

COMMISSION REGULATION (EEC) No 409/86

of 20 February 1986

on methods of administrative cooperation to safeguard during the transitional period the free movement of goods between the Community as constituted on 31 December 1985 on the one hand and Spain and Portugal on the other and between those two new Member States

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal, and in particular Articles 50 (1) and 210 (1) thereof,

Whereas, in accordance with the provisions of Articles 50 (1) and 210 (1) of the said Act, methods of administrative cooperation must be determined in order to ensure that goods fulfilling the requisite conditions benefit from the abolition of customs duties and charges having equivalent effect and of quantitative restrictions and measures having equivalent effect;

Whereas customs duties and import charges having equivalent effect have been totally abolished or shall be progressively abolished in trade between Spain and Portugal as well as in trade between these two Member States and the other Member States of the Community;

Whereas it is necessary during the period of application of the transitional measures to be able to distinguish goods according to whether they fulfil the conditions laid down in Articles 9 (2) and 10 of the Treaty in Spain, in Portugal or in the other Member States;

Whereas, for this purpose, account must be taken of the provisions in force and in particular those of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit⁽¹⁾, as last amended by the Act of Accession, those of Commission Regulation (EEC) No 223/77 of 22 December 1976 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure⁽²⁾, as last amended by Regulation (EEC) No 3399/85⁽³⁾, and those of Commission Regulation (EEC) No 2826/77 of 5 December 1977 introducing a Community transit declaration form for use in an automatic or electronic data-processing system⁽⁴⁾, as last amended by the Act of Accession;

Whereas on these grounds it is necessary to provide for use of internal Community transit documents corresponding to those used in the Community before the accession of Spain and Portugal but designated by different symbols;

Whereas the provisions of the Act of Accession regarding trade between Spain and Portugal, as well as the provisions adopted by the Council in implementation of Articles 88 (1) and 256 (1) of the Act of Accession, entail the adoption of special procedures intended to ensure that these provisions are correctly applied;

Whereas provision must also be made for special transitional measures to ensure that goods dispatched before 1 March 1986, either from Spain or Portugal or from the other Member States, can benefit from the abolition of customs duties and charges having equivalent effect and of quantitative restrictions and measures having equivalent effect;

Whereas certain goods will continue to move, after the accession of Spain and Portugal, under cover of the T2 GR document provided for in Commission Regulation (EEC) No 49/81 of 1 January 1981 on methods of administrative cooperation to safeguard during the transitional period the free movement of goods between Greece and the other Member States⁽⁵⁾ as amended by Regulation (EEC) No 2835/82⁽⁶⁾ or under cover of a document having equivalent effect as regards application of the measures laid down in that Regulation; whereas the use of such documents in the cases concerned should be provided for;

Whereas Council Regulation (EEC) No 678/85 of 18 February 1985 simplifying formalities in trade in goods within the Community⁽⁷⁾, Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form for use in trade in goods within the Community⁽⁸⁾, and Commission Regulation (EEC) No 2855/85⁽⁹⁾ which lays down implementing provisions for these two Regulations, laid down certain provisions regard-

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽²⁾ OJ No L 38, 9. 2. 1977, p. 20.

⁽³⁾ OJ No L 322, 3. 12. 1985, p. 10.

⁽⁴⁾ OJ No L 333, 24. 12. 1977, p. 1.

⁽⁵⁾ OJ No L 4, 1. 1. 1981, p. 1.

⁽⁶⁾ OJ No L 298, 26. 10. 1982, p. 8.

⁽⁷⁾ OJ No L 79, 21. 10. 1985, p. 1.

⁽⁸⁾ OJ No L 79, 21. 10. 1985, p. 7.

⁽⁹⁾ OJ No L 274, 15. 10. 1985, p. 1.

ding the documents which, from 1 January 1988, will replace the documents currently used for the purposes of internal Community transit; whereas those new documents will also replace those provided for in this Regulation,

HAS ADOPTED THIS REGULATION :

TITLE I

GENERAL PROVISIONS

Article 1

1. This Regulation lays down the methods of administrative cooperation intended to ensure that goods fulfilling the requisite conditions shall benefit in trade between the Community as constituted on 31 December 1985, hereinafter referred to as 'the Community of Ten' on the one hand and Spain and Portugal on the other and in trade between those two new Member States, from the arrangement involving the abolition of customs duties and charges having equivalent effect and the abolition of quantitative restrictions and measures having equivalent effect provided for in the Act of Accession.

2. For the purposes of this Regulation, the Community of Ten shall be regarded as a single Member State.

Article 2

The arrangements referred to in Article 1 (1) shall apply under the conditions laid down by this Regulation to :

(a) goods produced in a Member State including those wholly or partly obtained from products in respect of which import formalities have been complied with in a Member State, and on which have been charged as appropriate :

- customs duties and charges having equivalent effect,
- compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession,
- levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products

to which they were liable in that Member State, and which have not benefited from a total or partial drawback of such duties, charges, amounts, levies or other import charges ;

(b) goods from third countries, in respect of which import formalities have been complied with in a Member State and on which have been charged as appropriate :

- customs duties and charges having equivalent effect,
- levies and other import charges provided for under the common agricultural policy or under specific

arrangements applicable to certain goods resulting from the processing of agricultural products,

to which they were liable in that Member State, and which have not benefited from a total or partial drawback of such duties, charges, levies or other import charges ;

(c) goods obtained in a Member State, in the manufacture of which have been incorporated products on which have not been charged :

- customs duties and charges having equivalent effect,
- compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession,
- levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products

to which they were liable in that Member State, or which have benefited from a total or partial drawback of such duties, charges, amounts, levies or other import charges, provided that any compensatory levy due by virtue of the provisions to be laid down by the Commission, pursuant to Articles 50 (3) and 210 (3) of the Act of Accession, has been charged.

Article 3

1. Goods to which the arrangements referred to in Article 1 (1) apply shall move under the internal Community transit procedure or, if that procedure is not used, under cover of a document establishing their Community status.

2. Subject to Article 20, goods referred to in paragraph 1 which move under the internal Community transit procedure shall be covered by :

- a T2 or T2 ES or T2 PT document, or
- an International Consignment Note or an International Express Parcels Consignment Note having equivalent effect to a T2 or T2 ES or T2 PT document, or
- a Community Transit Transfer Note having equivalent effect to a T2 or T2 ES or T2 PT document.

3. Subject to Article 20, goods referred to in paragraph 1 which do not move under the internal Community transit procedure shall be covered by :

- a T2L or T2L ES or T2L PT document, or
- a Community movement carnet validated in accordance with the provisions of Council Regulation (EEC) No 3/84⁽¹⁾, or
- a document T2M issued in accordance with the provisions of Commission Regulation (EEC) No 137/79⁽²⁾.

⁽¹⁾ OJ No L 2, 4. 1. 1984, p. 1.

⁽²⁾ OJ No L 20, 27. 1. 1979, p. 1.

TITLE II

PROVISIONS CONCERNING GOODS WHICH MOVE UNDER THE INTERNAL COMMUNITY TRANSIT PROCEDURE

Section I

Procedure laid down by Regulation (EEC) No 222/77, Title III.

Article 4

Goods shall, in order to move under the internal Community transit procedure, be covered by :

(a) a T2 declaration :

- when the goods are dispatched from the Community of Ten where they satisfy the conditions laid down in Article 2 (a) or (b),
- when the goods are dispatched from the Community of Ten into which they were originally brought from Spain or Portugal and when, where appropriate,
 - customs duties and charges having equivalent effect,
 - compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession

to which they were liable have been levied in the Community of Ten and the goods have not benefited from a total or partial drawback of such duties, charges or amounts ;

(b) a T2 ES declaration :

- goods dispatched from Spain
 1. where they satisfy the conditions laid down in Article 2 (a), (b) or (c),
 2. where they were originally brought in from another Member State when, where appropriate :
 - customs duties and charges having equivalent effect,
 - compensatory amounts as prescribed in Articles 53 and 72 of the Act of Accession

to which they were liable, have been levied in Spain and the goods have not benefited from a total or partial drawback of such duties, charges or amounts ;
- goods dispatched to Spain from the Community of Ten where they satisfied the conditions laid down in Article 2 (c).

However, goods falling within Chapters 25 to 99 of the Common Customs Tariff and originally brought into Spain under cover of a T2 PT document or a document having the same effect for the purposes of implementing the arrangements referred to in Article 1 (1), which do not acquire Spanish origin within the

meaning of Council Regulation (EEC) No 802/68 (1), and of its implementing Regulations may be reconsigned from Spain only under cover of a T2 PT document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1).

(c) a T2 PT declaration :

- goods dispatched from Portugal
 1. where they satisfy the conditions laid down in Article 2 (a), (b) or (c),
 2. where they were originally brought in from another Member State when, where appropriate :
 - customs duties and charges having equivalent effect,
 - compensatory amounts as prescribed in Articles 213 and 240 of the Act of Accession,
 - amounts applied in accordance with the compensatory mechanism referred to in Article 270 of the Act of Accession,

to which they were liable have been levied in Portugal and the goods have not benefited from a total or partial drawback of such duties, charges or amounts ;
- goods dispatched to Portugal from the Community of Ten where they satisfied the conditions laid down in Article 2 (c).

However, goods falling within Chapters 25 to 99 of the Common Customs Tariff and originally brought into Portugal under cover of a T2 ES document or a document having the same effect for the purposes of the provisions of Article 1 (1) which do not acquire Portuguese origin within the meaning of Council Regulation (EEC) No 802/68, and of its implementing Regulations may be reconsigned from Portugal only under cover of a T2 ES document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1).

Article 5

The T2 ES or T2 PT document or the document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) under cover of which the goods which satisfy the conditions laid down in Article 2 (c) move within the Community, shall bear, in the box provided for the description of the goods, one of the following endorsements :

- I.P. Goods,
- A.F. Varer,
- A.V. Waren,
- Εμπορεύματα Τ.Ε.,
- Mercancías P.A.,
- Marchandises P.A.,
- Merci P.A.,
- A.V. Goederen,
- Mercadorias A.A.,

(1) OJ No L 148, 28. 6. 1968, p. 1.

followed by the name of the Member State of processing.

Article 6

1. The competent customs authorities shall issue a new T2 document, or a new document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1), for goods which enter Spain or Portugal under cover of a T2 document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) and which after being placed in Spain or Portugal in temporary storage or in a free zone, in a customs warehouse or under the arrangements for inward processing or processing under customs control, are reconsigned in the unaltered state to another Member State.

2. The competent customs authorities shall issue a new T2 ES document, or a new document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1), for goods which enter a Member State other than Spain under cover of a T2 ES document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) and which, after being placed in the Member State of reconsignment in temporary storage, in a free zone, in a customs warehouse or under the arrangements for inward processing or processing under customs control, are reconsigned in the unaltered state to another Member State.

3. The competent customs authorities shall issue a new T2 PT document, or a new document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1), for goods which enter a Member State other than Portugal under cover of a T2 PT document or a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) and which, after being placed in the Member State of reconsignment in temporary storage, in a free zone, in a customs warehouse or under the arrangements for inward processing or processing under customs control, are reconsigned in the unaltered state to another Member State.

4. The new documents referred to in paragraphs 1, 2 and 3 shall refer to the documents produced on entry of the goods into the Member State of reconsignment and shall contain any special endorsements shown on those documents.

Article 7

1. A T2 ES or T2 PT declaration is a declaration made :

— on a form corresponding, except as regards the content of the spaces reserved for national use and of boxes wholly or partly delineated by dotted lines, to the specimen shown in Annex I or Annex III to Regulation (EEC) No 223/77, accompanied, where appropriate, by one or more sheets corresponding to

the specimens shown in Annex II or Annex IV to the said Regulation, or

— on a form corresponding to the specimen shown in Annex I to Regulation (EEC) No 2826/77.

2. The principal shall indicate whether the internal Community transit declaration is made on a form T2 ES or T2 PT, accompanied, where appropriate, by one or more T2 ES bis or T2 PT bis sheets, by inserting either in typescript or legibly and indelibly handwritten, in the space following the T symbol on these forms, the symbols '2-TWO ES' or '2-TWO PT', as appropriate.

Article 8

Save as otherwise provided in this Regulation, the provisions relating to the internal Community transit procedure laid down in Regulation (EEC) No 222/77 and in the provisions adopted for its implementation shall apply to goods moving under cover of a T2 ES or T2 PT document.

Section II

Simplified procedure applicable to goods carried by rail

Article 9

For the purpose of implementing the provisions of Title IV, Section I of Regulation (EEC) No 223/77 :

1. — The International Consignment Note or International Express Parcels Consignment Note drawn up in respect of goods accepted for carriage by one of the railway authorities of the Member States of the Community of Ten, or
 - the Community Transit Transfer Note drawn up for goods accepted for carriage by one of the national representatives of the transport undertaking in the Community of Ten,

shall be treated as equivalent to a T2 declaration or document as appropriate provided it does not bear the symbol T1 in accordance with Article 42 (2) or 50i (2) and (3) of the aforesaid Regulation, or the symbol T2 ES or T2 PT in accordance with Article 10 (2) or (3).

2. — The International Consignment Note or International Express Parcels Consignment Note drawn up in respect of goods accepted for carriage by the Spanish railway authorities, or
 - the Community Transit Transfer Note drawn up for goods accepted for carriage by the Spanish national representative of the transport undertaking

shall be treated as equivalent to a T2 ES declaration or document as appropriate provided it does not bear the symbol T1 in accordance with Article 42 (2) or 50i (2) and (3) of the aforesaid Regulation, or the symbol T2 in accordance with Article 10 (1) or the symbol T2 PT in accordance with Article 10 (3).

3. — The International Consignment Note or International Express Parcels Consignment Note drawn up in respect of goods accepted for carriage by the Portuguese railway authorities, or
- the Community Transit Transfer Note drawn up for goods accepted for carriage by the Portuguese national representative of the transport undertaking

shall be treated as equivalent to a T2 PT declaration or document as appropriate provided it does not bear the symbol T1 in accordance with Article 42 (2) or 50i (2) and (3) of the aforesaid Regulation, or the symbol T2 in accordance with Article 10 (1) or the symbol T2 ES in accordance with Article 10 (2).

Article 10

1. When goods covered by one of the transport documents having equivalent effect to a T2 document pursuant to Article 6 (1) are accepted for carriage by the Spanish or Portuguese railway authorities or the Spanish or Portuguese national representative of the transport undertaking, the office of departure shall add the symbol 'T2', clearly and visibly, in box 25 of the International Consignment Note or the International Express Parcels Consignment Note or in the box of the Community Transit Transfer Note reserved for the customs authorities.

The symbol T2 shall be authenticated by the stamp of the office of departure.

2. When goods covered by one of the transport documents having equivalent effect to a T2 ES document pursuant to Article 4 (b) second indent or 6 (2) are accepted for carriage by the railway authorities of the Member States of the Community of Ten or of Portugal, or by one of the national representatives of the transport undertaking in the Community of Ten or in Portugal, the office of departure shall add the symbol 'T2 ES', clearly and visibly, in box 25 of the International Consignment Note or the International Express Parcels Consignment Note or in the box of the Community Transit Transfer Note reserved for the customs authorities.

The symbol T2 ES shall be authenticated by the stamp of the office of departure.

3. When goods covered by one of the transport documents having equivalent effect to a T2 PT document pursuant to Article 4 (c) second indent or 6 (3) are accepted for carriage by the railway authorities of the Member States of the Community of Ten or of Spain, or by one of the national representatives of the transport undertaking in the Community of Ten or in Spain, the office of departure shall add the symbol 'T2 PT', clearly and visibly, in box 25 of the International Consignment Note or the International Express Transfer Note reserved for the customs authorities.

The symbol T2 PT shall be authenticated by the stamp of the office of departure.

TITLE III

PROVISIONS CONCERNING GOODS THAT DO NOT MOVE UNDER THE COMMUNITY TRANSIT PROCEDURE

Article 11

1. Subject to paragraph 3, where the goods referred to in Articles 4 (a) and 6 (1) do not move under the Community transit procedure, the document used to establish the Community status of the said goods shall be drawn up on a T2L form corresponding to the specimen shown in Annex XI to Regulation (EEC) No 223/77.

2. Subject to paragraph 3

- where the goods referred to in Articles 4 (b) first subparagraph or c) second subparagraph or 6 (2) do not move under the Community transit procedure, the document used to establish the Community status of the said goods shall be drawn up on a T2L ES form,
- where the goods referred to in Articles 4 (b) second subparagraph or (c) first subparagraph or 6 (3) do not move under the Community transit procedure, the document used to establish the Community status of the said goods shall be drawn up on a T2L PT form.

3. Goods moving under cover of a Community movement carnet validated by an office of departure situated in the Community of Ten shall be deemed to be goods falling within the category referred to in Article 4 (a).

Goods moving under cover of a Community movement carnet validated by an office of departure situated in Spain shall be deemed to be goods falling within the category referred to in Article 4 (b) first indent.

Goods moving under cover of a Community movement carnet validated by an office of departure situated in Portugal shall be deemed to be goods falling within the category referred to in Article 4 (c) first indent.

Article 12

1. The forms on which the internal Community transit documents T2L ES and T2L PT are drawn up shall be the forms specified in Article 11 (1), the symbol 'ES' or 'PT' being added to the 'T2L' symbol as appropriate, either in typescript or legibly and indelibly handwritten, when the document is made out. The symbol 'ES' or 'PT' may also be pre-printed on such forms.

2. Articles 2 (2), (5) (a), (6) first two subparagraphs, (9) and (10) and Title V of Regulation (EEC) No 223/77 shall apply to the T2L ES and T2L PT documents.

Article 13

If, in accordance with the provisions of Regulation (EEC) No 137/79, a T2M document is used, the catches concerned shall be deemed to satisfy the conditions laid down in Article 9 (2) of the EEC Treaty in the Member State in which the customs office that issued the booklet of T2M forms used is located.

Article 14

Where, in accordance with the provisions of Commission Regulation (EEC) No 2695/77 of 7 December 1977 determining the conditions under which goods for certain categories of aircraft and ships are eligible upon importation for a favourable tariff arrangement ⁽¹⁾, an air waybill or equivalent document is used, the goods in question shall be deemed to be :

- goods falling within the category referred to in Article 4 (a) where the airport of departure belongs to a Member State of the Community of Ten,
- goods falling within the category referred to in Article 4 (b) first indent where the airport of departure belongs to Spain except airports situated in the Canary Islands or at Melila,
- goods falling within the category referred to in Article 4 (c) first indent where the airport of departure belongs to Portugal.

Article 15

1. Postal consignments (including postal parcels) shall be deemed to fall within :

- (a) the category of goods referred to in Article 4 (a) when the consignments are dispatched from a post office located in the Community of Ten ;
- (b) the category of goods referred to in Article 4 (b) first indent when the consignments are dispatched from a post office located in Spain, except post offices located in the Canary Islands or in Ceuta and Melila ;
- (c) the category of goods referred to Article 4 (c) first indent when the consignments are dispatched from a post office located in Portugal,

provided that no yellow label of the type shown in Annex XII to Regulation (EEC) No 223/77 is affixed to the packages or the accompanying documents.

2. The competent authorities of the Member State of dispatch must affix the yellow label referred to in paragraph 1, or ensure that it is affixed, to the packages and accompanying documents when :

- (a) the goods are dispatched from a post office located in a Member State and, had they been placed under the Community transit procedure, could not have been covered by a T2, T2 ES or T2 PT declaration ;

(b) the goods are dispatched from a post office located in the Community of Ten or in Portugal and, had they been placed under the internal Community transit procedure, would have had to be covered by a T2 ES declaration in accordance with the provisions of

- Article 4 (b) first subparagraph, second indent, or (c) second subparagraph, or
- Article 6 (2) ;

(c) the goods are dispatched from a post office located in the Community of Ten or in Spain and, had they been placed under the internal Community transit procedure, would have had to be covered by a T2 PT declaration in accordance with the provisions of

- Article 4 (b) second subparagraph or (c) first subparagraph, second indent, or
- Article 6 (3).

The goods concerned may benefit from the arrangements referred to in Article 1 (1) only if :

- in the case referred to in (b), a T2L ES document is produced,
- or
- in the case referred to in (c), a T2L PT document is produced.

Article 16

Goods accompanying travellers or contained in their luggage may benefit from the arrangements referred to in Article 1 (1) provided that they are not intended for commercial use :

- (a) if they are declared as goods fulfilling the necessary conditions so to benefit and there is no doubt as to the accuracy of that declaration ;
- (b) in other cases, if a T2L, T2L ES or T2L PT document, as appropriate, is produced.

TITLE IV

PROVISIONS CONCERNING TRADE BETWEEN SPAIN AND PORTUGAL

Article 17

1. Goods falling under Chapters 25 to 99 of the Common Customs Tariff, except those falling under Council Regulations (EEC) No 2783/75 ⁽²⁾, (EEC) No 3033/80 ⁽³⁾ and (EEC) No 3035/80 ⁽⁴⁾ and moving under the internal Community transit procedure under cover of

⁽²⁾ OJ No L 282, 1. 11. 1975, p. 104.

⁽³⁾ OJ No L 323, 29. 11. 1980, p. 1.

⁽⁴⁾ OJ No L 323, 29. 11. 1980, p. 27.

⁽¹⁾ OJ No L 314, 8. 12. 1977, p. 14.

a T2 ES or T2 PT document or, where that procedure is not applied, under cover of a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) shall not benefit from the arrangements provided for in Article 1 (2) of Protocol No 3 to the Act of Accession unless,

- on entry to Spain the T2 PT document or the document having equivalent effect bears the endorsement 'origin Portugal',
- on entry into Portugal the T2 ES document or the document having equivalent effect bears the endorsement 'origin Spain'.

This endorsement shall follow the description of the goods in the box provided for that purpose and shall be authenticated by the customs office of departure. The originating status of these goods shall be defined by provisions adopted or to be adopted by the Council in accordance with Article 1 (3) of Protocol No 3 to the Act of Accession.

2. Goods moving under cover of one of the documents referred to in Title II, Section II and having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1) as a T2 ES or T2 PT document shall benefit from the provisions laid down in Article 1 (2) of Protocol No 3 to the Act of Accession only on presentation of a T2L ES or T2L PT document bearing the endorsement relating to origin as provided for in paragraph 1, authenticated by the customs authorities. In this case the provisions of Article 42 (4) or 50i (5) of Regulation (EEC) No 223/77 shall not apply.

TITLE V

FINAL PROVISIONS

Article 18

Without prejudice to any special provisions provided for under the common agricultural policy or specific arrangements applicable to certain goods resulting from the processing of agricultural products:

1. Goods in respect of which an AE1 movement certificate or AE2 form has been issued in accordance with the agreements concluded between Spain and the Community and which on 1 March 1986 are either in transit or have been placed in the Community in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control before the final date for presentation of the said certificate or form shall benefit from the arrangements referred to in Article 1 (1) without the necessity to produce a T2L or T2L ES document issued retrospectively.
2. Goods in respect of which an EUR 1 movement certificate or EUR 2 form has been issued in accordance with the agreements concluded between Portugal and the Community and which on 1 March 1986 are either

in transit or have been placed in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control before the final date for presentation of the said certificate or form, shall benefit from the arrangements referred to in Article 1 (1) without the necessity to produce a T2L or T2L PT document issued retrospectively

3. Goods traded between Spain and Portugal in respect of which an EUR 1 movement certificate or EUR 2 form endorsed with the expression 'EFTA-SPAIN-TRADE' has been issued in accordance with the agreements governing trade between those two countries and which on 1 March 1986 are either in transit or have been placed in the country of destination in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control before the final date for presentation of the said certificate or form, shall benefit from the arrangements referred to in Article 1 (1) without the necessity to produce a T2L ES or T2L PT document issued retrospectively.
4. Where the goods referred to in paragraphs 1, 2 and 3 are reconsigned after having been placed in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control, they shall move under cover, as appropriate, of a T2, T2 ES or T2 PT document or of a document having equivalent effect for the purposes of implementing the arrangements referred to in Article 1 (1). However, these goods shall no longer benefit from those arrangements after 31 December 1986.

Article 19

Without prejudice to any special provisions that may be laid down in the framework of the common agricultural policy or specific arrangements applicable to certain goods resulting from the processing of agricultural products,

1. Goods traded between Spain and the Community of Ten in respect of which an AE1 movement certificate or AE2 form has not been issued and which on 1 March 1986 are either in transit or have been placed in the Community in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control may be covered by:
 - (a) a T2L document issued retrospectively if the goods were exported to Spain from the Community of Ten, where they satisfied the necessary conditions for the issue of the document.

However, a T2L document may not be issued retrospectively for agricultural products covered by a common organization of the market or for certain goods resulting from the processing of agricultural products, in respect of which formalities have been completed before 1 March 1986 with a view to the grant of refunds on export to Spain within the framework of the common agricultural policy;

- (b) a T2L ES document issued retrospectively if the goods were exported to the Community of Ten from Spain, where they satisfied the necessary conditions for the issue of the document.
2. Goods traded between Portugal and the Community of Ten in respect of which an EUR 1 movement certificate or EUR 2 form has not been issued and which on 1 March 1986 are either in transit or have been placed in the Community in temporary storage, in a free zone, in a customs warehouse or under the arrangements for processing under customs control may be covered by:
- (a) a T2L document issued retrospectively if the goods were exported to Portugal from the Community of Ten, where they satisfied the necessary conditions for the issue of the document.
- However, a T2L document may not be issued retrospectively for agricultural products covered by a common organization of the market or for certain goods resulting from the processing of agricultural products, in respect of which formalities have been completed before 1 March 1986 with a view to the grant of refunds on export to Portugal within the framework of the common agricultural policy;
- (b) a T2L PT document issued retrospectively if the goods were exported to the Community of Ten from Portugal, where they satisfied the necessary conditions for the issue of the document.
3. Goods traded between Spain and Portugal in respect of which an EUR 1 movement certificate or EUR 2 form endorsed with the expression 'EFTA-SPAIN-TRADE' has not been issued and which on 1 March 1986 are either in transit or have been placed in the Member State of destination in temporary storage, in a free

zone, in a customs warehouse or under the arrangements for processing under customs control may be covered by:

- (a) a T2L ES document issued retrospectively and bearing, where appropriate, the endorsement relating to origin referred to in Article 17 if the goods were exported to Portugal from Spain, where they satisfied the necessary conditions for the issue of the document;
- (b) a T2L PT document issued retrospectively and bearing, where appropriate, the endorsement relating to origin referred to in Article 17 if the goods were exported to Spain from Portugal, where they satisfied the necessary conditions for the issue of the document.

Article 20

For the purposes of implementing this Regulation, goods moving under cover of a T2 GR document or a document having equivalent effect pursuant to the provisions of Regulation (EEC) No 49/81 shall be assimilated to goods moving under cover of a T2 document or a document having equivalent effect for the purposes of implementation the arrangements referred to in Article 1 (1).

Article 21

With effect from 1 January 1988 the provisions of this Regulation regarding forms shall be adopted where necessary, in accordance with the provisions of Regulations (EEC) No 678/85, (EEC) No 679/85 and (EEC) No 2855/85.

Article 22

This Regulation shall enter into force on 1 March 1986.

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

Done at Brussels, 20 February 1986.

For the Commission
COCKFIELD
Vice-President