declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

For the purposes of this Article, the following shall be regarded as constituting a single means of transport, on condition that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a set of coupled railway carriages or wagons;
- (c) boats constituting a single chain;
- (d) containers loaded on a single means of transport within the meaning of this Article.

2. A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

Article 350

Loading lists drawn up in accordance with Annex 44a and corresponding to the specimen in Annex 45 may be used instead of the continuation sheets as the descriptive part of transit declarations, of which they shall form an integral part.

Article 351

In the case of consignments comprising both goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure, the transit declaration bearing the 'T' symbol shall be supplemented by:

- (a) continuation sheets bearing the 'T1bis', 'T2bis' or 'T2Fbis' symbol, as appropriate, or
- (b) loading lists bearing the 'T1', 'T2' or 'T2F' symbol, as appropriate.

Article 352

Where the 'T1', 'T2' or 'T2F' symbols have been omitted from the right-hand subdivision of box 1 of the transit declaration or where, in the case of consignments containing both goods placed under the internal Community transit procedure and goods placed under the external Community transit procedure, the provisions of Article 351 have not been complied with, the goods shall be deemed to have been placed under the external Community transit procedure.

However, for the purposes of charging export duty or implementing any of the common commercial policy export measures, such goods shall be deemed to be moving under the internal Community transit procedure.

▼ **M25***Article 353*

1. Transit declarations shall comply with the structure and particulars set out in Annex 37a, and shall be lodged at the office of departure using a data-processing technique.

▼M25

2. The customs authorities shall accept a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31 and in accordance with the procedure defined by the customs authorities in agreement with each other in the following cases:

- (a) the customs authorities' computerised transit system is not functioning,
- (b) the principal's application is not functioning.

3. The use of a written transit declaration under paragraph 2(b) shall be subject to the approval of the customs authorities.

4. Where the goods are transported by travellers who have no direct access to the customs' computerised system and so have no means of lodging the transit declaration using a data processing technique at the office of departure, the customs authorities shall authorise the traveller to use a transit declaration made in writing on a form corresponding to the specimen set out in Annex 31.

In this case the customs authorities shall ensure that the transit data is exchanged between customs authorities using information technology and computer networks.

▼M19

Subsection 3

Formalities at the office of departure*Article 355*

1. Goods placed under the Community transit procedure shall be carried to the office of destination along an economically justified route.
2. Without prejudice to Article 387, for goods on the list in Annex 44c, or when the customs authorities or the principal consider it necessary, the office of departure shall prescribe an itinerary and enter in box 44 of the transit declaration at least the Member States to be transited, taking into account any details communicated by the principal.

Article 356

1. The office of departure shall set a time limit within which the goods must be presented at the office of destination, taking into account the itinerary, any current transport or other legislation and, where appropriate, the details communicated by the principal.
2. The time limit prescribed by the office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a Community transit operation and shall not be altered by those authorities.
3. Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

Article 357

1. Without prejudice to paragraph 4, goods to be placed under the Community transit procedure shall not be released unless they are sealed.

▼ M19

2. The following shall be sealed:

- (a) the space containing the goods, where the means of transport has been approved under other rules or recognised by the office of departure as suitable for sealing;
- (b) each individual package, in other cases.

Seals must have the characteristics set out in Annex 46a.

3. Means of transport may be recognised as suitable for sealing on condition that:

- (a) seals can be simply and effectively affixed to them;
- (b) they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking the seals;
- (c) they contain no concealed spaces where goods may be hidden;
- (d) the spaces reserved for the load are readily accessible for inspection by the customs authorities.

Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the European Community is a party shall be regarded as suitable for sealing.

4. The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the transit declaration or in the supplementary documents make them readily identifiable.

A goods description shall be deemed to permit identification of the goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

Where the office of departure grants a waiver from sealing, it shall enter one of the following endorsements in the transit declaration, opposite the heading 'seals affixed' of box 'D. Control by office of departure':

- Dispensa
- Fritaget
- Befreiung
- Απαλλαγή
- Waiver
- Dispense
- Dispensa
- Vrijstelling
- Dispensa
- Vapautettu
- Befrielse

▼ A2

- Osvobození
- Loobumine
- Derīgs bez zīmoga
- Leista neplombuoti
- Mentesség
- Tnehħija
- Zwolnienie

▼ A2

— Opustitev

▼ M26

— Oslobodenie

▼ M30

— Освободено

— Dispensă.

▼ M19*Article 358*

1. Where a transit declaration is processed at an office of departure by a computer system, copies No 4 and No 5 of the declaration shall be replaced by a transit accompanying document corresponding to the specimen and notes in Annex 45a.

▼ M22

2. Where appropriate, the transit accompanying document shall be supplemented by a list of items corresponding to the specimen and notes in Annex 45b. This list shall form an integral part of the transit accompanying document.

▼ M19

3. In the circumstances referred to in paragraph 1 the office of departure shall retain the declaration and authorise release of the goods by issuing the transit accompanying document to the principal.

4. Where authorised, the transit accompanying document may be printed out from the principal's computer system.

5. Where the provisions of this Title refer to copies of the declaration accompanying a consignment, these provisions shall apply, *mutatis mutandis*, to the transit accompanying document.

Subsection 4

Formalities en route*Article 359*

1. Goods placed under the Community transit procedure shall be carried under cover of copies No 4 and No 5 of the transit declaration returned to the principal by the office of departure.

The consignment and copies No 4 and No 5 of the transit declaration shall be presented at each office of transit.

▼ M20

2. The carrier shall present a transit advice note made out on a form corresponding to the specimen in Annex 46 to each office of transit, where the note shall be kept. However, when the transit data is exchanged between the office of departure and the office of transit using information technology and computer networks the transit advice note shall not be presented.

▼ M21

3. Where goods are carried via an office of transit other than that mentioned in Copies No 4 and No 5 of the transit declaration, the office of transit used shall send the transit advice note without delay to the office of transit initially specified, or notify the passage to the office of departure in the cases and according to the procedure mutually agreed by the customs authorities.

▼ **M19***Article 360*

1. The carrier shall be required to make the necessary entries in copies No 4 and 5 of the transit declaration and present them with the consignment to the customs authorities of the Member State in whose territory the means of transport is located:
 - (a) if the prescribed itinerary is changed and the provisions of Article 355(2) apply;
 - (b) if seals are broken in the course of a transport operation for reasons beyond the carrier's control;
 - (c) if goods are transferred to another means of transport; any such transfer must be made under the supervision of the customs authorities which may, however, authorise transfers to be made without their supervision;
 - (d) in the event of imminent danger necessitating immediate partial or total unloading of the means of transport;
 - (e) in the event of any incident or accident capable of affecting the ability of the principal or the carrier to comply with his obligations.
2. Where the customs authorities consider that the Community transit operation concerned may continue in the normal way they shall take any steps that may be necessary and then endorse copies No 4 and 5 of the transit declaration.

Subsection 5

Formalities at the office of destination*Article 361*

1. The goods and copies No 4 and No 5 of the transit declaration shall be presented at the office of destination.
 2. The office of destination shall register copies No 4 and No 5 of the transit declaration, record on them their date of arrival and enter the details of any controls carried out.
 3. At the request of the principal, and to provide evidence of the procedure having ended in accordance with Article 365(2), the office of destination shall endorse an extra copy No 5 or a copy of copy No 5 of the transit declaration with one of the following phrases:
 - Prueba alternativa
 - Alternativt bevis
 - Alternativnachweis
 - Εναλλακτική απόδειξη
 - Alternative proof
 - Preuve alternative
 - Prova alternativa
 - Alternatief bewijs
 - Prova alternativa
 - Vaihtohtoinen todiste
 - Alternativt bevis
- ▼ **A2**
- Alternativní důkaz
 - Alternatiivsed tõendid

▼ **A2**

- Alternatīvs pierādījums
- Alternatyvuis īrodymas
- Alternatív igazolás
- Prova alternattiva
- Alternatywny dowód
- Alternativno dokazilo
- Alternatívny dôkaz

▼ **M30**

- Алтернативно доказателство
- Probā Dovada alternativā.

▼ **M19**

4. A transit operation may end at an office other than the one entered in the transit declaration. That office shall then become the office of destination.

Where the new office of destination comes under the jurisdiction of a Member State other than the one having jurisdiction over the office originally designated, the new office of destination shall enter in box 'I. Control by office of destination' of copy No 5 of the transit declaration one of the following endorsements in addition to the usual observations it is required to make:

- **Diferencias:** mercancías presentadas en la oficina (nombre y país)
- **Forskelle:** det sted, hvor varen blev frembudt (navn og land)
- **Unstimmigkeiten:** Stelle, bei der die Gestellung erfolgte (Name und Land)
- **Διαφορές:** εμπορεύματα προσκομισθέντα στο τελωνείο (Όνομα και χώρα)
- **Differences:** office where goods were presented (name and country)
- **Différences:** marchandises présentées au bureau (nom et pays)
- **Differenze:** ufficio al quale sono state presentate le merci (nome e paese)
- **Verschillen:** kantoor waar de goederen zijn aangebracht (naam en land)
- **Diferenças:** mercadorias apresentadas na estância (nome e país)
- **Muutos:** toimipaikka, jossa tavarat esitetty (nimi ja maa)
- **Avvikelse:** varorna uppvisade för kontor (namn, land)

▼ **A2**

- **Nesrovnalosti:** úřad, kterému bylo zboží předloženo (název a země)
- **Erinevused:** asutus, kuhu kaup esitati (nimi ja riik)
- **Atšķirības:** muitas iestāde, kurā preces tika uzrādītas (nosaukums un valsts)
- **Skirtumai:** įstaiga, kuriai pateiktos prekės (pavadinimas ir valstybė)
- **Eltérések:** hivatal, ahol az áruk bemutatása megtörtént(név és ország)

▼ A2

- **Differenzi:** ufficċju fejn l-oġġetti kienu pprezentati (isem u pajjiż)
- **Niezgodności:** urząd w którym przedstawiono towar (nazwa i kraj)
- **Razlike:** urad, pri katerem je bilo blago predloženo (naziv in država)

▼ M26

- **Nezrovnalosti:** úrad, ktorému bol tovar dodaný (názov a krajina)

▼ M30

- **Различия:** митническо учреждение, където стоките са представени (наименование и страна)
- **Diferențe:** mărfuri prezentate la biroul vamal (numebiroul unde au fost prezentate mărfurile (denumire și țara).

▼ M19*Article 362*

1. The office of destination shall issue a receipt on request to the person presenting copies No 4 and No 5 of the transit declaration.
2. The form for the receipt shall correspond to the specimen in Annex 47. Alternatively, the receipt may be made out on specimen on the back of copy No 5 of the transit declaration.
3. The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination. The receipt shall not be used as proof of the procedure having ended within the meaning of Article 365(2).

Article 363

The customs authorities of the Member State of destination shall return copy No 5 of the transit declaration to the customs authorities in the Member State of departure without delay and at most within one month of the date when the procedure ended.

Article 364

Each Member State shall notify the Commission of which offices have been created for the centralised receipt and transmission of documents and the types of documents involved, as well as of the responsibilities conferred on those offices. The Commission shall inform the other Member States.

Subsection 6

Checking the end of the procedure*Article 365*

1. If copy No 5 of the transit declaration is not returned to the customs authorities of the Member State of departure within two months of the date of acceptance of the declaration, those authorities shall inform the principal and ask him to furnish proof that the procedure has ended.

▼ M20

- 1a. Where the provisions of Section 2 subsection 7 apply and the customs authorities of the Member States of departure have not received the 'Arrival Advice' message by the time limit within which the goods must be presented at the office of destination those authorities shall

▼ M20

inform the principal and ask him to furnish proof that the procedure has ended.

▼ M19

2. The proof referred to in paragraph 1 may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination identifying the goods and establishing that they have been presented at the office of destination or, where Article 406 applies, to the authorised consignee.

3. The Community transit procedure shall also be considered as having ended where the principal presents, to the satisfaction of the customs authorities, a customs document issued in a third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

Article 366

1. Where the customs authorities of the Member State of departure have not received proof within four months of the date of acceptance of the transit declaration that the procedure has ended, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the procedure or, where this is not possible, to establish whether a customs debt has been incurred, to identify the debtor and to determine the customs authorities responsible for entry in the accounts.

If the customs authorities receive information earlier that the transit procedure has not ended, or suspect that to be the case, the enquiry procedure shall be initiated forthwith.

▼ M20

Where the provisions of Section 2 subsection 7 apply the customs authorities shall also initiate the enquiry procedure forthwith each time they have not received the 'Arrival Advice' message by the time limit within which the goods must be presented at the office of destination or the 'Control Results' message within six days after having received the 'Arrival Advice' message.

▼ M19

2. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the end of the procedure was falsified and the enquiry procedure is necessary to achieve the objectives of paragraph 1.

3. To initiate the enquiry procedure, the customs authorities of the Member State of departure shall send the customs authorities of the Member State of destination a request together with all the necessary information.

4. The customs authorities of the Member State of destination and, where appropriate, the offices of transit called on to act in the context of the enquiry procedure shall respond without delay.

5. Where an enquiry establishes that the transit procedure ended correctly, the customs authorities of the Member State of departure shall immediately inform the principal and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.

▼M19

Subsection 7

Additional provisions applicable where transit data is exchanged between customs authorities using information technology and computer networks**▼M29***Article 367*

This subsection shall not apply to the simplified procedures specific to the modes of transport referred to in Article 372(1)(g).

▼M20*Article 368a*

Where the office of guarantee and the office of departure are located in different Member States the messages to be used for the exchange of guarantee data shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

▼M19*Article 369***▼M20**

On release of the goods, the office of departure shall transmit details of the community transit operation to the declared office of destination using the 'Anticipated Arrival Record' message and to each declared office of transit using the 'Anticipated Transit Record' message. These messages shall be based on data derived from the transit declaration, where the case occurs amended, and completed as appropriate. These messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

Article 369a

The office of transit shall record the passage against the 'Anticipated Transit Record' message received from the office of departure. Any inspection of the goods shall be carried out using the 'Anticipated Transit Record' message as a basis for such inspection. The passage shall be notified to the office of departure using the 'Notification Crossing Frontier' message. This message shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

▼M19*Article 370*

1. The office of destination shall keep the transit accompanying document and, using the 'Arrival advice message', notify the office of departure of the arrival of the goods on the day they are presented at the office of destination. The message may not be used as proof of the procedure having ended for the purposes of Article 365(2).
2. Except where justified, the office of destination shall forward the 'Control results' message to the office of departure at the latest on the working day following the day the goods are presented at the office of destination.
3. The messages shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

▼ **M19***Article 371*

The examination of the goods shall be carried out using the ‘Anticipated arrival record’ message received from the office of departure as a basis for such examination.

Section 3

Simplifications

Subsection 1

General provisions concerning simplifications*Article 372*

1. Following an application by the principal or the consignee, as appropriate, the customs authorities may authorise the following simplifications:

- (a) use of a comprehensive guarantee or guarantee waiver;
- (b) use of special loading lists;
- (c) use of seals of a special type;
- (d) exemption from the requirement to use a prescribed itinerary;
- (e) authorised consignor status;
- (f) authorised consignee status;
- (g) application of simplified procedures specific to goods:
 - (i) carried by rail or large container;
 - (ii) carried by air;
 - (iii) carried by sea;
 - (iv) moved by pipeline;
- (h) use of other simplified procedures based on Article 97(2) of the Code.

2. Except where otherwise provided in this section or the authorisation, where authorisation to use the simplifications referred to in paragraph 1, points (a), (b) and (g) is granted, the simplifications shall apply in all Member States. Where authorisation to use the simplifications referred to in paragraph 1, points (c), (d), and (e) is granted, the simplifications shall apply only to Community transit operations beginning in the Member State where the authorisation was granted. Where authorisation to use the simplification referred to in paragraph 1, point (f) is granted, the simplification shall apply solely in the Member State where the authorisation was granted.

Article 373

1. The authorisations referred to in Article 372(1) shall be granted only to persons who:

- (a) are established in the Community, with the proviso that authorisation to use a comprehensive guarantee may be granted only to persons established in the Member State where the guarantee is furnished,
- (b) regularly use the Community transit arrangements, or whose customs authorities know that they can meet the obligations under the arrangements or, in connection with the simplification referred

▼M19

to in Article 372(1)(f), regularly receive goods that have been entered for the Community transit procedure, and

(c) have not committed any serious or repeated offences against customs or tax legislation.

2. To ensure the proper management of the simplifications, authorisations shall be granted only where:

(a) the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and

(b) the persons concerned keep records which enable the customs authorities to carry out effective controls.

▼M29

3. Where the person concerned holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the requirements set out in paragraph 1(c) and 2(b) of this Article shall be deemed to be met.

▼M19*Article 374*

1. An application for authorisation to use simplifications, hereinafter referred to as 'the application', shall be made in writing. It shall be dated and signed.

2. The application must include all the facts which will allow the customs authorities to check that the conditions subject to which use of the simplifications may be granted have been met.

Article 375

1. The application shall be lodged with the customs authorities of the Member State in which the applicant is established.

2. The authorisation shall be issued or the application rejected within three months at most of the date on which the application is lodged.

Article 376

1. The dated and signed original of the authorisation and one or more copies thereof shall be given to the holder.

2. The authorisation shall specify the conditions for use of the simplifications and lay down the operating and control methods. It shall be valid from the date of issue.

3. In the case of the simplifications referred to in Article 372(1)(c), (d) and (g), authorisations shall be presented whenever the office of departure so requires.

Article 377

1. The holder of an authorisation shall inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.

2. The date on which the decision takes effect shall be indicated in a decision revoking or amending authorisation.

Article 378

1. The customs authorities shall keep applications and attached supporting documents, together with a copy of any authorisations issued.

▼M19

2. Where an application is rejected or an authorisation is annulled or revoked, the application and the decision rejecting or annulling or revoking the application, as the case may be, and all attached supporting documents shall be kept for at least three years from the end of the calendar year in which the application was rejected or the authorisation was annulled or revoked.

Subsection 2

Comprehensive guarantee and guarantee waiver*Article 379*

1. The principal may use a comprehensive guarantee, or guarantee waiver, up to a reference amount.

▼M20

For the application of the first subparagraph a calculation is made of the amount of the customs debt which may be incurred for each transit operation. When the necessary data is not available the amount is presumed to be EUR 7 000 unless other information known to the customs authorities leads to a different figure.

▼M19

2. The reference amount shall be the same as the amount of customs debt which may be incurred in respect of goods the principal places under the Community transit procedure during a period of at least one week.

The office of guarantee shall establish the amount in collaboration with the party concerned on the basis of the information on goods he has carried in the past and an estimate of the volume of intended Community transit operations as shown, *inter alia*, by his commercial documentation and accounts.

In establishing the reference amount, account shall be taken of the highest rates of duty and charges applicable to the goods in the Member State of the office of guarantee. ►M21 Community goods carried or to be carried in accordance with the Convention on a common transit procedure shall be treated as non-Community goods. ◄

3. The office of guarantee shall review the reference amount annually, particularly in the light of information obtained from the office or offices of departure, and shall adjust it if necessary.

4. The principal shall ensure that the amount at stake does not exceed the reference amount, taking into account any operations for which the procedure has not yet ended.

The principal shall inform the office of guarantee when the reference amount falls below a level sufficient to cover his Community transit operations.

Article 380

1. The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article 379.

2. The amount to be covered by the comprehensive guarantee may be reduced:

- (a) to 50 % of the reference amount where the principal demonstrates that his finances are sound and that he has sufficient experience of the Community transit procedure;
- (b) to 30 % of the reference amount where the principal demonstrates that his finances are sound, that he has sufficient experience of the

▼M19

Community transit procedure and that he cooperates very closely with the customs authorities.

3. A guarantee waiver may be granted where the principal demonstrates that he maintains the standards of reliability described in paragraph 2(b), is in command of transport operations and has sufficient financial resources to meet his obligations.
4. For the purpose of paragraphs 2 and 3, the Member States shall take into account the criteria set out in Annex 46b.

Article 381

1. To be authorised to furnish a comprehensive guarantee in respect of the types of goods referred to in Annex 44c, a principal must demonstrate, not only that he meets the conditions of Article 373, but also that his finances are sound, that he has sufficient experience of the Community transit procedure and either that he cooperates very closely with the customs authorities or that he is in command of transport operations.
2. The amount to be covered by the comprehensive guarantee referred to in paragraph 1 may be reduced:
 - (a) to 50 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities and is in command of transport operations;
 - (b) to 30 % of the reference amount where the principal demonstrates that he cooperates very closely with the customs authorities, is in command of transport operations, and that he has sufficient financial resources to meet his obligations.
3. For the purposes of applying paragraphs 1 and 2, the customs authorities shall take account of the criteria set out in Annex 46b.

▼M21

- 3a. Paragraphs 1, 2 and 3 also apply where an application explicitly concerns the use of the comprehensive guarantee for both the types of goods referred to in Annex 44c and those not listed in that Annex under the same comprehensive guarantee certificate.

▼M19

4. The implementing rules concerning the temporary prohibition of the use of the comprehensive guarantee for a reduced amount or the comprehensive guarantee, as provided for in Article 94(6) and (7) of the Code are set out in Annex 47a to the Regulation.

Article 382

The comprehensive guarantee shall be furnished by a guarantor.

It shall be the subject of a guarantee document conforming to the specimen in Annex 48.

Article 346(2) shall apply *mutatis mutandis*.

Article 383

1. On the basis of the authorisation, the customs authorities shall issue the principal with one or more comprehensive guarantee certificates or guarantee waiver certificates, hereinafter referred to as certificates, drawn up as appropriate on a form corresponding to the specimen in Annex 51 or Annex 51a and supplemented in accordance with Annex 51b, to enable the principal to provide proof of the comprehensive guarantee or guarantee waiver.
2. The certificate shall be presented at the office of departure. Particulars of the certificate shall be entered on the transit declaration.

▼M20

However, where guarantee data is exchanged between the office of guarantee and the office of departure using information technology and computer networks, no certificate is presented to the office of departure.

▼M19

3. The period of validity of a certificate shall not exceed two years. That period may be extended by the office of guarantee for one further period which shall not exceed two years.

Article 384

1. Article 348(1) and the first subparagraph of Article 348(2) shall apply *mutatis mutandis* to the revocation and cancellation of the comprehensive guarantee.

2. From the effective date of revocation of an authorisation to use a comprehensive guarantee or guarantee waiver by the customs authorities, from the effective date of revocation by the office of guarantee of its acceptance of a guarantor's undertaking, or from the effective date of cancellation of an undertaking by a guarantor, certificates issued earlier may not be used to place goods under the Community transit procedure and shall be returned by the principal to the office of guarantee without delay.

3. Each Member State shall forward to the Commission the means by which certificates that remain valid and have not yet been returned may be identified. The Commission shall inform the other Member States.

4. Paragraph 3 shall also apply to certificates that have been declared as stolen, lost or falsified.

Subsection 3

Special loading lists*Article 385*

1. The customs authorities may authorise principals to use as loading lists lists which do not comply with all the requirements of Annexes 44a and 45.

Use of such lists shall be authorised only where:

- (a) they are produced by firms which use an integrated electronic or automatic data-processing system to keep their records;
- (b) they are designed and completed in such a way that they can be used without difficulty by the customs authorities;
- (c) they include, for each item, the information required under Annex 44a.

2. Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be authorised for use as loading lists under paragraph 1, even where such lists are produced by firms not using an integrated electronic or automatic data-processing system to keep their records.

3. Firms which use an integrated electronic or automatic data-processing system to keep their records and are already authorised under paragraphs 1 and 2 to use loading lists of a special type may also be authorised to use such lists for Community transit operations involving only one type of goods if this facility is made necessary by the computer programmes of the firms concerned.

▼M19

Subsection 4

Use of seals of a special type*Article 386*

1. The customs authorities may authorise principals to use special types of seals on means of transport or packages provided the customs authorities approve the seals as complying with the characteristics set out in Annex 46a.

2. Principals shall enter, opposite the heading 'seals affixed' in box 'D. Control by office of departure' of the transit declaration, the type, number and make of the seals used.

Principals shall affix seals no later than when goods are released.

Subsection 5

Exemption regarding prescribed itinerary*Article 387*

1. The customs authorities may grant an exemption from the requirement to follow a prescribed itinerary to principals who ensure that the customs authorities are able to ascertain the location of the consignments concerned at all times.

2. Holders of such exemptions shall enter one of the following endorsements in box 44 of the transit declaration:

- Dispensa de itinerario obligatorio
- fritaget for bindende transportrute
- Befreiung von der verbindlichen Beförderungsrute
- Απαλλαγή από την υποχρέωση τήρησης συγκεκριμένης διαδρομής
- Prescribed itinerary waived
- Dispense d'itinéraire contraignant
- Dispensa dall'itinerario vincolante
- Geen verplichte route
- Dispensa de itinerário vinculativo
- Vapautettu sitovan kuljetusreitien noudattamisesta
- Befrielse från bindande färdväg

▼A2

- Osvobození od stanovené trasy
- Ettenähtud marsruudist loobutud
- Atļauts novirzīties no noteiktā maršruta
- Leista nenustatyti maršruto
- Elóirt útvonal alól mentesítve
- Tnehhija ta'-itinerarju preskritt
- Zwolniony z wiążącej trasy przewozu
- Opustitev predpisane poti

▼M26

- Oslobodenie od predpisanej trasy

▼M30

- Освободено от задължителен маршрут
- Dispensa Scutit de la itinerariul obligatoriuprestabilit

▼M19

 Subsection 6
Authorised consignor status*Article 398*

Persons wishing to carry out Community transit operations without presenting the goods and the corresponding transit declaration at the office of departure may be granted the status of authorised consignor.

This simplification shall be granted solely to persons authorised to use a comprehensive guarantee or granted a guarantee waiver.

Article 399

The authorisation shall specify in particular:

- (a) the office or offices of departure responsible for forthcoming Community transit operations;
- (b) how, and by when, the authorised consignor is to inform the office of departure of forthcoming Community transit operations, in order that the office may carry out any necessary controls before the departure of the goods;
- (c) the identification measures to be taken, in which case the customs authorities may prescribe that the means of transport or the package or packages shall bear special seals, approved by the customs authorities as complying with the characteristics set out in Annex 46a and affixed by the authorised consignor;
- (d) the excluded categories or movements of goods.

Article 400

1. The authorisation shall stipulate that box 'C. Office of departure' of the transit declaration forms must:

- (a) be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
- (b) be stamped by the authorised consignor with a special metal stamp approved by the customs authorities and corresponding to the specimen in Annex 62; the stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose.

The authorised consignor shall complete the box by entering the date on which the goods are consigned and shall allocate a number to the transit declaration in accordance with the rules laid down in the authorisation.

2. The customs authorities may prescribe the use of forms bearing a distinctive mark as a means of identification.

Article 401

1. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamps or forms bearing the stamp of the office of departure or a special stamp.

▼ M19

He shall inform the customs authorities of the security measures taken pursuant to the first subparagraph.

2. In the event of the misuse by any person of forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in a particular Member State in respect of goods carried under cover of such forms unless he can satisfy the customs authorities by whom he was authorised that he took the measures required of him under paragraph 1.

Article 402

1. Not later than on consignment of the goods, authorised consignors shall complete the transit declaration and, where necessary, enter in box 44 the itinerary prescribed in accordance with Article 355(2) and, in box 'D. Control by office of departure', the period prescribed in accordance with Article 356 within which the goods must be presented at the office of destination, the identification measures applied and one of the following endorsements:

- Expedidor autorizado
- Godkendt afsender
- Zugelassener Versender
- Εγκριμένος αποστολέας
- Authorised consignor
- Expéditeur agréé
- Speditore autorizzato
- Toegelaten afzender
- Expedidor autorizado
- Hyväksytty lähettäjä
- Godkänd avsändare

▼ A2

- Schválený odesílatel
- Volitatud kaubasaatja
- Atzītais nosūtītājs
- Įgaliotas siuntėjas
- Engedélyezett feladó
- Awtorizzat li jibghat
- Upoważniony nadawca
- Pooblaščeni pošiljatelj
- Schválený odosielateľ

▼ M30

- Одобрен изпращач
- Expeditör agreed autorizat autorizat.

▼ M19

2. Where the customs authorities of the Member State of departure check a consignment before its departure, they shall record the fact in box 'D. Control by office of departure' of the transit declaration.

3. Following consignment, copy No 1 of the transit declaration shall be sent without delay to the office of departure. The customs authorities

▼ M19

may provide in the authorisation that copy No 1 be sent to the customs authorities of the Member State of departure as soon as the transit declaration is completed. The other copies shall accompany the goods.

Article 403

1. The authorised consignor may be authorised not to sign transit declarations bearing the special stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. This waiver shall be subject to the condition that the authorised consignor has previously given the customs authorities a written undertaking acknowledging that he is the principal for all Community transit operations carried out under cover of transit declarations bearing the special stamp.

2. Transit declarations made out in accordance with paragraph 1 shall contain, in the box reserved for the principal's signature, one of the following endorsements:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature
- Dispensa dalla firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura
- Vapautettu allekirjoituksesta
- Befriad från underskrift

▼ A2

- Podpis se nevyžaduje
- Allkirjanõudest loobutud
- Derīgs bez paraksta
- Leista nepasirašyti
- Aláírás alól mentesítve
- Firma mhux meħtieġa
- Zwolniony ze składania podpisu
- Opustitev podpisa

▼ M26

- Oslobodenie od podpisu

▼ M30

- Освобожден от подпис
- Dispensă de semnătură.

▼ M19*Article 404*

1. Where transit declarations are lodged at offices of departure which apply the provisions of Section 2, subsection 7, persons may be granted the status of authorised consignor if, as well as complying with the conditions set out in Articles 373 and 398, they lodge their transit

▼M19

declarations and communicate with the customs authorities using a data-processing technique.

2. An authorised consignor shall lodge a transit declaration at the office of departure before the release of the goods.

3. The authorisation shall indicate, inter alia, the time limit within which an authorised consignor shall lodge a transit declaration so that the customs authorities may, if necessary, carry out checks before the release of the goods.

Subsection 7

Authorised consignee status

Article 406

1. Persons who wish to receive at their premises or at any other specified place goods entered for the Community transit procedure without presenting them and copies No 4 and No 5 of the transit declaration at the office of destination may be granted the status of authorised consignee.

2. The principal shall have fulfilled his obligations under Article 96(1)(a) of the Code, and the Community transit procedure shall be deemed to have ended, when copies No 4 and No 5 of the transit declaration which accompanied the consignment, together with the intact goods, have been delivered within the prescribed period to the authorised consignee at his premises or at the place specified in the authorisation, the identification measures having been duly observed.

3. At the carrier's request the authorised consignee shall issue the receipt provided for in Article 362, which shall apply *mutatis mutandis*, in respect of each consignment delivered in accordance with paragraph 2.

Article 407

1. The authorisation shall specify in particular:

- (a) the office or offices of destination responsible for the goods received by the authorised consignee;
- (b) how and by when, the authorised consignee is to inform the office of destination of the arrival of the goods in order that the office may carry out any necessary controls upon arrival of the goods;
- (c) the excluded categories or movements of goods.

2. The customs authorities shall specify in the authorisation whether any action by the office of destination is required before the authorised consignee may dispose of goods received.

Article 408

1. When the goods arrive at his premises or at the places specified in the authorisation, the authorised consignee shall:

- (a) immediately inform the office of destination, in accordance with the procedure laid down in the authorisation, of any excess quantities, deficits, substitutions or other irregularities such as broken seals;

▼M20

- (b) without delay, send to the office of destination Copies No 4 and No 5 of the transit declaration which accompanied the goods, indi-

▼ M20

cating, except where communicated using a data processing technique, the date of arrival and the condition of any seals affixed.

▼ M19

2. The office of destination shall make the entries provided for in Article 361 on copies No 4 and No 5 of the transit declaration.

▼ M20*Article 408a*

1. Where the office of destination applies the provisions of Section 2 Subsection 7, persons may be granted the status of authorised consignee if, as well as complying with the conditions set out in Article 373, they use a data processing technique to communicate with the customs authorities.

2. The authorised consignee shall inform the office of destination of the arrival of the goods before the unloading.

3. The authorisation shall indicate, in particular, how and by when the authorised consignee receives the 'Anticipate Arrival Record' data from the office of destination for the purpose of applying, *mutatis mutandis*, Article 371.

▼ M19

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Subsection 8

Simplified procedures for goods carried by rail or in large containers**A. General provisions relating to carriage by rail***Article 412*

Article 359 shall not apply to the carriage of goods by rail.

▼ B*Article 413*

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Articles 414 to 425, 441 and 442 for the transport of goods by railway companies under cover of a 'consignment note CIM and express parcels' hereinafter referred to as the 'consignment note CIM'.

▼ M19*Article 414*

The CIM consignment note shall be equivalent to a Community transit declaration.

▼ B*Article 415*

The railway company of each Member State shall make the records held at their accounting offices available to the customs authorities of their country for purposes of control.

*Article 416***▼ M19**

1. A railway company which accepts goods for carriage under cover of a CIM consignment note serving as a Community transit declaration shall be the principal for that operation.

▼B

2. The railway company of the Member State through whose territory the goods enter the Community shall be the principal for operations in respect of goods accepted for transport by the railways of a third country.

Article 417

The railway companies shall ensure that consignments transported under the Community transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex 58.

The labels shall be affixed to the consignment note CIM and to the relevant railway wagon in the case of a full load or, in other cases, to the package or packages.

▼M12

The label referred to in the first paragraph may be replaced by a stamp reproducing the pictogram shown in Annex 58 in green ink

▼B*Article 418*

Where the contract of carriage is modified so that:

- a transport operation which was to end outside the customs territory of the Community ends within it,
- a transport operation which was to end within the customs territory of the Community ends outside it,

the railway companies shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, the railway companies may perform the modified contract; they shall forthwith inform the office of departure of the modification made.

Article 419

1. The consignment note CIM shall be produced at the office of departure in the case of a transport operation to which the Community transit procedure applies and which starts and is to end within the customs territory of the Community.

▼M13

2. The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2 and 3 of the CIM consignment note:

- (a) the symbol 'T1', where goods are moving under the external Community transit procedure;
- (b) the symbol 'T2', where goods, with the exception of those referred to in ►**M19** Article 340c(1) ◀, are moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- (c) the symbol 'T2F', where goods are moving under the internal Community transit procedure in accordance with ►**M19** Article 340c(1) ◀.

The symbol 'T2' or 'T2F' shall be authenticated by the application of the stamp of the office of departure

▼B

4. The goods referred to in ►**M19** Article 340c(2) ◀ shall be placed under the internal Community transit procedure for the whole of the journey from the Community station of departure to the station of destination in the customs territory of the Community, in accordance with arrangements determined by each Member State, without presentation at the office of departure of the consignment note CIM in respect

▼B

of the goods and without affixing the labels referred to in Article 417. However, this waiver shall not apply to consignment notes CIM drawn up for goods covered by the provisions in ►**M18** Article 843 ◄.

5. For the goods referred to in paragraph 2 the customs office for the station of destination shall act as the office of destination. If, however, the goods are released for free circulation or placed under another customs procedure at an intermediate station, the office responsible for that station shall act as the office of destination.

No formalities need be carried out at the office of destination with regard to the goods referred to in ►**M19** Article 340c(2) ◄.

6. For the purposes of the control referred to in Article 415, the railway companies shall, in the country of destination, make all the consignment notes CIM for the transport operations referred to in paragraph 4 available to the customs authorities, in accordance with any provisions defined by mutual agreement with those authorities.

7. When Community goods are transported by rail from a point in a Member State to a point in another Member State through the territory of a third country other than an EFTA country, the internal Community transit procedure shall apply. In this case the provisions of paragraphs 4, 5 second subparagraph and 6 shall apply *mutatis mutandis*.

Article 420

As a general rule and having regard to the identification measures applied by the railway companies, the office of departure shall not seal the means of transport or the packages.

Article 421

1. In the cases referred to in the first subparagraph of Article 419 (5), the railway company of the Member State responsible for the office of destination shall forward to the latter sheets 2 and 3 of the consignment note CIM.

2. The office of destination shall forthwith return sheet 2 to the railway company after stamping it and shall retain sheet 3.

Article 422

1. Article 419 and 420 shall apply to a transport operation which starts within the customs territory of the Community and is to end outside it.

2. The customs office for the frontier station through which the goods in transit leave the customs territory of the Community shall act as office of destination.

3. No formalities need be carried out at the office of destination.

Article 423

1. Where a transport operation starts outside the customs territory of the Community and is to end within it, the customs office for the frontier station through which the goods enter the customs territory of the Community shall act as office of departure.

No formalities need be carried out at the office of departure.

▼M4

2. The customs office for the station of destination shall act as the office of destination. The formalities referred to in Article 421 shall be carried out at the office of destination.

▼M4

3. Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 2 and 3 and the supplementary copy of sheet 3 forwarded by the railway company and endorse them with one of the following indications:

- Cleared
- Dédouané
- Verzollt
- Sdoganato
- Vrijgemaakt
- Toldbehandlet
- Εκτελωνισμένο
- Despachado de aduana
- Desalfandegado

▼M21

- Tulliselvitetty
- Tullklarerat

▼A2

- Propuštěno
- Lõpetatud
- Nomuitots
- Išleista
- Vámkezelve
- Mghoddija
- Odprawiony
- Ocarinjeno
- Prepustené

▼M30

- Οφορμένο
- Vãmuit

▼M4

This office shall return sheets 2 and 3, without delay, to the railway company after having stamped them and retained the supplementary copy of sheet 3.

4. The procedure referred to in paragraph 3 shall not apply to products subject to excise (SIC! excise) duty as defined in Article 3 (1) and Article 5 (1) of Council Directive 92/12/EEC ⁽¹⁾.

5. In the case referred to in paragraph 3 the competent customs authorities for the office of destination may request *a posteriori* verification of the endorsements made by the competent customs authorities for the intermediate station on sheets 2 and 3.

▼B*Article 424*

1. Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to

⁽¹⁾ OJ No L 76, 23.3.1992, p. 1.

▼B

act as office of departure and office of destination shall be those referred to in Articles 423 (1) and 422 (2) respectively.

2. No formalities need to be carried out at the offices of departure or destination.

Article 425

Goods which are transported under Articles 423 (1) or 424 (1) shall be considered as moving under the external Community transit procedure unless the Community status of the goods is established in accordance with Articles 313 to 340.

▼M19

B. Provisions relating to goods carried in large containers

▼M12*Article 426*

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Articles 427 to 442 for goods carried by the railway companies in large containers using transport undertakings as intermediaries, under cover of transfer notes referred to as 'TR transfer notes'. Such operations may include the dispatch of consignments by transport undertakings using modes of transport other than rail, to the nearest suitable railway station to the point of loading and from the nearest suitable railway station to the point of unloading, and any transport by sea in the course of the movement between those two stations.

▼B*Article 427*

For the purpose of Articles 426 to 442:

1. 'transport undertaking' means an undertaking constituted by the railway companies as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of TR transfer notes;
2. 'large container' means a container ► **M20** ————— ◀ that is:
 - designed in such a way that it can be properly sealed where the application of Article 435 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m²;
3. 'TR transfer note' means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer note shall bear a serial number in the top right-hand corner by which it can be identified. This number shall be made up of eight digits preceded by the letters TR.

The TR transfer note shall consist of the following sheets, in numerical order:

- 1: sheet for the head office of the transport undertaking,
- 2: sheet for the national representative of the transport undertaking at the station of destination,
- 3A: sheet for customs,
- 3B: sheet for the consignee,
- 4: sheet for the head office of the transport undertaking,

▼B

- 5: sheet for the national representative of the transport undertaking at the station of departure,
- 6: sheet for the consignor.

Each sheet of the TR transfer note, with the exception of sheet 3A, shall have a green band approximately four centimetres wide along its right-hand edge;

4. 'List of large containers', hereinafter referred to as 'list', means the document attached to a TR transfer note, of which it forms an integral part, which is intended to cover the consignment of several large containers from a single station of departure to a single station of destination, at which stations the customs formalities are carried out.

The list shall be produced in the same number of copies as the TR transfer note to which it relates.

The number of lists shall be shown in the box at the top right-hand corner of the TR transfer note reserved for that purpose.

In addition, the serial number of the appropriate TR transfer note shall be entered in the top right-hand corner of each list;

▼M12

5. 'nearest suitable railway station' means a railway station or terminal nearest to the point of loading or unloading, which is equipped to handle the large containers defined in point 2.

▼M19*Article 428*

TR transfer notes used by transport undertakings shall have the same legal force as transit declarations.

▼B*Article 429*

1. In each Member State the transport undertaking shall make available to the customs authorities for control purposes, through the medium of its national representative or representatives, the records held at its accounting office or offices or at those of its national representative or representatives.
2. At the request of the customs authorities, the transport undertaking or its national representative or representatives shall communicate to them forthwith any documents, accounting records or information relating to carriage operations completed or underway which those authorities consider they should see.
3. Where, in accordance with Article 428, TR transfer notes are treated as equivalent to ►**M19** Community transit declarations ◀, the transport undertaking or its national representatives or representatives shall:
 - (a) inform the customs office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs endorsement;
 - (b) inform the customs office of departure of any TR transfer note, sheet 1 of which has not been returned to it and in respect of which it has been unable to determine whether the consignment has been correctly presented to the customs office of destination or has been exported from the customs territory of the Community to a third country under Article 437.

▼B*Article 430*

1. In the case of transport operations referred to in Article 426 accepted by the transport undertaking in a Member State, the railway company of that Member State shall be the principal.
2. In the case of transport operations referred to in Article 426 accepted by the transport undertaking in a third country, the railway company of the Member State through which the goods enter the customs territory of the Community shall be the principal.

Article 431

If customs formalities have to be carried out during carriage by means other than rail to the station of departure or from the station of destination, only one large container may be covered by each TR transfer note.

Article 432

The transport undertaking shall ensure that transport operations carried out under the Community transit procedure are identified by labels bearing a pictogram, a specimen of which is shown in Annex 58. The labels shall be affixed to the TR transfer note and to the large container or containers concerned.

▼M12

The label referred to in the first paragraph may be replaced by a stamp reproducing the pictogram shown in Annex 58 in green ink.

▼B*Article 433*

Where a contract of carriage is modified so that:

- a transport operation which was to end outside the customs territory of the Community ends within it,
- a transport operation which was to end within the customs territory of the Community ends outside it,

the transport undertaking shall not perform the modified contract without the prior agreement of the office of departure.

In all other cases, the transport undertaking may perform the modified contract; it shall forthwith inform the office of departure of the modification made.

Article 434

1. Where a transport operation to which the Community transit procedure applies starts and is to end within the customs territory of the Community, the TR transfer note shall be presented at the office of departure.

▼M13

2. The office of departure shall clearly enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note:
 - (a) the symbol 'T1' where goods are moving under the external Community transit procedure;
 - (b) the symbol 'T2', where goods, with the exception of those referred to in ►M19 Article 340c(1) ◄, are moving under the internal Community transit procedure in accordance with Article 165 of the Code;

▼M13

- (c) the symbol 'T2F', where goods are moving under the internal Community transit procedure in accordance with ►**M19** Article 340c(1) ◄.

The symbol 'T2' or 'T2F' shall be authenticated by the application of the stamp of the office of departure.

3. The office of departure shall enter in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note separate references for the container(s) depending on which type of goods they contain and the symbol 'T1', 'T2' or 'T2F', as appropriate, wherever a TR transfer note covers:

- (a) containers carrying goods moving under the external Community transit procedure; and
- (b) containers carrying goods, with the exception of those referred to in ►**M19** Article 340c(1) ◄, moving under the internal Community transit procedure in accordance with Article 165 of the Code;
- (c) containers carrying goods moving under the internal Community transit procedure in accordance with ►**M19** Article 340c(1) ◄.

4. In cases covered by paragraph 3, where lists of large containers are used, separate lists shall be made out for each category of container and the serial number or numbers of the list or lists concerned shall be entered in the box reserved for customs on sheets 1, 2, 3A and 3B of the TR transfer note. The symbol 'T1', 'T2' or 'T2F', as appropriate to the category of container used, shall be entered alongside the serial number(s) of the list(s).

▼B

5. All sheets of the TR transfer note shall be returned to the person concerned.

6. The goods referred to in ►**M19** Article 340c(2) ◄ shall be placed under the internal Community transit procedure for the whole of the journey in accordance with arrangements determined by each Member State without presentation at the office of departure of the TR transfer note in respect of the goods and without affixing the labels referred to in Article 432. However, this waiver shall not apply to the TR transfer note drawn up for goods covered by the provisions in ►**M18** Article 843 ◄.

7. For the goods referred to in paragraph 2 the TR transfer note must be produced at the office of destination where the goods are declared for release for free circulation or for another customs procedure.

No formalities need be carried out at the office of destination in respect of the goods referred to in ►**M19** Article 340c(2) ◄.

8. For the purposes of the control referred to in Article 429, the transport undertaking shall in the country of destination make all TR transfer notes for the transport operations referred to in paragraph 6 available to the customs authorities in accordance with any provisions defined by mutual agreement with those authorities.

9. When Community goods are transported by rail from a point in a Member State to a point in another Member State through the territory of a third country other than an EFTA country, the internal Community transit procedure shall apply. In this case the provisions of paragraphs 6, 7 second subparagraph and 8 shall apply *mutatis mutandis*.

Article 435

Identification of goods shall be ensured in accordance with ►**M19** Article 357 ◄. However, the office of departure shall not normally seal large containers where identification measures are taken by the railway companies. If seals are affixed this shall be indicated in

▼B

the space reserved for customs use on sheets 3A and 3B of the TR transfer note.

Article 436

1. In the cases referred to in the first subparagraph of Article 434 (7) the transport undertaking shall deliver sheets 1, 2 and 3A of the TR transfer note to the office of destination.
2. The office of destination shall forthwith endorse sheets 1 and 2 and return them to the transport undertaking and shall retain sheet 3A.

Article 437

1. Where a transport operation starts within the customs territory of the Community and is to end outside it, Article 434 (1) to (5) and Article 435 shall apply.
2. The customs office responsible for the frontier station through which the goods leave the customs territory of the Community shall act as the office of destination.
3. No formalities need be carried out at the office of destination.

Article 438

1. Where a transport operation starts outside the customs territory of the Community and is to end within it, the customs office responsible for the frontier station through which the goods enter the Community shall act as the office of departure. No formalities need be carried out at the office of departure.
2. The customs office to which the goods are presented shall act as the office of destination.

The formalities laid down in Article 436 shall be carried out at the office of destination.

▼M6

3. Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 1, 2 and 3A of the TR transfer note presented by the transport undertaking and endorse them with at least one of the following indications:

- Despachado de aduana,
- Toldbehandlet,
- Verzollt,
- Εκτελωνισμενο,
- Cleared,
- Dédouané,
- Sdoganato,
- Vrijgemaakt,
- Desalfandegado,
- Tulliselvitetty,
- Tullklarerat,

▼A2

- Propuštěno,
- Lõpetatud,

▼ A2

- Nomuitots,
- Išleista,
- Vámkezelve,
- Mghoddija,
- Odprawiony,
- Ocarinjeno,
- Prepustené,

▼ M30

- Оформено,
- Vämuit.

▼ M6

This office shall return sheets 1 and 2, without delay, to the transport undertaking after having stamped them and retain sheet 3A.

4. The provisions of Article 423 (4) and (5) shall apply *mutatis mutandis*.

▼ B*Article 439*

1. Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Article 438 (1) and Article 437 (2) respectively.
2. No formalities need be carried out at the offices of departure or destination.

Article 440

Goods which are transported under Articles 438 (1) or 439 (1) shall be considered as moving under the external Community transit procedure unless the Community status of the goods is established in accordance with the provisions of Articles 313 to 340.

▼ M19

C. Other provisions

▼ B*Article 441*

1. ► **M19** Articles 350 and 385 ◀ shall apply to any loading lists which accompany the consignment note CIM or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the consignment note CIM or TR transfer note as the case may be.

In addition, the loading list shall include the wagon number to which the consignment note CIM refers or, where appropriate, the container number of the container containing the goods.

2. In the case of transport operations beginning within the customs territory of the Community comprising both goods moving under the external Community transit procedure and goods moving under the internal Community transit procedure, separate loading lists shall be made out; in the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be made out for each large container which contains both categories of goods.

The serial numbers of the loading lists relating to each of the two categories of goods shall be entered in the box reserved for the

▼B

description of goods on the consignment note CIM or TR transfer note, as the case may be.

3. In the cases referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Articles 413 to 442, the loading lists accompanying the consignment note CIM or the TR transfer note shall form an integral part thereof and shall have the same legal effects.

The original of such loading lists shall be stamped by the station of dispatch.

▼M19

D. Scope of the normal procedures and the simplified procedures

▼B*Article 442*

1. Where the Community transit procedure is applicable, the provisions of Articles 412 to 441 shall not preclude the use of the procedures laid down ► **M19** in Articles 344 to 362, 367 to 371 and 385 ◀, and the provisions of Articles 415 and 417 or 429 and 432 shall nevertheless apply.

2. In the cases referred to in paragraph 1, a reference to the Community transit document(s) used shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the consignment note CIM or TR transfer note is made out. The reference shall include the type of document, office of issue, date and registration number of each document used.

In addition, sheet 2 of the consignment note CIM or sheets 1 and 2 of the TR transfer note shall be authenticated by the railway company responsible for the last railway station involved in the Community transit operation. This company shall authenticate the document after ascertaining that transport of the goods is covered by the Community transit document or documents referred to.

3. Where a Community transit operation is carried out under cover of a TR transfer note in accordance with Articles 426 to 440, the consignment note CIM used for the operation shall be excluded from the scope of paragraphs 1 and 2 and of Articles 413 to 425. The consignment note CIM shall bear a clear reference to the TR transfer note in the box reserved for particulars of accompanying documents. That reference shall include the words 'TR transfer note' followed by the serial number.

▼M19*Article 442a*

1. Where production of the Community transit declaration at the office of departure is not required in respect of goods which are to be dispatched under cover of a CIM consignment note or a TR transfer note in accordance with Articles 413 to 442, the customs authorities shall take the necessary measures to ensure that copies No 1, No 2 and No 3 of the CIM consignment note, or copies No 1, No 2, No 3A and No 3B of the TR transfer note bear the 'T1', 'T2' or 'T2F' symbol, as the case may be.

2. Where goods carried in accordance with Articles 413 to 442 are intended for an authorised consignee, the customs authorities may provide that, by way of derogation from Article 406(2) and Article 408(1)(b), copies No 2 and No 3 of the CIM consignment note, or copies No 1, No 2 and No 3A of the TR transfer note are to be delivered direct by the railway company or by the transport undertaking to the office of destination.

▼M19

Subsection 9

Simplified procedures for transport by air*Article 444*

1. An airline may be authorised to use the goods manifest as a transit declaration where it corresponds in substance to the specimen in Appendix 3 of Annex 9 to the Convention on International Civil Aviation (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the airports of departure and destination. The airline shall send the customs authorities of each of the airports concerned an authenticated copy of the authorisation.

2. Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure provided for in Article 340c(1), those goods shall be listed on separate manifests.

3. Each manifest shall bear an endorsement dated and signed by the airline, identifying it:

- by the 'T1' symbol where the goods are placed under the external Community transit procedure; or
- by the 'T2F' symbol where the goods are placed under the internal Community transit procedure, provided for in Article 340c(1).

4. The manifest shall also include the following information:

- (a) the name of the airline transporting the goods;
- (b) the flight number;
- (c) the date of the flight;
- (d) the name of the airport of loading (airport of departure) and unloading (airport of destination).

It shall also indicate, for each consignment:

- (a) the number of the air waybill;
- (b) the number of packages;
- (c) the normal trade description of the goods including all the details necessary for their identification;
- (d) the gross mass.

Where goods are grouped, their description shall be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated. In such cases the air waybills for consignments on the manifest shall include the normal trade description of the goods including all the details necessary for their identification.

5. At least two copies of the manifest shall be presented to the customs authorities at the airport of departure, which shall retain one copy.

6. A copy of the manifest shall be presented to the customs authorities at the airport of destination.

7. Once a month, after authenticating the list, the customs authorities at each airport of destination shall transmit to the customs authorities at each airport of departure a list drawn up by the airlines of the manifests which were presented to them during the previous month.

▼M19

The description of each manifest in that list shall include the following information:

- (a) the reference number of the manifest;
- (b) the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- (c) the name (which may be abbreviated) of the airline which carried the goods;
- (d) the flight number; and
- (e) the date of the flight.

The authorisation may also provide for the airlines themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the airport of destination shall inform the customs authorities of the airport of departure and the authority which granted the authorisation, referring in particular to the air waybills for the goods in question.

Article 445

1. An airline may be authorised to use a manifest transmitted by data exchange systems as a transit declaration if it operates a significant number of flights between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), airlines need not be established in the Community if they have a regional office there.

2. On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the airports of departure and destination linked by electronic data interchange systems are situated.

Provided no objection is received within 60 days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the airports to which it refers.

3. For the purposes of the simplification, the manifest drawn up at the airport of departure shall be transmitted to the airport of destination by electronic data interchange system.

The airline shall enter against the relevant items in the manifest:

- (a) the 'T1' symbol where the goods are placed under the external Community transit procedure;
- (b) the 'TF' symbol where the goods are placed under the internal Community transit procedure provided for in Article 340c(1);
- (c) the letters 'TD' for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the airline shall also enter the letters 'TD' in the corresponding airway bill as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- (d) the letter 'C' (equivalent to 'T2L') for goods whose Community status may be demonstrated;
- (e) the letter 'X' for Community goods to be exported and which are not placed under a transit procedure.

▼M19

The manifest must also include the information provided for in Article 444(4).

4. The Community transit procedure shall be deemed to be ►C7 ended ◀ when the manifest transmitted by electronic data exchange system is available to the customs authorities of the airport of destination and the goods have been presented to them.

The records kept by the airline shall contain at least the information referred to in the second subparagraph of paragraph 3.

If necessary, the customs authorities at the airport of destination shall transmit to the customs authorities at the airport of departure, for verification, the relevant details of manifests received by electronic data interchange system.

5. Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code:

- (a) the airline shall notify the customs authorities of all offences and irregularities;
- (b) the customs authorities at the airport of destination shall notify the customs authorities at the airport of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

Subsection 10

Simplified procedures for maritime transport

Article 446

Where Articles 447 and 448 apply, it shall not be necessary to furnish a guarantee.

Article 447

1. Shipping companies may be authorised to use the goods manifest as a transit declaration (simplified procedure — level 1).

For Community transit operations, the authorisation shall indicate the form of the manifest and the ports of departure and destination. The shipping company shall send the customs authorities of each of the ports concerned an authenticated copy of the authorisation.

2. Where a transport operation involves goods which must be placed under the external Community transit procedure and goods which must be placed under the internal Community transit procedure in accordance with Article 340c(1), those goods shall be listed on separate manifests.

3. Each manifest shall bear an endorsement dated and signed by the shipping company, identifying it:

- (a) by the 'T1' symbol where the goods are placed under the external Community transit procedure; or
- (b) by the 'T2F' symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1).

4. The manifest shall also contain the following information:

- (a) the name and full address of the shipping company carrying the goods;
- (b) the identity of the vessel;
- (c) the place of loading;
- (d) the place of unloading.

▼M19

It shall also indicate, for each consignment:

- (a) the reference for the bill of lading;
- (b) the number, kind, markings and identification numbers of the packages;
- (c) the normal trade description of the goods including all the details necessary for their identification;
- (d) the gross mass in kilograms;
- (e) where appropriate, the identifying numbers of containers.

5. At least two copies of the manifest must be presented to the customs authorities at the port of departure, which shall keep one copy.

6. A copy of the manifest shall be presented to the customs authorities at the port of destination.

7. Once a month, after authenticating the list, the customs authorities at each port of destination shall transmit to the customs authorities at each port of departure a list drawn up by the shipping companies of the manifests which were presented to them during the previous month.

The description of each manifest in that list shall include the following information:

- (a) the reference number of the manifest;
- (b) the symbol identifying the manifest as a transit declaration in accordance with paragraph 3;
- (c) the name (which may be abbreviated) of the shipping company which carried the goods;
- (d) the date of the maritime transport operation.

The authorisation may also provide for the shipping companies themselves to transmit the information referred to in the first subparagraph.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the customs authorities of the port of destination shall inform the customs authorities of the port of departure and the authority which granted the authorisation, referring in particular to the bills of lading for the goods in question.

Article 448

1. A shipping company may be authorised to use a single manifest as a transit declaration if it operates a significant number of regular voyages between the Member States (simplified procedure — level 2).

By way of derogation from Article 373(1)(a), shipping companies need not be established in the Community if they have a regional office there.

2. On receipt of an application for authorisation, the customs authorities shall notify the other Member States in whose territories the ports of departure and destination are situated.

Provided no objection is received within sixty days of the date of notification, the customs authorities shall issue the authorisation.

This authorisation shall be valid in all the Member States concerned and shall apply only to Community transit operations between the ports to which it refers.

3. For the purposes of the simplification, the shipping company may use a single manifest for all goods carried; where it does so, it shall enter against the relevant items in the manifest:

- (a) the 'T1' symbol where the goods are placed under the external Community transit procedure;

▼M19

- (b) the ‘TF’ symbol where the goods are placed under the internal Community transit procedure in accordance with Article 340c(1);
- (c) the letters ‘TD’ for goods already placed under a transit procedure, or carried under the inward processing, customs warehouse or temporary admission procedure. In such cases, the shipping company shall also enter the letters ‘TD’ in the corresponding bill of lading or other appropriate commercial document as well as a reference for the procedure used, the reference number and date of the transit declaration or transfer document and the name of the issuing office;
- (d) the letter ‘C’ (equivalent to ‘T2L’) for goods whose Community status may be demonstrated;
- (e) the letter ‘X’ for Community goods to be exported and which are not placed under a transit procedure.

The manifest must also include the information provided for in Article 447(4).

4. The Community transit procedure shall be deemed to be concluded when the manifest and the goods are presented to the customs authorities at the port of destination.

The records kept by the shipping company in accordance with Article 373(2)(b) shall contain at least the information referred to in the first subparagraph of paragraph 3.

Where necessary, the customs authorities at the port of destination shall transmit the relevant details of manifests to the customs authorities at the port of departure for verification.

5. Without prejudice to the provisions of Articles 365 and 366, Articles 450a to 450d and Title VII of the Code, the following notifications shall be made:

- (a) the shipping company shall notify all offences and irregularities to the customs authorities;
- (b) the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.

▼M13**▼M19**

 Subsection 11

Simplified procedure for transport by pipeline
▼B*Article 450*

1. Where the Community transit procedure applies, the formalities relating to the procedure shall be adapted in accordance with paragraphs 2 to 6 for goods transported by pipeline.
2. Goods transported by pipeline shall be deemed to be placed under the Community transit procedure:
 - on entry into the customs territory of the Community for those goods which enter that territory by pipeline,
 - on placing into the pipeline system for those goods which are already within the customs territory of the Community.

Where necessary, the Community status of the goods shall be established in accordance with Articles 313 to 340.

▼B

3. For the goods referred to in paragraph 2, the operator of the pipeline established in the Member State through the territory of which the goods enter the customs territory of the Community or the operator of the pipeline in the Member State in which the movement starts shall be the principal.

4. For the purposes of Article 96 (2) of the Code, the operator of a pipeline established in a Member State through the territory of which the goods are transported by pipeline shall be regarded as the carrier.

5. The Community transit operation shall be deemed to end when the goods transported by pipeline arrive at the consignee's plant or are accepted into the distribution network of a consignee, and are entered in his records.

6. The undertakings involved in carriage of the goods shall keep records and make them available to the customs authorities for the purpose of any controls considered necessary in connection with the Community transit operations referred to in paragraphs 2 to 4.

▼M19

Section 4

Customs debt and recovery*Article 450a*

The time limit referred to in the third indent of Article 215(1) of the Code shall be 10 months from acceptance of the transit declaration.

Article 450b

1. Where, following initiation of recovery proceedings for other charges, the customs authorities determined in accordance with Article 215 of the Code (hereinafter referred to as 'the requesting authorities') obtain evidence by whatever means regarding the place where the events giving rise to the customs debt occurred, those authorities shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place (hereinafter referred to as 'the requested authorities').

The requested authorities shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. If no response is received within three months, the requesting authorities shall immediately resume the recovery proceedings they initiated.

2. Where the requested authorities are competent, they shall initiate new proceedings for recovery of other charges, where appropriate after the three months period referred to in paragraph 1, second subparagraph, and on condition that the requesting authorities are immediately informed.

Any uncompleted proceedings for recovery of other charges initiated by the requesting authorities shall be suspended as soon as the requested authorities inform them that they have decided to take action for recovery.

As soon as the requested authorities provide proof that they have recovered the sums in question, the requesting authorities shall repay any other charges already collected or cancel the recovery proceedings.

*Article 450c***▼M21**

1. Where the procedure has not been discharged, the customs authorities of the Member State of departure shall, within 12 months of the

▼M21

date of acceptance of the transit declaration, notify the guarantor that the procedure has not been discharged.

1a. Where the procedure has not been discharged, the customs authorities, determined in accordance with Article 215 of the Code, shall, within three years of the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the Community transit operation in question; the notification shall state the number and date of the declaration, the name of the office of departure, the name of the principal and the amount involved.

2. The guarantor shall be released from his obligations if either of the notifications provided for in paragraphs 1 and 1a have not been issued to him before the expiry of the time limit.

▼M19

3. Where either of the notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

Article 450d

The Member States shall assist each other in determining the authorities competent for recovery.

Those authorities shall inform the office of departure and the office of guarantee of all cases in which a customs debt was incurred in connection with Community transit declarations accepted by the office of departure, and of the action taken against the debtor to recover the sums concerned.

▼B*CHAPTER 9***▼M22***Transport under the TIR or ATA procedure***▼B***Section 1***Common Provisions***Article 451***▼M22**

1. Where goods are transported from one point in the customs territory of the Community to another under the procedure for the international transport of goods under cover of TIR carnets (TIR Convention) or under cover of ATA carnets (ATA Convention ►**M26** /Istanbul Convention ◀), the customs territory of the Community shall, for the purposes of the rules governing the use of the TIR or ATA carnets for such transport, be considered to form a single territory.

▼B

2. For the purposes of using ATA carnets as transit documents, 'transit' shall mean the transport of goods from a customs office situated in the customs territory of the Community to another customs office situated within the same territory.

Article 452

Where, in the course of transport from one point in the customs territory of the Community to another, goods pass through the territory of a third country, the controls and formalities associated with the TIR or ATA

▼B

procedure shall be carried out at the points where the goods temporarily leave the customs territory of the Community and where they re-enter that territory.

Article 453

1. Goods transported under cover of TIR or ATA carnets within the customs territory of the Community shall be deemed to be non-Community goods, unless their Community status is duly established.

▼M7

2. The Community status of the goods referred to in paragraph 1 shall be determined in accordance with ►**M22** Articles 314b to 324f ◀, or, where appropriate, with Articles 325 to 334 within the limits laid down in Article 326.

▼M22

Section 2

The TIR procedure*Article 454*

The provisions of this section apply to the transport of goods under cover of TIR carnets where import duties or other charges within the Community are involved.

▼M26*Article 454a*

1. Following an application by the consignee, the customs authorities may grant him the status of authorised consignee, thereby authorising him to receive at his premises or at any other specified place goods transported under the TIR procedure.

2. The authorisation referred to in paragraph 1 shall be granted only to persons who:

- (a) are established in the Community;
- (b) regularly receive goods that have been entered for the TIR procedure, or whose customs authorities know that they can meet the obligations under that procedure;
- (c) have not committed any serious or repeated offences against customs or tax legislation.

Article 373(2) shall apply *mutatis mutandis*.

The authorisation shall apply solely in the Member State where the authorisation was granted.

The authorisation shall apply only to TIR operations that have as the final place of unloading the premises specified in the authorisation.

3. Articles 374 and 375, Article 376(1) and (2), and Articles 377 and 378 shall apply *mutatis mutandis* to the procedure relating to the application referred to in paragraph 1.

4. Article 407 shall apply *mutatis mutandis* with respect to the procedure laid down in the authorisation referred to in paragraph 1.

▼M29

5. Where the person concerned holds an AEO certificate referred to in point (a) or (c) of Article 14a(1), the requirements set out in point (c) of the first subparagraph of paragraph 2 of this Article and in Article 373(2)(b) shall be deemed to be met.

▼M26*Article 454b*

1. In respect of goods arriving at his premises or at the place specified in the authorisation referred to in Article 454a, the authorised consignee shall comply with the following obligations, in accordance with the procedure laid down in the authorisation:
 - (a) inform the customs authorities at the office of destination of the arrival of the goods;
 - (b) immediately inform the customs authorities at the office of destination of any broken seals, and of any other irregularities such as excess quantities, deficits, or substitutions;
 - (c) without delay, enter the results of the unloading into his records;
 - (d) without delay, present to the customs authorities at the office of destination an advice indicating the particulars and condition of any seals affixed and the date of the entry into the records.
2. The authorised consignee shall ensure that the TIR Carnet is presented, without delay, to the customs authorities at the office of destination.
3. The customs authorities at the office of destination shall make the necessary endorsements on the TIR Carnet and, in accordance with the procedure laid down in the authorisation, shall ensure that the TIR Carnet is returned to the TIR carnet holder or to the person acting on his behalf.
4. The date of termination of the TIR operation shall be the date of the entry into the records referred to in point (c) of paragraph 1. However, in the cases referred to in point (b) of paragraph 1, the date of termination of the TIR operation shall be the date of the endorsement of the TIR Carnet.
5. At the request of the TIR carnet holder, the authorised consignee shall issue a receipt, the form of which shall correspond to a copy of the advice referred to in point (d) of paragraph 1. The receipt shall not be used as proof of the termination of the TIR operation within the meaning of Article 454c(2).

Article 454c

1. The TIR carnet holder shall have fulfilled his obligations under point (o) of Article 1 of the TIR Convention when the TIR carnet together with the road vehicle, the combination of vehicles or the container and the goods have been delivered intact to the authorised consignee at his premises or at the place specified in the authorisation.
2. The termination of the TIR operation, within the meaning of point (d) of Article 1 of the TIR Convention, shall have occurred when the requirements of Article 454b(1) and (2) have been met.

▼M22*Article 455*

1. The customs authorities of the Member State of destination or exit shall return the appropriate part of Voucher No 2 of the TIR carnet to the customs authorities of the Member State of entry or departure without delay and at most within one month of the date when the TIR operation was terminated.
2. If the appropriate part of Voucher No 2 of the TIR carnet is not returned to the customs authorities of the Member State of entry or departure within two months of the date of acceptance of the TIR carnet, those authorities shall inform the guaranteeing association concerned, without prejudice to the notification to be made in accordance with Article 11(1) of the TIR Convention.

▼ **M22**

They shall also inform the holder of the TIR carnet, and shall invite both the latter and the guaranteeing association concerned to furnish proof that the TIR operation has been terminated.

3. The proof referred to in the second subparagraph of paragraph 2 may be furnished to the satisfaction of the customs authorities in the form of a document certified by the customs authorities of the Member State of destination or exit identifying the goods and establishing that they have been presented at the customs office of destination or exit.

4. The TIR operation shall also be considered as having been terminated where the holder of the TIR carnet/guaranteeing association concerned presents, to the satisfaction of the customs authorities, a customs document issued in a third country entering the goods for a customs-approved treatment or use, or a copy or photocopy thereof, identifying the goods. Copies or photocopies must be certified as being true copies by the body which certified the original documents, by the authorities of the third countries concerned or by the authorities of one of the Member States.

Article 455a

1. Where the customs authorities of the Member State of entry or departure have not received proof within four months of the date of the acceptance of the TIR carnet that the TIR operation has been terminated, they shall initiate the enquiry procedure immediately in order to obtain the information needed to discharge the TIR operation or, where this is not possible, to establish whether a customs debt has been incurred, identify the debtor and determine the customs authorities responsible for entry in the accounts.

If the customs authorities receive information earlier that the TIR operation has not been terminated, or suspect that to be the case, they shall initiate the enquiry procedure forthwith.

2. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the termination of the TIR operation was falsified and the enquiry procedure is necessary to achieve the objectives of paragraph 1.

3. To initiate the enquiry procedure, the customs authorities of the Member State of entry or departure shall send the customs authorities of the Member State of destination or exit a request together with all the necessary information.

4. The customs authorities of the Member State of destination or exit shall respond without delay.

5. Where an enquiry establishes that the TIR operation was terminated correctly, the customs authorities of the Member State of entry or departure shall immediately inform the guaranteeing association and the holder of the TIR carnet and, where appropriate, any customs authorities that may have initiated a recovery procedure in accordance with Articles 217 to 232 of the Code.

Article 456

1. When an offence or irregularity under the TIR Convention gives rise to a customs debt in the Community, the provisions of this section shall apply *mutatis mutandis* to the other charges mentioned in Article 91(1)(a) of the Code.

▼M22

2. Articles 450a, 450b and 450d shall apply *mutatis mutandis* to the recovery procedure relating to the use of the TIR carnet.

Article 457

1. For the purposes of Article 8(4) of the TIR Convention, when a TIR operation is carried out on the customs territory of the Community, any guaranteeing association established in the Community may become liable for the payment of the secured amount of the customs debt relating to the goods concerned in the TIR operation up to a limit per TIR carnet of EUR 60 000 or the national currency equivalent thereof.

2. The guaranteeing association established in the Member State competent for recovery under Article 215 of the Code shall be liable for payment of the secured amount of the customs debt.

3. A valid notification of non-discharge of a TIR operation made by the customs authorities of one Member State, identified as competent for recovery under the third indent of Article 215(1) of the Code, to the guaranteeing association authorised by those authorities shall also be valid where the customs authorities of another Member State, identified as competent under the first or second indent of Article 215(1) of the Code, later proceed with recovery from the guaranteeing association authorised by those latter authorities.

▼M7*Article 457a*

Where customs authorities of a Member State decide to exclude a person from the TIR procedure under the provisions of Article 38 of the TIR Convention, this decision shall apply throughout the customs territory of the Community.

To that end, the Member State shall communicate its decision, together with the date of application, to the other Member States and the Commission.

This decision shall apply to all TIR carnets presented to a customs office for acceptance.

▼M10*Article 457b*

1. Where a TIR operation concerns the same goods as those covered ► **M19** by Annex 44c ◀ or where the customs authorities consider it necessary, the office of departure/office of entry may prescribe an itinerary for the consignment. The itinerary shall be changed, on application by the holder of the TIR carnet, only by the customs authorities of the Member State in which the consignment is located in the course of its prescribed movement. The customs authorities shall record the relevant details on the TIR carnet and inform the customs authorities of the office of departure/office of entry without delay.

Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

2. In the case of *force majeure* the carrier may diverge from the prescribed itinerary. The consignment and the TIR carnet shall be presented without delay to the nearest customs authorities of the Member State in which the consignment is located. The customs authorities shall inform the office of departure/office of entry without delay and record the relevant details on the TIR carnet.

▼ B

Section 3

▼ M22**The ATA procedure***Article 457c*

1. This Article shall apply without prejudice to the specific provisions of the ATA Convention ► M26 or the Istanbul Convention ◀ concerning the liability of the guaranteeing associations when an ATA carnet is being used.

2. Where it is found that, in the course of or in connection with a transit operation carried out under cover of an ATA carnet, an offence or irregularity has been committed in a particular Member State, the recovery of duties and other charges which may be payable shall be effected by that Member State in accordance with Community or national provisions, without prejudice to the institution of criminal proceedings.

3. Where it is not possible to determine in which territory the offence or irregularity was committed, such offence or irregularity shall be deemed to have been committed in the Member State where it was detected unless, within the period referred to in Article 457d(2), proof of the regularity of the operation or of the place where the offence or irregularity was actually committed is furnished to the satisfaction of the customs authorities.

Where no such proof is furnished and the said offence or irregularity is thus deemed to have been committed in the Member State in which it was detected, the duties and other charges relating to the goods concerned shall be levied by that Member State in accordance with Community or national provisions.

If the Member State where the said offence or irregularity was actually committed is subsequently determined, the duties and other charges (apart from those levied, pursuant to the second subparagraph, as own resources of the Community) to which the goods are liable in that Member State shall be returned to it by the Member State which had originally recovered them. In that case, any overpayment shall be repaid to the person who had originally paid the charges.

Where the amount of the duties and other charges originally levied and returned by the Member State which had recovered them is smaller than that of the duties and other charges due in the Member State where the offence or irregularity was actually committed, that Member State shall levy the difference in accordance with Community or national provisions.

The customs administrations of the Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

Article 457d

1. Where an offence or irregularity is found to have been committed in the course of or in connection with a transit operation carried out under cover of an ATA carnet, the customs authorities shall notify the holder of the ATA carnet and the guaranteeing association within the period prescribed in Article 6(4) of the ATA Convention ► M26 or in Article 8(4) of Annex A to the Istanbul Convention ◀.

2. Proof of the regularity of the operation carried out under cover of an ATA carnet within the meaning of the first subparagraph of Article 457c(3) shall be furnished within the period prescribed in Article 7(1)

▼M22

and (2) of the ATA Convention ►**M26** or in Article 9(1)(a) and (b) of Annex A to the Istanbul Convention ◀.

3. The proof referred to in paragraph 2 shall be furnished to the satisfaction of the customs authorities using one of the following methods:

- (a) by production of a customs or commercial document certified by the customs authorities establishing that the goods in question have been presented at the office of destination;
- (b) by the production of a customs document showing entry for a customs procedure in a third country, or a copy or photocopy thereof, certified as a true copy either by the body which endorsed the original document, or by the authorities of the third country concerned, or by the authorities of one of the Member States;
- (c) by the evidence referred to in Article 8 of the ATA Convention ►**M26** or in Article 10 of Annex A to the Istanbul Convention ◀.

The documents referred to in points (a) and (b) of the first subparagraph shall include information enabling the goods in question to be identified.

▼B*Article 458*

1. The customs authorities shall designate a coordinating office in each Member State for any action concerning infringements or irregularities relating to ATA carnets.

Those authorities shall inform the Commission of the designation of the coordinating offices together with their full address. A list of the offices shall be published in the *Official Journal of the European Communities*, C series.

2. For the purposes of determining the Member State responsible for levying the duties and other charges due, the Member State in which an offence or irregularity committed during a transit operation carried out under cover of an ATA carnet is detected within the meaning of the second subparagraph of ►**M22** Article 457c(3) ◀ shall be the Member State where the goods were found or, if they have not been found, the Member State whose coordinating office holds the most recent voucher from the carnet.

Article 459

1. Where the customs authorities of a Member State establish that a customs debt has been incurred, a claim shall be sent to the guaranteeing association with which that Member State is linked as soon as possible. Where the incurrence of the debt is due to the fact that the goods covered by the ATA carnet have not been re-exported or have not been assigned a customs-approved treatment or use within the periods laid down by the ATA Convention ►**M26** or the Istanbul Convention ◀, this claim shall be sent at the earliest three months after the date of expiry of the carnet.

2. The coordinating office making the claim shall at the same time, as far as possible, send to the coordinating office in the jurisdiction of which the office of temporary admission is situated, an information memo drawn up in accordance with the model shown in Annex 59.

▼B

The information memo shall be accompanied by a copy of the undischarged voucher, if the coordinating office has it in its possession. The information memo may also be used whenever this is deemed necessary.

Article 460

1. The amount of duties and taxes arising from the claim referred to in Article 459 shall be calculated by means of the model taxation form set out in Annex 60 completed in accordance with the instructions attached to it.

The taxation form may be sent later than the claim, though not more than three months from the claim and in any event not more than six months from the date on which the customs authorities initiate the recovery proceedings.

2. In accordance with Article 461 and as provided therein, the sending of this form to a guaranteeing association by the customs administration with which that association is connected shall not release the other guaranteeing associations in the Community from an obligation to pay duties and other charges if it is found that the offence or irregularity was committed in a Member State other than the one in which the proceedings were initiated.

3. The taxation form shall be completed in duplicate or triplicate, as necessary. The first copy shall be for the guaranteeing association connected with the customs authority of the Member State in which the claim is made. The second copy shall be retained by the issuing coordinating office. Where necessary the issuing coordinating office shall send the third copy to the coordinating office in whose jurisdiction (SIC! jurisdiction) the office of temporary admission is situated.

Article 461

1. Where it is established that the offence or irregularity was committed in a Member State other than the one in which the proceedings were initiated, the coordinating office of the first Member State shall close the file as far as it is concerned.

2. For the purposes of closure it shall send to the coordinating office of the second Member State the contents of the file in its possession and if necessary shall refund to the guaranteeing association with which it is connected any sums which that association may have deposited or provisionally paid.

However, the file shall be closed only if the coordinating office of the first Member State receives a discharge from the coordinating office of the second Member State indicating that claim proceedings have been initiated in the latter Member State, in accordance with the rules of the ATA Convention ►**M26** or of the Istanbul Convention ◄. This discharge shall be drawn up in accordance with the model in Annex 61.

3. The coordinating office of the Member State where the offence or irregularity was committed shall take over the recovery proceedings and where necessary collect from the guaranteeing association with which it is connected the amount of duties and other charges due at the rates in force in the Member State where this office is situated.

4. The proceedings must be transferred within a period of one year counting from the expiry of the carnet on condition that payment has not become definitive pursuant to Article 7 (2) or (3) of the ATA Convention ►**M26** or Article 9(1)(b) and (c) of Annex A to the

▼B

Istanbul Convention ◀. Should this time limit be exceeded the third and fourth paragraphs of ►**M22** Article 457c(3) ◀ shall apply.

CHAPTER 10

Transport under the form 302 procedure

Article 462

1. Where, in accordance with Articles 91 (2) (e) and 163 (2) (e) of the Code, goods are transported from one point in the customs territory of the Community to another under cover of form 302 established under the Convention between the Parties to the North Atlantic Treaty on the Status of their Forces, signed in London on 19 June 1951, the customs territory of the Community shall be considered, for the purposes of the rules governing the use of the said form for such transport, to form a single territory.
2. Where, in the course of a transport operation referred to in paragraph 1, goods pass through the territory of a third country, the controls and formalities associated with form 302 shall be carried out at the points where the goods temporarily leave the customs territory of the Community and where they re-enter that territory.
3. Where it is found that, in the course of or in connection with a transport operation carried out under cover of form 302, an offence or irregularity has been committed in a particular Member State, the recovery of duties and other charges which may be payable shall be effected by that Member State in accordance with Community or national provisions, without prejudice to the institution of criminal proceedings.
4. ►**M22** Article 457c(3) ◀ shall apply *mutatis mutandis*.

▼M19

CHAPTER 10a

Procedure for postal consignments

Article 462a

1. Where under Article 91(2)(f) of the Code, non-Community goods are carried from one point to another in the customs territory of the Community by post (including parcel post), the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42, or have a label of this type so affixed.
2. Where Community goods are carried by post (including parcel post) to or from a part of the customs territory of the Community where Directive 77/388/EEC does not apply, the customs authorities of the Member State of dispatch shall be required to affix on the packaging and accompanying documents a label of the type shown in Annex 42b, or have a label of this type so affixed.

▼M18

▼ **M20**

TITLE III

CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

CHAPTER I

Basic provisions common to more than one of the arrangements

Section 1

Definitions*Article 496*

For the purposes of this Title:

- (a) ‘arrangements’ means a customs procedure with economic impact;
- (b) ‘authorisation’ means permission by the customs authorities to use arrangements;
- (c) ‘single authorisation’ means an authorisation involving different customs administrations covering entry for and/or discharge of the arrangements, storage, successive processing operations or uses;
- (d) ‘holder’ means the holder of an authorisation;
- (e) ‘supervising office’ means the customs office indicated in the authorisation as empowered to supervise the arrangements;
- (f) ‘office of entry’ means the customs office or offices indicated in the authorisation as empowered to accept declarations entering goods for the arrangements;
- (g) ‘office of discharge’ means the customs office or offices indicated in the authorisation as empowered to accept declarations assigning goods, following entry for the arrangements, to a new permitted customs-approved treatment or use, or, in the case of outward processing, the declaration for free circulation;
- (h) ‘triangular traffic’ means the traffic where the office of discharge is not the same as the office of entry;
- (i) ‘accounts’ means the holder's commercial, tax or other accounting material, or such data held on their behalf;
- (j) ‘records’ means the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control the arrangements, in particular as regards the flow and changing status of the goods; in the customs warehousing arrangements records are called stock records;
- (k) ‘main compensating products’ means compensating products for the production of which the arrangements were authorised;
- (l) ‘secondary compensating products’ means compensating products which are a necessary by-product of the processing operation other than the main compensating products specified in the authorisation;
- (m) ‘period for discharge’ means the time by which the goods or products must have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system), or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.