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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 1214/92

of 21 April 1992

on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2726/90 of 17 September 1990 on Community transit⁽¹⁾, and in particular Article 44 thereof,

Whereas it is appropriate to simplify the means of establishing the Community status of goods by allowing the use of commercial documents or other arrangements appropriate to certain categories of goods;

Whereas it is convenient to fix the technical arrangements for the functioning of the Community transit procedures, the nature of the documents used, the implementing rules for the guarantee system, and the measures concerning the treatment of irregularities should be laid down;

Whereas taking into account specifically transport by air, sea and pipeline, it has been found useful to lay down simplifications of the Community transit procedure comprising the use of commercial documents and data exchange technology, and checks a posteriori based on a level of perceived risk analysis;

Whereas in some cases the export of goods from the Community is prohibited or subject to restrictions, duties or other charges; whereas provision must accordingly be made for procedures whereby such measures may be applied in regard to Community transit;

Whereas the railway authorities have set up accounting centres at which customs authorities are able to carry out customs control of Community transit operations; whereas this makes it possible to simplify the Community transit procedure in international rail transport;

Whereas it has been found opportune and realistic to reduce further the simplified procedure for intra-Community transport by rail through the territory of third countries;

Whereas it is convenient to simplify formalities to be carried out at offices of departure and destination by persons who frequently send or receive consignments, allowing them to place their goods under a Community transit procedure without having to produce either the goods or the relevant T1 or T2 at the office of departure and to have goods delivered to them without prior production thereof at the office of destination;

Whereas there should be certain transitional measures;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Community Transit.

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

Article 1

This Regulation lays down the detailed procedures for implementing Regulation (EEC) No 2726/90, hereinafter referred to as the basic Regulation, and certain simplifications of the Community transit procedure.

TITLE II

SCOPE MOVEMENT OF COMMUNITY GOODS UNDER THE EXTERNAL COMMUNITY TRANSIT PROCEDURE

Article 2

Community goods:

- which have undergone customs export formalities with a view to the grant of refunds on export to third countries under the common agricultural policy,

(¹) OJ No L 262, 26. 9. 1990, p. 1.

- or
- in respect of which the repayment or remission of import duties is conditional on their being reexported from the Community or placed in a customs warehouse, free zone or free warehouse or under any customs procedure other than release for free circulation,
- or
- which are entered into free circulation in the context of inward processing arrangements, a drawback system, with a view to their later export in the form of compensating products and for which a request for refunds is to be presented in accordance with Article 27 of Council Regulation (EEC) No 1999/85 ⁽¹⁾,
- or
- subject to a system of export levies and taxes and which have undergone customs formalities on export to third countries under the common agricultural policy,
- or
- coming from intervention stocks and subject to measures of control as to use and/or destination and which have undergone customs formalities on export to third countries under the common agricultural policy,
 - shall move under the external Community transit procedure in accordance with the provisions of Article 3 (2) (c) of the basic Regulation.

TITLE III

COMMUNITY STATUS OF GOODS

CHAPTER I

General provisions

Article 3

Where, in accordance with the provisions of the basic Regulation or of this Regulation, it is necessary to prove the Community status of goods, such proof shall be furnished by means of one of the documents for which provision is made in Chapter II or in accordance with the detailed procedures laid down in Chapter III of the present Title.

Scope

Article 4

The documents or detailed procedures for which provision is made in Articles 6 to 11 shall not be used in respect of goods:

- (a) which are intended for export from the Community;
- or
- (b) in respect of which customs export formalities have been carried out with a view to the granting of refunds on export to third countries under the common agricultural policy;
- or
- (c) in packagings which lack Community status within the meaning of Article 2 (a) of the basic Regulation.

Conditions of direct carriage

Article 5

The documents or arrangements prescribed by Articles 6 to 11 shall be used to prove the Community status of the goods to which they relate only if such goods are directly transported from one Member State to another.

The following shall be regarded as directly transported from one Member State to another:

- (a) goods transported without passing through the territory of a non-member country;
- (b) goods transported through the territory of one or more non-member countries on condition that carriage through such countries is covered by a single transport document made out in a Member State.

CHAPTER II

Use of documents

Article 6

Proof of Community status shall be furnished by the production of a T2L document.

Article 7

1. The T2L document shall be drawn up on a form which conforms to copy 4 or to copy 4/5 of the specimen in Annexes I and II to Council Regulation (EEC) No 679/85 ⁽²⁾.

That form shall be supplemented, where necessary, by one or more forms which conform to copy 4 or to copy 4/5 of the specimen in Annexes III and IV to the said Regulation.

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

⁽²⁾ OJ No L 79, 21. 3. 1985, p. 7.

When Member States do not authorize the use of supplementary forms where a computerized system is used to produce declarations, that form shall be supplemented by one or more forms which conform to copy 4 or to copy 4/5 of the specimen in Annexes I and II to the said Regulation.

2. The person concerned shall enter the symbol 'T2L', in the right-hand subdivision of box 1 of the form and the symbol 'T2La' in the right-hand subdivision of box 1 of any supplementary forms used.

3. Where a T2L document is to be drawn up in respect of a consignment comprising two or more kinds of goods, the particulars relating to those goods may be entered on one or more loading lists within the meaning of Article 17 (2) and Articles 23 to 26 instead of in boxes 31 'Packages and description of goods', 32 'Item No', 35 'Gross mass (kg)', and, where applicable, 33 'Commodity code', 38 'Net mass (kg)' and 44 'Additional information/documents produced, certificates and authorizations' of the form used to draw up the T2L document.

Where loading lists are used, the boxes in question on the form used to draw up the T2L document shall be barred.

4. The upper part of the box referred to in Article 24 (b) shall be used for the symbol 'T2'; the lower part of that box is intended for the customs stamp as prescribed in Article 8 (2) (b).

The column 'Country of dispatch/export' of the loading list shall not be completed.

5. The loading list shall be produced in the same number of copies as the T2L document to which it relates.

6. Where two or more loading lists are attached to one T2L document, such loading lists shall bear a serial number assigned by the person concerned; the number of loading lists attached shall be entered in box 4 'Loading lists' of the form used to draw up the T2L document.

Article 8

1. Subject to the provisions of Article 123, the T2L document shall be drawn up in a single original.

2. Document T2L and, where necessary, document(s) T2La shall be authenticated by the competent authorities of the Member State of departure on application by the person concerned. Such authentication shall comprise the following, which should, as far as possible, appear in box C (office of departure) of those documents:

(a) in the case of document T2L, the name and stamp of the office of departure, the signature of the competent

official, the date of authentication and either a registration number or the number of the dispatch declaration when the latter is necessary;

(b) in the case of document T2La, the number appearing on the document T2L. That number shall be inserted either by means of a stamp incorporating the name of the office of departure or by hand. In the latter case it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned as soon as the customs formalities connected with the dispatch of the goods to the Member State of destination have been completed.

Article 9

1. Without prejudice to the provisions of Articles 6, 7 and 8, the Community status of goods may be established under the conditions of this Article by the production of the invoice or transport document relating to the goods.

2. The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the declarant, the number and kind, marks and numbers of the packages, the description of the goods, the gross mass in kilograms and, where necessary, the container numbers.

The declarant shall indicate clearly on the said document the symbol T2L, accompanied by his handwritten signature.

3. Where formalities are completed using data-processing systems, the competent authorities shall authorize persons who so request to replace the signature as provided for in paragraph 2, with a comparable technical device, which may, where applicable, be based on the use of codes, and which has the same legal consequences as a handwritten signature.

This facility shall be granted only if the technical and administrative conditions laid down by the competent authorities are met.

4. The invoice or transport document, duly completed and signed by the declarant, shall, at his request, be authenticated by the competent authorities of the Member State of departure. Such authentication shall include the name and stamp of the office of departure, the signature of the competent official, the date of authentication and either a registration number or the number of the dispatch declaration when the latter is necessary.

5. If the total value of the Community goods covered by the invoice or transport document, completed and signed in accordance with paragraphs 2 and 3 does not exceed ECU 10 000, the declarant shall not be required to present that document or invoice for authentication by the competent authorities of the Member State of departure.

In that case referred to in the preceding subparagraph, the invoice or transport document shall include, in addition to the information set out in paragraph 2, the particulars of the office of the Member State of departure.

6. The provisions of this Article shall apply only where the invoice or transport document covers Community goods only.

Retroactive issue of documents

Article 10

Where the document used to prove the Community status of goods is issued retroactively there shall be entered upon it in red one of the following phrases:

- Expedido a posteriori
- Udstedt efterfølgende
- Nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retroactively
- Delivré a posteriori
- Rilasciato a posteriori
- Achteraf afgegeven
- Emitido a posteriori

CHAPTER III

Detailed procedures specific to certain transit procedures or to certain categories of goods

Carriage under cover of TIR carnets or ATA carnets

Article 11

1. Where goods are carried under cover of a TIR carnet or an ATA carnet, the declarant may, with a view to proving the Community status of the goods and subject to the provisions of Articles 4 and 5, 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 producing it to the office of departure for authentication. On all the vouchers where it has been affixed, 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 at one and the same time 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.

Motorized road vehicles

Article 12

Where it is necessary to establish the Community status of motorized road vehicles registered in a Member State, such vehicles shall be deemed to enjoy Community status provided that:

- (a) they are accompanied by their registration plates and documents and that the registration particulars shown on the registration plates and documents clearly establish the Community status;
- (b) or in other cases, when they are dealt with in accordance with the provisions of Chapters II and III of this Title.

Railway wagons

Article 13

Where it is necessary to establish the Community status of goods wagons belonging to a railway company of a Member State of the Community, such wagons shall be deemed to enjoy Community status provided that:

- (a) the code number and ownership mark (distinguishing letters) displayed on them establish their Community status;
- (b) or in other cases, if one of the documents referred to in Chapter II of this Title is produced.

Packaging

Article 14

1. Where 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 and which are being returned empty after use from another Member State, the packaging is to be regarded as Community goods provided that:

- a) they are declared as Community goods and there is no doubt as to the accuracy of the declaration;
- b) or in other cases, when they are dealt with in accordance with the provisions of Chapters II and III of this Title.

2. The simplification provided for in paragraph 1 shall be granted for receptacles, packings, pallets and other similar equipment, excluding those containers which are defined in Council Regulation (EEC) No 3312/89 of 30 October 1989 on the temporary importation of containers ⁽¹⁾.

Goods in passengers accompanied baggage

Article 15

Where 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, are to be considered as Community goods when:

- (a) they are declared as Community goods and there is no doubt as to the accuracy of the declaration;
- (b) or in other cases, when they are dealt with in accordance with the provisions of Chapters II and III of this Title.

CHAPTER IV

Mutual assistance

Article 16

Member States shall mutually assist one another in regard to checking the authenticity and accuracy of the documents and the regularity of the detailed procedures which, in accordance with the provisions of Chapters II and III of this Title, are used to prove the Community status of goods.

TITLE IV

PROVISIONS APPLYING TO EXTERNAL AND INTERNAL COMMUNITY TRANSIT

CHAPTER I

Procedure

Section 1: Forms

Article 17

1. Community transit declarations shall be made on a single administrative document form the specimens of which are contained in Annexes I and II to Regulation (EEC) No 679/85.

⁽¹⁾ OJ No L 321, 4. 11. 1989, p. 5.

Such forms shall be completed, where necessary, by one or more supplementary forms which are contained in Annexes III and IV to the said Regulation.

Such declarations shall be drawn up in accordance with the rules laid down by Regulation (EEC) No 2855/85 ⁽²⁾ and by Articles 18 to 20 of this Regulation. They shall be used in accordance with the provisions contained in the basic Regulation and, where relevant, Council Regulation (EEC) No 717/91 ⁽³⁾.

2. Loading lists based on the specimen in Annex I may, subject to the conditions laid down in Articles 25 to 29, be used as the descriptive part of Community transit declarations. The use thereof shall in no way affect the obligations in respect of formalities for any dispatch/export procedure or any procedure in the Member State of destination, as the case may be, or in respect of the forms used for such formalities.

Section 2: Declarations T1 and T2

Description and use

Article 18

1. Where goods have to move under the external Community transit procedure, the principal shall enter the symbol 'T1' in the right-hand subdivision of box 1 of the form used. Where supplementary forms are used, the principal shall enter the symbol 'T1a' in the right-hand subdivision of box 1 of the supplementary forms used.

When Member States do not authorize the use of supplementary forms where a computerized system is used to produce declarations, the Community transit declaration form shall be completed by one or more forms that conform to the specimens in Annexes I and II to Regulation (EEC) No 679/85. In this case, the symbol 'T1a' shall be entered in the right-hand subdivision of box 1 of the form.

2. Where goods are to move under the internal Community transit procedure, the principal shall enter the symbol 'T2' in the right-hand subdivision of box 1 of the form used. Where supplementary forms are used, the principal shall enter the symbol 'T2a' in the right-hand subdivision of box 1 of the supplementary forms used.

When the Community transit declaration form is completed by one or more forms according to the provisions of paragraph 1, second subparagraph, the symbol 'T2a' shall be entered in the right-hand subdivision of box 1 of the said forms.

⁽²⁾ OJ No L 274, 15. 10. 1985, p. 1.

⁽³⁾ OJ No L 78, 26. 3. 1991, p. 1.

Mixed consignments

Article 19

1. In the case of consignments comprising at the same time goods which have to move under the external Community transit procedure and goods which have to move under the internal Community transit procedure, supplementary forms which bear the symbol 'T1a' or 'T2a' respectively may be attached to a single Community transit declaration form.

In this case, the symbol 'T' shall be entered in the right-hand subdivision of box 1 of the said form; the blank space after the symbol 'T' shall be crossed out; in addition, the boxes 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and 44 'Additional information, Documents produced, Certificates and authorizations' shall be barred. A reference to the serial numbers of the supplementary documents bearing the symbol 'T1a' and the supplementary documents bearing the symbol 'T2a' shall be entered in box 31 'Packages and description of goods' of the Community transit declaration form used.

2. Where one of the symbols referred to in Article 18 has been omitted from the right-hand subdivision of box 1 of the form used or where, in the case of consignments containing at the same time goods which move under the external Community transit procedure and goods which move under the internal Community transit procedure, the provisions of paragraph 1 and of Article 28 have not been complied with, goods carried under cover of such documents shall be deemed to be moving under the external Community transit procedure.

However, for the application of export duties or of the measures prescribed in respect of exports under the common commercial policy, such goods shall be deemed to be moving under the internal Community transit procedure.

Production of the export/dispatch declaration with the Community transit declaration.

Article 20

Without prejudice to any measures of simplification applicable, the customs document for the export/dispatch or re-export of goods out of the customs territory of the Community or any document having equivalent effect shall be presented, when necessary, to the office of departure together with the Community transit declaration to which it relates.

For the purposes of the preceding subparagraph, the export or re-export declaration, on the one hand, and the Community transit declaration, on the other, may be combined on a single form.

Presentation of T1 or T2 declarations

Article 21

1. The declaration shall be presented at the competent office during the days and hours appointed for opening.

However, the competent office may, at the request and expense of the declarant, authorize the declaration to be presented outside the appointed days and hours.

2. Any declaration presented to the officials of a competent office in any other place duly designated for that purpose by agreement between the competent authorities and the person concerned shall be regarded as having been presented at the abovementioned office.

Examination of goods

Article 22

The goods shall be examined in the places designated and during the hours appointed for that purpose.

However, the competent office may, at the request of the declarant, carry out the examination of the goods in other places or at other hours.

Any costs involved shall be borne by the declarant.

Section 3: Loading lists

Definition

Article 23

The loading list referred to in Article 17 (2) means any commercial document which complies with the conditions laid down in Articles 24 to 29 and in Articles 60 to 63.

Form of loading lists

Article 24

The loading list shall include:

- (a) the heading 'Loading list';
- (b) a box, 70 × 55 mm, divided into a top part 70 × 15 mm for the insertion of the symbol 'T' followed by one of the endorsements referred to in Article 18 (1) and (2) and a lower part 70 × 40 mm for the references referred to in Article 27 (3);
- (c) columns, in the following order and headed as shown:
 - Serial No,

- Marks, numbers, number and kind of package; description of goods,
- Country of dispatch/export,
- Gross mass (in kilograms),
- Reserved for official use.

The width of the columns may be adapted as necessary, except that the width of the column headed 'Reserved for official use' shall be not less than 30 mm. Spaces other than those referred to under (a), (b) and (c) above, may also be used.

Completion of loading lists

Article 25

1. Only the front of the forms may be used as a loading list.
2. Each item shown on a loading list shall be preceded by a serial number.
3. Each item shall be followed, where appropriate, by any special reference required by Community legislation, in particular in regard to the common agricultural policy, documents produced, certificates and authorizations.
4. A horizontal line shall be drawn after the last entry and the remaining unused spaces barred so that any subsequent addition is impossible.

Simplification of loading lists

Article 26

1. The competent authorities of each Member State may allow the use as loading lists, within the meaning of Article 17 (2), of lists which do not comply with all the requirements of Articles 23, 24, and 60 to 63.

Use of such lists shall be allowed only where:

- (a) they are produced by firms whose records are based on an electronic or automatic data processing system; and
- (b) they are designed and completed in such a way that they can be used without difficulty by the competent authorities; and
- (c) they include for each item, the number, kind and marks and numbers of packages, the description of the goods, the country of dispatch/export and the gross mass in kilograms.

2. Use, as loading lists as referred to in paragraph 1, of descriptive lists drawn up for the purposes of carrying out

dispatch/export formalities may also be allowed even where such lists are produced by firms whose records are not based on an electronic or automatic data processing system.

Use of loading lists

Article 27

1. Where the principal uses loading lists for a consignment comprising two or more types of goods, the boxes 15 'Country of dispatch/export', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where necessary, 44 'Additional information, documents produced, certificates and authorizations' of the form used for the purposes of Community transit shall be barred and box 31 'Packages and description of goods' of that form shall not be used to show the marks and numbers, number and kind of the packages and description of goods. In this case, supplementary forms shall not be used.

2. The loading list shall be produced in the same number of copies as the form used for Community transit purposes to which it relates.

3. When the declaration is registered, the loading list must bear the same registration number as the form used for Community transit purposes to which it relates. That number must be printed either by means of a stamp incorporating the name of the office of departure or by hand. In the latter case it must be accompanied by the office stamp.

The signature of an official of the office of departure shall be optional.

4. Where two or more loading lists accompany a single form used for Community transit purposes, each must bear a serial number allotted by the principal: the number of accompanying loading lists shall be shown in box 4 'Loading lists' of the said form.

5. A declaration on a single administrative document form bearing the symbol 'T1' or 'T2' in the right-hand subdivision of box 1 and accompanied by one or more loading lists shall, as appropriate, be treated as equivalent to an external Community transit declaration or an internal Community transit declaration for the purposes of Article 10 or Article 37 of the basic Regulation.

Mixed consignments

Article 28

In the case of consignments comprising at the same time goods which move under the external Community transit

procedure and goods which move under the internal Community transit procedure, separate loading lists must be completed and may be attached to a single Community transit declaration form.

In that case, the symbol 'T' shall be entered in the right-hand subdivision of box 1 of the said form. The blank space after the symbol 'T' shall be crossed out; in addition, the boxes 15 'Country of dispatch/export', 32 'Item No', 33 'Commodity code', 35 'Gross mass (kg)', 38 'Net mass (kg)' and, where necessary, 44 'Additional information, documents produced, certificates and authorizations' shall be barred. A reference to the serial numbers of the loading lists relating to each of the two types of goods shall be entered in box 31 'Packages and description of goods' of the form used.

Consignments comprising only one type of goods

Article 29

The competent authorities of each Member State may allow firms whose records are based on an electronic or automatic data processing system and which, by virtue of Article 26, are already allowed to use loading lists of a special type, to use such lists for Community transit operations involving only one type of goods where this facility is made necessary by the computer programmes of the firms concerned.

Section 4: Formalities at the office of departure

Timelimit for the presentation of goods

Article 30

The timelimit prescribed by the office of departure by which the goods must be presented at the office of destination shall be binding on the competent authorities of the countries whose territory is entered during a Community transit operation and shall not be altered by those authorities.

Section 5: Transit advice note

Article 31

The form to be completed as the transit advice note for the purpose of Article 18 of the basic Regulation shall conform to the specimen in Annex II.

Section 6: Formalities at the office of destination

Receipt

Article 32

1. Any person, who delivers to the office of destination a Community transit document together with the consignment to which that document relates may obtain a receipt on request.
2. The form to be completed as the receipt, to certify that a Community transit document and the relevant consignment have been presented at the office of destination, shall conform to the specimen in Annex III. However, as regards the Community transit document, the receipt on the statistical copy thereof may be used.
3. The receipt shall first be completed by the person concerned and may contain other particulars relating to the consignment, except in the space reserved for the office of destination, but the certification of the office of destination shall be valid only in respect of the particulars contained in that space.

Return of documents — Central offices

Article 33

Each Member State shall have the right to designate one or more central offices to which documents shall be returned by the competent offices in the Member State of destination. Member States shall, after designating such offices for that purpose, inform the Commission accordingly and specify the category of documents to be returned thereto. The Commission shall in turn notify the other Member States.

CHAPTER II

Guarantees

Section 1: Guarantee documents

Article 34

The guarantee document referred to in Article 25 (1) of the basic Regulation shall conform to the specimen contained in:

- Annex IV, in the case of a comprehensive guarantee,
- Annex V, in the case of an individual guarantee,
- Annex VI, in the case of a flat-rate guarantee.

Section 2: Comprehensive Guarantee

Guarantee certificate

Article 35

The guarantee certificate for which provision is made in Article 26 (3) of the basic Regulation shall conform to the specimen in Annex VII. The certificate shall be issued and used in accordance with Articles 36 to 39.

Authorized persons

Article 36

1. The principal shall, on issue of the certificate of guarantee or at any time during the validity thereof, nominate on his own responsibility on the reverse of the certificate the person, or persons, authorized to sign Community transit declarations on his behalf. The particulars shall include the surname and forename of each authorized person followed by the signature of that person. Each nomination of an authorized person shall be acknowledged by the signature of the principal. The principal shall be entitled at his discretion to cross through the unused boxes.

2. The principal may at any time delete the name of an authorized person from the reverse of the certificate.

Authorized Agents

Article 37

Any person named on the reverse of a guarantee certificate presented at an office of departure shall be deemed to be the authorized agent of the principal.

Period of validity: Extension

Article 38

The period of validity of a guarantee certificate shall not exceed two years. However, that period may be extended by the guarantee office for one further period not exceeding two years.

Cancellation

Article 39

If the guarantee is cancelled the principal shall be responsible for returning to the guarantee office forthwith all valid guarantee certificates issued to him.

Member States shall forward details of any unreturned valid certificates to the Commission. The Commission shall inform the other Member States of these.

Section 3: Flat-rate guarantee

Amount of the guarantee

Article 40

Without prejudice to the provisions in Article 41 (2) and (3) the flat-rate amount which the guarantor may be permitted to guarantee by means of a declaration, in accordance with Article 28 (1) of the basic Regulation, shall be ECU 7 000.

Increase in the flat-rate guarantee

Article 41

1. Except in the cases referred to in paragraphs 2 and 3, the office departure shall not require a guarantee in excess of the flat-rate amount of ECU 7 000 for each Community transit declaration, irrespective of the amount of duties and other charges to which the goods covered by a particular declaration may be liable.

2. Where, because of circumstances peculiar to it, a transport operation involves increased risks and the office of departure considers that for that reason the guarantee of ECU 7 000 is clearly insufficient, it may exceptionally require a guarantee of a greater amount in multiples of ECU 7 000.

3. The carriage of goods listed in Annex VIII shall give rise to an increase in the amount of the flat-rate guarantee where the quantity of goods carried exceeds the quantity corresponding to the flat-rate amount of ECU 7 000.

In that case, the flat-rate amount shall be increased to the multiple of ECU 7 000 necessary to guarantee the quantity of goods to be dispatched.

4. The principal shall, in the cases referred to in paragraphs 2 and 3, deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of ECU 7 000.

Consignment comprising both sensitive and non-sensitive goods

Article 42

1. Where the Community transit declaration includes other goods besides those shown in the list in Annex VIII,

the flat-rate guarantee provisions shall be applied as if the two categories of goods were covered by separate declarations.

2. However, account shall not be taken of the presence of goods of either category if the quantity or value thereof is relatively insignificant.

Guarantee vouchers

Article 43

1. Acceptance of the guarantee by the guarantee office shall confer on the guarantor authority to issue, under the terms of the guarantee, a flat-rate guarantee voucher or vouchers to persons who intend to act as principal in a Community transit operation from an office of departure of their choice.

2. The flat-rate guarantee voucher shall conform to the specimen in Annex IX. The entries on the back of that specimen may, however, be shown on the front, above the particulars of the individual or firm issuing the voucher, the following entries remaining unchanged.

3. The guarantor shall be liable up to an amount of ECU 7 000 in respect of each flat-rate guarantee voucher.

4. Without prejudice to the provisions of Articles 41 and 44, the principal may carry out one Community transit operation under each flat-rate guarantee voucher. The voucher shall be delivered to the office of departure, where it shall be retained.

Flat-rate guarantee vouchers with limited validity

Article 44

The guarantor may issue flat-rate guarantee vouchers:

- which are not valid for a Community transit operation in respect of goods which are listed in Annex VIII, and
- which may be used in multiples of up to seven vouchers per means of transport as referred to in Article 12 (2) of the basic Regulation for goods other than those referred to in the preceding indent.

For this purpose the guarantor shall mark such flat-rate guarantee vouchers diagonally in capital letters with one of the following statements:

- VALIDEZ LIMITADA; APLICACIÓN DEL PÁRRAFO SEGUNDO DEL APARTADO 1 DEL ARTÍCULO 44 DEL REGLAMENTO (CEE) N°. 1214/92
- BEGRÆNSET GYLDIGHED — ARTIKEL 44 ANDET AFSNIT I, I FORORDNING (EØF) Nr. 1214/92
- BESCHRÄNKTE GELTUNG — ANWENDUNG VON ARTIKEL 44 DER VERORDNUNG (EWG) Nr. 1214/92

— ΠΕΡΙΟΡΙΣΜΕΝΗ ΙΣΧΥΣ: ΕΦΑΡΜΟΓΗ ΤΟΥ ΑΡΘΡΟΥ 44 ΤΟΥ ΚΑΝΟΝΙΣΜΟΥ (ΕΟΚ) ΑΡΙΘ. 1214/92

— LIMITED VALIDITY — APPLICATION OF ARTICLE 44 OF REGULATION (EEC) No 1214/92

— VALIDITÉ LIMITÉE — APPLICATION DE L'ARTICLE 44 DU RÈGLEMENT (CEE) N° 1214/92

— VALIDITÀ LIMITATA — APPLICAZIONE DELL'ARTICOLO 44 DEL REGOLAMENTO (CEE) N. 1214/92

— BEPERKTE GELDIGHED — TOEPASSING VAN ARTIKEL 44 VAN VERORDENING (EEG) Nr. 1214/92

— VALIDADE LIMITADA; APLICAÇÃO DO ARTIGO 44 DO REGULAMENTO (CEE) N° 1214/92

Cancellation

Article 45

The cancellation of a guarantee shall be notified forthwith to the other Member States by the Member States in which the relevant guarantee office is located.

CHAPTER III

Guarantee waiver

Undertaking by the person concerned

Article 46

1. For the purposes of granting the guarantee waiver for Community transit operations, the undertaking to be signed by the person concerned in accordance with Article 32 (2) (e) of the basic Regulation shall be drawn up in the form of the specimen shown in Annex X.

2. Where the provisions laid down by national law, regulation or administrative action or common practice so require, each Member State may have the undertaking by the person concerned drawn up in a different form, on condition that it has the same binding effects as those of the undertaking provided for in the specimen.

Goods to which the waiver does not apply

Article 47

The guarantee waiver shall not apply, in accordance with Article 32 (3) of the basic Regulation, to goods:

- (a) the total value of which exceeds ECU 100 000 for each cargo;
- or
- (b) which are listed in Annex XI as involving increased risks.

Guarantee waiver certificate

Article 48

1. The guarantee waiver certificate for which provision is made in Article 32 (4) of the basic Regulation shall conform to the specimen in Annex XII.

2. The principal shall, on issue of the guarantee waiver certificate or at any other time during the validity thereof, nominate on his own responsibility, on the reverse of the certificate, the person or persons authorized to sign Community transit declarations on his behalf. The particulars shall include the surname and forename of each authorized person followed by the signature of that person. Each nomination of an authorized person shall be acknowledged by the signature of the principal. The principal shall be entitled at his discretion to cross through the unused boxes.

The principal may at any time delete the name of an authorized person from the reverse of the certificate.

3. Any person named on the reverse of a guarantee waiver certificate presented at an office of departure shall be deemed to be the authorized agent of the principal.

4. The period of validity of a guarantee waiver certificate shall not exceed two years. However, this period may be extended by the authorities granting the waiver for one further period not exceeding two years.

5. If the guarantee waiver is revoked the principal shall be responsible for returning forthwith to the authorities who granted the waiver all the guarantee waiver certificates issued to him which are still valid.

The Member State shall forward details of any unreturned valid certificates to the Commission.

The Commission shall inform the other Member States of these.

CHAPTER IV

Irregularities

Non-presentation of consignment at the office of destination

Notification

Article 49

1. Where a consignment has not been presented at the office of destination and the place where the offence or irregularity occurred cannot be established, the office of

departure shall notify the principal of this fact as soon as possible and in any case before the end of the 11th month following the date of registration of the Community transit declaration.

2. The notification referred to in paragraph 1 shall indicate, in particular, the time limit by which proof of the regularity of the transit operation or the place where the offence or irregularity was actually committed must be furnished to the office of departure to the satisfaction of the competent authorities.

That time limit shall be three months from the date of the notification referred to in paragraph 1. If the required proof has not been produced by the end of that period, the competent Member States shall take steps to recover the duties and other charges involved. In cases where that Member State is not the one in which the office of departure is located, the latter shall immediately inform the said Member State.

Proof of the regularity of a transit operation

Article 50

Proof of the regularity of a transit operation, within the meaning of the first subparagraph of Article 34 (3) of the basic Regulation, shall be furnished to the satisfaction of the competent authorities:

(a) by the production of a document certified by the competent authorities establishing that the goods in question were presented at the office of destination or, where Article 111 applies, to the authorized consignee. That document shall contain enough information to enable the said goods to be identified;

or

(b) by the production of a customs document issued in a third country showing release for home use or by a copy or photocopy thereof; such copy or photocopy must be certified as being a true copy by the organization which certified the original document, by the authorities of the third country concerned or by the authorities of one of the Member States. The document must contain enough information to enable the goods in question to be identified.

TITLE V

SPECIAL PROVISIONS CONCERNING THE EXCHANGE VALUE OF THE ECU

Article 51

1. The equivalent in national currencies of the amounts expressed in ECU referred to in this Regulation shall be calculated by using the exchange rate in force on the first working day of the month of October and shall be applied from 1 January of the following year.

However, where a change in the bilateral central rate of one or more national currencies occurs the provisions of Article 2 (3) of Council Regulation (EEC) No 2779/78 ⁽¹⁾ shall apply *mutatis mutandis*.

If a rate is not available for a particular national currency, the rate to be applied shall be that of the first day for which a rate has been published after the first working day of the month of October. If a rate has not been published after the first working day of October, the rate to be applied shall be that of the last day prior to that date for which a rate has been published.

For the application of this provisions, the rates published in the *Official Journal of the European Communities* shall be used.

2. The exchange value of the ECU to be used in applying paragraph 1 shall be that which was applicable on the date on which the declarant signed the invoice or transport document provided for in Article 9 or on which the Community transit declaration covered by the flat-rate guarantee voucher or vouchers was registered in accordance with Article 41 or in respect of which the guarantee waiver is inapplicable in accordance with Article 47 (a).

TITLE VI

SPECIAL PROVISIONS APPLICABLE TO CERTAIN MODES OF TRANSPORT

CHAPTER I

Transport by air

Article 52

1. Where, in accordance with Article 39 (3) of the basic Regulation, the Community transit procedure is compulsory for goods transported by air from a Community airport, the manifest, provided it contains the information specified in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, shall be treated as equivalent to a Community transit declaration.

2. Where the transport operation relates both to goods which must move under the external Community transit procedure and to goods which must move under the internal Community transit procedure, such goods shall be listed on separate manifests.

3. The manifest or manifests referred to in paragraphs 1 and 2 shall incorporate an endorsement dated and signed by the airline identifying them as equivalent to a Community transit declaration and specifying the customs status of the goods to which they relate. Thus completed and signed, the manifest or manifests shall be treated as equivalent to an T1 declaration or an T2 declaration, as the case may be.

⁽¹⁾ OJ No L 333, 30. 11. 1978, p. 5.

The manifest or manifests referred to in paragraphs 1 and 2 shall contain the following endorsements:

- the name of the airline which is transporting the goods,
- the flight number,
- the date of the flight,
- the name of the airport of loading (airport of departure) and unloading (destination),

and for each consignment on the manifest:

- the number of the air waybill,
- the number of packages,
- a summary description of the goods or, where appropriate, the notation (consolidated), possibly in an abbreviated form, (equivalent to groupage),
- the gross mass.

4. An airline which transports goods accompanied by the manifests referred to in paragraphs 1, 2 and 3 shall, in respect of the transport operation in question, be the principal.

5. Save where the airline has the status of an authorized consignor within the meaning of Article 103, the manifests referred to in paragraphs 1 to 3 shall be presented at least in duplicate for authentication to the competent authorities at the airport of departure, who shall retain a copy thereof.

The said authorities may, for control purposes, request to see all the air waybills relating to the consignments listed on the manifest.

6. The airline which transports the goods shall inform the competent authorities at the airport of destination of the name of the airport or airports of departure.

The competent authorities at the airport of destination may waive this requirement in respect of airlines for which, *inter alia* because of the nature of the routes flown or regions served by the airlines concerned, there is no doubt as to the airport or airports of departure.

7. A copy of the manifests provided for in paragraphs 1 to 5 shall be presented to the competent authorities at the airport of destination for retention.

8. Without prejudice to the provisions of paragraph 7, the competent authorities at the airport of destination may, for control purposes, request to see the manifests relating to all the goods unloaded at the airport.

The said authorities may also, for control purposes, request to see all the air waybills relating to the consignments listed on the manifest.

9. The competent authorities at the airport of destination shall send the competent authorities at each airport of departure every month a list drawn up by the airlines of the manifests referred to in paragraphs 1, 2 and 3 which were submitted to them during the previous month. The list must be authenticated by the competent authorities at the airport of destination.

The description of each manifest in the said list is to be compiled from the following information:

- the reference number of the manifest,
- the name (which may be abbreviated) of the airline which transported the goods,
- the flight number,
- the date of the flight.

The competent authorities, under conditions which they are to determine and by bilateral and multilateral agreements, may authorize the airlines themselves, in accordance with the provisions in the first paragraph, to forward the information to the competent authorities of each airport of departure. Competent authorities granting such authorizations shall advise the other Member States accordingly.

In the event of irregularities being found in connection with the information on the manifests appearing on the said list, the office of destination shall inform the office of departure, referring in particular to the air waybills which relate to the goods in question.

10. Instead of using the manifest specified in paragraph 1, the competent authorities in the Member States may at the request of the airlines concerned, through bilateral or multilateral agreements, authorize the use of simplified Community transit procedures using data exchange technology in operation between the airlines concerned.

11. (a) In the cases of international airlines which are either incorporated in, or have an established regional office in the territory of the Community and:

- who use data exchange technology to transmit information between airports of departure and destination in the Community, and
- who fulfil the conditions of subparagraph (b),

the Community transit procedure described in paragraphs 1 to 9 shall be simplified on request.

On receipt of a request, the competent authorities, in the Member States where the airline is established, shall notify the other Member States of the airports of departure and destination situated in their respective territories which are connected by data exchange technology.

Provided no objection is received within two months of the date of notification the competent

authorities, under the provisions of Article 8 of the basic regulation, shall authorize the simplified procedure described in subparagraph (c).

This authorization shall be valid in all Member States concerned and shall apply to transit operations between the airports referred to in the authorization.

(b) The simplified procedure provided for in subparagraph (c) shall be granted only to airlines:

- who operate a significant number of intra-Community flights,
- who frequently consign and receive goods,
- whose written and data exchange records enable the competent authorities to verify their operations at departure and destination,
- who have not committed serious or repeated infringements of customs or tax legislation,
- who make all records available to the competent authorities,
- who undertake to be completely accountable to the competent authorities in meeting their obligations and accounting for and resolving all discrepancies and irregularities.

(c) The simplified procedure shall apply as follows:

- the airline shall keep evidence of the status of all consignments in its commercial records,
- the manifest at the airport of departure which is transmitted by data exchange technology shall become the manifest at the airport of destination,
- the airline shall indicate the appropriate status T1, T2, TE (equivalent to T2ES), TP (equivalent to T2PT), and C (equivalent to T2L) against each item on the manifest,
- the Community transit procedure shall be considered as discharged when the data exchange manifest is made available and the goods have been presented to them,
- a print of the data exchange manifest shall be presented on request to the competent authorities at the airports of departure and destination,
- the competent authorities at the airport of departure shall carry out systems audit checks based on a level of perceived risk analysis,

- the competent authorities at the airport of destination shall carry out systems audit checks based on a level of perceived risk analysis and if necessary send details of data exchange manifests to the competent authorities at the airport of departure for verification,
 - the airline shall be responsible for identifying and notifying all discrepancies and irregularities found at the airport of destination to the competent authorities,
 - the competent authorities at the airport of destination shall, after a reasonable time, notify all outstanding discrepancies and irregularities to the competent authorities at the airport of departure,
 - these irregularities and discrepancies may be resolved under procedures to be agreed with the airlines and the competent authorities at destination and departure.
- on board a vessel arriving directly in a free zone as defined in Article 3 of Commission Regulation (EEC) No 2562/90 ⁽¹⁾, or
 - on board a vessel which has called at a port where there is a free zone, unless it is determined from entries made in the ship's papers by the competent authorities that the ship has come from a part of that port outside the free zone.

In such cases it shall be necessary to establish the Community status of the goods in accordance with the provisions of Title III.

2. (a) Without prejudice to the provisions in Article 5 of Council Regulation (EEC) No 2504/88 of 25 July 1988 relating to free zones and free warehouses ⁽²⁾, the captain of the vessel or his representative is obliged to inform the competent authorities at the port where the goods are discharged of the arrival of the vessel and to indicate from which port the vessel set off with its initial load, as well as all the ports at which the vessel has called or intended to call before reaching the Community port of destination. On request, the captain of the vessel shall submit documents e.g. the ship's logbook to support the information required.

If the required information is not produced to the satisfaction of the competent authorities at the port of destination they shall assume that all the goods carried by the vessel are non-Community goods, unless their Community status is established in accordance with the provisions of Title III.

- (b) To fulfil his obligations under 2(a), the captain of the vessel or his representative may present to the competent authorities of the Community ports where goods are discharged a copy of an information note, authenticated by the competent authorities at the port of departure situated in the Community, indicating the planned port of destination as well as all the ports at which the vessel is likely to call.

However, the use of an information note shall be mandatory if the vessel is carrying goods which are covered by the provisions of Article 3 (2) of the basic regulation.

3. The competent authorities at the port of destination may dispense with the provisions of paragraph 2 in relation to vessels:

- which, by reason, for example, of the nature of their maritime operations and the geographical area in which those operations are carried out, there can be no doubt that they ply only between Community ports and do not visit third countries, or
- are operated by shipping companies which have been authorized to use the simplified procedure described in Article 56 (II).

⁽¹⁾ OJ No L 246, 10. 9. 1990, p. 33.

⁽²⁾ OJ No L 225, 15. 8. 1988, p. 8.

Article 53

Where in accordance with Article 39 (3) of the basic Regulation, the Community transit procedure is compulsory for goods transported by air from a Community airport, the provisions of Article 52 shall not preclude the use by any person concerned of the Community transit procedures laid down in the basic Regulation. In such a case, the procedures laid down by Article 52 shall not apply.

CHAPTER II

Transport by sea

Community status of goods

Article 54

1. Goods transported by sea from a port situated in the customs territory of the Community to another port situated in that territory shall be deemed to lack Community status if they were transported:

- on board a vessel coming from and carrying goods loaded in a third country and which has called at one or more Community ports, or
- on board a vessel going to and carrying goods loaded in a Community port for discharge in a third country and which has called at one or more Community ports, or
- on board a vessel which has called at one or more ports in third countries between the Community port of departure and the Community port of destination, or

Implementation of the Community transit procedure

Article 55

The Community transit procedure is not to be applied when goods referred to in Article 3 (2) of the basic Regulation are loaded on a vessel in a port situated in the customs territory of the Community,

- for export to a third country without unloading or transshipment in another port situated in the customs territory of the Community, or
- for transport to a free zone as defined in Article 3 of Commission Regulation (EEC) No 2562/90; in this case, the use of the information note provided for in Article 54 (2) (b) shall be compulsory.

Article 56

1. Where, in accordance with Article 40 (3) of the basic Regulation, the Community transit procedure is compulsory for goods transported by sea from a Community port, the competent authorities of the Member States may, at the request of the shipping companies concerned and subject to the conditions laid down in paragraphs 2 to 10, simplify the Community transit procedures laid down in the basic Regulation by authorizing the manifest relating to these goods to be used as a Community transit declaration or document.

2. On receipt of a request, the competent authorities in the Member State where the shipping company is established, shall notify other Member States of the intended ports of departure and destination situated in their territories.

Provided no objection is received within two months of the date of notification the competent authorities shall authorize the shipping company concerned. The authorization shall be valid in all Member States concerned as a bilateral or multilateral agreement referred to in Article 8 of the basic Regulation.

Where such authorization is not given the Community transit procedure specified in the basic Regulation shall apply.

The provisions of this Article do not exclude the possibility for any person concerned, including shipping companies which qualify for such an authorization to use the Community transit procedures defined in the basic Regulation where appropriate.

3. The authorization referred to in paragraph 1 shall only be granted to shipping companies:

- whose records enable the competent authorities to monitor their activities,
- which have not committed any serious or repeated customs or tax offences,
- which use manifests:
 - the lay-out of which provides for, at least, the name and full address of the shipping company concerned, the identity of the ship, place of loading, place of unloading, a reference to the bill of lading, and for each consignment the number, description and marks and numbers of packages, the description of the goods, the gross mass in kilogrammes and, if applicable, the identifying numbers of containers,
 - which can easily be understood and controlled by the competent authorities,
 - which can be presented, duly completed and signed, to the competent authorities before the departure of the vessels to which they refer.

4. The authorization referred to in paragraph 1 is to stipulate that where the transport operation relates at the same time to goods which must move under the external Community transit procedure and goods which must move under the internal Community transit procedure, such goods shall be listed on separate manifests.

5. The manifest or manifests referred to in paragraphs 1 and 3 shall incorporate an endorsement dated and signed by the shipping company identifying them as a Community transit declaration and specifying the customs status of the goods to which they relate. Thus completed and signed, the manifest or manifests shall be treated as equivalent to a T1 declaration or T2 declaration, as the case may be.

6. A shipping company which transports goods accompanied by the manifests referred to in paragraphs 1 to 4 shall, in respect of the transport operation in question, be the principal.

7. Save where the shipping company has the status of an authorized consignor, within the meaning of Article 103, the manifests referred to in paragraphs 1 to 4 shall be presented at least in duplicate for authentication to the competent authorities at the port of departure, who shall retain a copy thereof.

8. The manifests provided for in paragraphs 1 to 4 shall be presented for authentication to the competent authorities at the port of destination. Those authorities shall retain one copy of the manifests in order that the goods may be made subject to customs supervision, if necessary.

9. Without prejudice to the provisions of paragraph 8, the competent authorities of the port of destination may, for purposes of control, require production of manifests and bills of lading covering any goods discharged in the port.

10. The competent authorities at the port of destination shall transmit monthly to the competent authorities at the port of departure a list, established by the shipping companies or their representatives, of manifests provided for

in paragraphs 1 to 4 which were presented during the previous month. The list must be authenticated by the competent authorities at the port of destination.

The description of each manifest in this list shall be carried out on the following basis:

- reference number of manifest,
- name (abbreviated if necessary) of the shipping company which transported the goods,
- date of sea transport.

Where there are irregularities noted as regards the contents of manifests in this list, the office of destination shall inform the office of departure referring in particular to the bills of lading covering those goods which are the subject of irregularities.

11. (a) In the cases of international shipping companies which are either incorporated in, or have an established regional office in the territory of the Community and who fulfil the conditions of subparagraph (b), the Community transit procedure described in paragraphs 1 to 10 may be simplified further on request.

On receipt of a request, the competent authorities in the Member State where the shipping company is established shall notify the other Member States of the intended ports of departure and destination which are situated in their respective territories.

Provided no objection is received within two months of the date of notification the competent authorities, under the provisions of Article 8 of the basic Regulation, shall authorize the simplified procedure described in subparagraph (c).

This authorization shall be valid in all Member States concerned and shall apply to transit operations between the ports referred to in the authorization.

- (b) The simplified procedure provided for in subparagraph (c) shall be granted only to shipping companies:
- who are authorized to use manifests in accordance with the provisions of this Article,
 - who operate a significant number of regular intra-Community voyages on announced routes,
 - who frequently consign and receive goods, and
 - who undertake to be completely accountable to the competent authorities in meeting their obligations and accounting for and resolving all discrepancies and irregularities.
- (c) The simplified procedure shall apply as follows:
- the shipping company shall keep evidence of the status of all consignments in its commercial records and copies of the manifests,

- the shipping company may use a single manifest and shall indicate the appropriate status T1, T2, TE (equivalent to T2ES), TP (equivalent to T2PT) and C (equivalent to T2L) against each item on the manifest,
- the Community transit procedure shall be considered as discharged on presentation of the manifests and the goods to the competent authorities at the port of destination,
- the competent authorities at the port of departure shall carry out systems audit checks based on a level of perceived risk analysis,
- the competent authorities at the port of destination shall carry out systems audit checks based on a level of perceived risk analysis and, if necessary, send details of manifests to the competent authorities at the port of departure for verification,
- the shipping company shall be responsible for identifying and notifying all discrepancies and irregularities found at the port of destination to the competent authorities,
- the competent authorities at the port of destination shall, after a reasonable time notify all discrepancies and irregularities to the competent authorities at the port of departure.

Shipments from free ports

Article 57

The provisions of Article 40 (4) of the basic Regulation shall apply to goods taken on board or transhipped in a free zone, as defined in Article 3 of Regulation (EEC) No 2562/90 situated within a port unless it is established, by annotation of the vessel's documents by the competent authorities, that the said vessel arrives from a part of that port other than the free zone.

CHAPTER III

Transport by pipeline

Article 58

1. Where the Community transit procedure applies, the formalities relating to this procedure shall be adopted in accordance with the provisions of paragraphs 2 to 5 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 the Community 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 the provisions of Title III.

3. For the goods referred to in paragraph 2, the operator of the pipeline situated in the Member State through the territory of which the goods enter the Community or the operator of the pipeline situated in the Member State in which the movement starts, shall be the principal.

4. For the purposes of the application of Article 11 (2) of the basic Regulation, the operator of a pipeline situated 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 regarded as concluded when the goods transported by pipeline arrive at the installations of the consignees or are accepted into the distribution network of a consignee and are entered in his records.

6. The businesses involved in the carriage of the goods shall keep record and make them available to the competent authorities for the purposes of whatever controls it is considered necessary to make concerning the Community transit operations covered by paragraphs 2 to 4.

TITLE VII

SPECIAL PROVISIONS APPLICABLE TO POSTAL CONSIGNMENTS

Article 59

The specimen label provided for in Article 41 (2) of the basic Regulation is shown in Annex XIII. The label shall be printed on yellow paper.

TITLE VIII

PROVISIONS CONCERNING FORMS OTHER THAN THE SINGLE ADMINISTRATIVE DOCUMENT

Type and colour of paper

Article 60

1. The paper used for the forms of loading lists (Annex I), transit advice notes (Annex II) and receipts (Annex III) shall be dressed for writing purposes and weigh at least 40 g/m²; its strength shall be such that in normal use it does not easily tear or crease.

2. The paper used for the flat-rate guarantee voucher (Annex IX) shall be free of mechanical pulp, dressed for writing purposes and weigh at least 55 g/m². The paper shall have a red printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means.

3. The paper used for the guarantee certificate (Annex VII) and the guarantee waiver certificate (Annex XII) forms shall be free of mechanical pulp and weigh not less than 100 g/m². It shall have a guilloche pattern background on both sides so as to reveal any falsification by mechanical or chemical means. Printing of such background shall be in:

- green for guarantee certificates,
- pale blue for guarantee waiver certificates.

4. The paper referred to in paragraphs 1, 2 and 3 shall be white, except for the loading lists referred to in Article 17 (2), for which the colour of the paper shall be left to the choice of the user.

Size of forms

Article 61

The sizes of the forms shall be:

- (a) 210 × 297 mm for the loading list, a tolerance in the length of - 5 or + 8 mm being allowed;
- (b) 210 × 148 mm for the transit advice note, the guarantee certificate and the guarantee waiver certificate;
- (c) 148 × 105 mm for the receipt and flat-rate guarantee voucher.

Languages to be used

Article 62

The declarations and documents shall be drawn up in one of the official languages of the Community which is acceptable to the competent authorities of the Member State of departure. This provision shall not apply to flat-rate guarantee vouchers.

The competent authorities of another Member State in which the declarations and the documents must be produced may, as necessary, require a translation into the official language, or one of the official languages, of that Member State.

The language to be used for the guarantee certificate shall be designated by the competent authorities of the Member State responsible for the guarantee office.

The language to be used for the guarantee waiver certificate shall be designated by the competent authorities of the Member State in which the guarantee waiver is granted.

Printing of forms and their completion*Article 63*

1. The flat-rate guarantee vouchers shall show the name and address of the printer or a mark enabling the printer to be identified. The flat-rate guarantee vouchers shall be serially numbered as a means of identification.
2. Member States shall be responsible for printing or arranging the printing of the guarantee certificates and the guarantee-waiver certificates. Each certificate shall be numbered for purposes of identification.
3. Forms for guarantee certificates, guarantee-waiver certificates and flat-rate guarantee vouchers shall be completed using a typewriter or other mechanographical or similar process.
4. Loading lists, transit advice notes and receipts may be completed using a typewriter or other mechanographical or similar process, or legibly in manuscript; in the latter case they shall be completed in ink and in block letters.
5. No erasures or alterations shall be made. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments shall be initialled by the person making the amendment and authenticated by the competent authorities.

TITLE IX

USE OF TRANSIT DOCUMENTS FOR IMPLEMENTING MEASURES ON THE EXPORTATION OF CERTAIN GOODS

General provisions*Article 64*

1. This Title lays down the conditions applicable to goods which, in accordance with the provisions of Article 3 and Article 5 (2) of the basic Regulation, move within the Community under a Community transit procedure or under another customs transit procedure when export thereof from the Community is prohibited or is subject to restrictions, duties or other charges.
2. The conditions shall, however, apply only in so far as the measure introducing the prohibition, restriction, duty or other charge has provided for them to apply, and they shall be without prejudice to any special provisions which that measure may comprise.

Formalities to be completed where a Community transit procedure is used*Article 65*

Where goods referred to in Article 64 (1) are placed under a Community transit procedure, the principal shall complete the space headed 'Description of goods' on the Community transit document, with one of the following statements:

- Salida de la Comunidad sometida a restricciones
- Udførsell fra Fællesskabet undergivet restriktioner
- Ausgang aus der Gemeinschaft — Beschränkungen unterworfen
- Έξοδος από την Κοινότητα υποκειμένη σε περιορισμούς
- Export from the Community subject to restrictions
- Sortie de la Communauté soumise à des restrictions
- Uscita dalla Comunità assoggettata a restrizioni
- Verlaten van de Gemeenschap aan beperkingen onderworpen
- Saída de Comunidade sujeita a restrições
- Salida de la Comunidad sujeta a pago de derechos
- Udførsel fra Fællesskabet betinget af afgiftsbetaling
- Ausgang aus der Gemeinschaft — Abgabenerhebungen unterworfen
- Έξοδος από την Κοινότητα υποκειμένη σε επιάρυση
- Export from the Community subject to duty
- Sortie de la Communauté soumise à imposition
- Uscita dalla Comunità assoggettata ad imposizione
- Verlaten van de Gemeenschap aan belastingheffing onderworpen
- Saída da Comunidade sujeita a pagamento de imposições.

Formalities to be completed where other procedures are used*Article 66*

1. Where the goods referred to in Article 64 (1) are placed under a transit procedure other than the Community transit procedure, the customs office at which departure formalities are carried out shall require completion of Control Copy T5 provided for in Article 1 of Regulation (EEC) No 2823/87 ⁽¹⁾. Box 104 of Control Copy T5 shall be completed with one of the statements, as appropriate, set out in Article 65.
2. The customs office referred to in paragraph 1 shall insert in the customs document under cover of which the goods are to be carried one of the statements, as appropriate, set out in Article 65.

⁽¹⁾ OJ No L.270, 23. 9. 1987, p. 1.

Export without further formalities*Article 67*

Articles 65 and 66 shall not apply where, on declaration of the goods for export from the Community, proof is furnished to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties or charges due have been paid or that, in the circumstances obtaining, the goods may leave the Community territory without further formalities.

Provision of a guarantee*Article 68*

1. Where the measure referred to in Article 64 (2) provides for the provision of a guarantee, such guarantee shall be provided in cases where, according to the information contained in the customs document, goods as referred to in Article 64 (1) moving between two points within the Community are, during their transport, to leave the territory of the Community otherwise than by air.

2. The guarantee shall be provided either at the office at which the formalities required on departure of the goods are completed or to any other body designated for that purpose by the Member State in which that office is located and on the terms laid down by the competent authorities of that Member State. In the case of measures imposing a duty or other charge, the guarantee need not be provided where the goods are carried under the Community transit procedure and a guarantee otherwise than in cash has been provided or the provision of a guarantee is waived by reason of the identity of the principal.

Goods crossing the territories of the EFTA countries*Article 69*

1. Article 66 shall apply equally to goods referred to in Article 64 (1) which in the course of transport between two points within the Community cross the territory of the EFTA countries and are reconsigned from one of those countries.

Notwithstanding Regulation (EEC) No 2823/87, the original of the Control Copy T5 shall accompany the goods to the competent office of the Member State of destination.

The office of departure shall specify the period within which the goods must be reimported into the Community.

2. If the measure referred to in Article 64 (2) provides for the lodging of a guarantee, then notwithstanding Article 68 such guarantee shall be furnished for all transactions covered by paragraph 1 of this Article.

Formalities at the office of destination*Article 70*

The office of destination shall take the necessary steps to implement the measures referred to in Article 64 (2) in respect of goods which are not released for free circulation immediately following their arrival at that office.

Goods not reimported into the Community*Article 71*

Where goods referred to in Article 64 (1) move as described in Article 68, whether or not by air, and are not reimported into the Community within the prescribed period, they shall be treated as having been irregularly exported to a third country from the Member State whence they were consigned unless it is established that they were lost through *force majeure* or unforeseeable circumstances.

TITLE X

SIMPLIFIED PROCEDURES

CHAPTER I

Community transit procedures for the carriage of goods by rail

Section 1: General provisions relating to carriage by rail

Field of application

Article 72

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Articles 73 to 84, 100 and 101 for the carriage of goods by railway companies under cover of a 'consignment note CIM and express parcels' hereinafter referred to as the 'consignment note CIM'.

Legal force of documents used

Article 73

The consignment note CIM shall be treated as equivalent to:

- (a) a T1 declaration or document, for goods moving under the external Community transit procedure;

- (b) a T2 declaration or document, for goods moving under the internal Community transit procedure.

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

Control of records

Article 74

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

The principal

Article 75

1. The railway company which accepts the goods for carriage accompanied by a consignment note CIM serving as a T1 or T2 declaration or document shall be the principal as regards such operation.
2. The railway company of the Member State through whose territory the goods enter the Community shall be the principal as regards operations in respect of goods accepted for carriage by the railways of a third country.

Label

Article 76

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

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.

Modification of the contract of carriage

Article 77

Where the contract of carriage is modified so that:

- a carriage operation which was to end outside the Community ends within the Community,
- a carriage operation which was to end within the Community ends outside the Community,

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

Movement of goods between Member States

Customs status of goods: Use of the consignment note CIM

Article 78

1. The consignment note CIM shall be produced at the office of departure in the case of a carriage operation to which the Community transit procedure applies and which starts and is to end within the Community.
2. The office of departure shall clearly enter in the box reserved for customs of sheets 1, 2 and 3 of the consignment note CIM:
 - the symbol 'T1', where goods are moving under the external Community transit procedure,
 - the symbol 'T2', 'T2 ES' or 'T2 PT' according to the circumstances, where the goods are moving under the internal Community transit procedure in accordance with Article 3 (3) (b) and (c) of the basic Regulation.

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

3. All copies of the consignment note CIM shall be returned to the party concerned.
4. The goods referred to in Article 3 (3) (a) of the basic Regulation shall be placed, under condition which shall be laid down by each Member State, for the whole of the journey from the Community station of departure to the Community station of destination, under the internal Community transit procedure without production at the office of departure of the consignment note CIM in respect of the goods and without affixing the labels referred to in Article 76. However, production thereof may not be waived in respect of consignment notes CIM drawn up for goods covered by the provisions in Title IX.

5. For the goods referred to in paragraph 2 the 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 procedure at an intermediate station, the customs 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 Article 3 (3) (a) of the basic Regulation.

6. For the purposes of the control referred to in Article 74, the railway companies in the country of

destination shall, in relation to the transport operations referred to in paragraph 4, make all the consignment notes CIM available to the competent authorities, when necessary in accordance with provisions to be 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 provided for in Title VI of the basic Regulations shall apply.

In this case the provisions of paragraphs 4, 5 second subparagraph and 6 shall apply *mutatis mutandis*.

Identification measures

Article 79

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.

Use of sheets of the consignment note CIM

Article 80

1. In the cases referred to in Article 78 (5) first subparagraph, 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.

Carriage of goods to or from third countries

Carriage to third countries

Article 81

1. Article 78 and 79 shall apply to a carriage operation which starts within the Community and is to end outside the Community.

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

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

Carriage from third countries

Article 82

1. The customs office for the frontier station through which the goods enter the Community shall act as

office of departure for a carriage operation which starts outside the Community and is to end within the Community.

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

2. The customs office for the station of destination shall act as office of destination. If, however, the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for that station shall act as the office of destination.

The formalities prescribed by Article 80 shall be carried out at the office of destination.

Carriage in transit through the Community

Article 83

1. The customs offices which are to act as office of departure and office of destination for a carriage operation which starts and is to end outside the Community shall be as laid down in Articles 82 (1) and 81 (2) respectively.

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

Customs status of goods from third countries or in transit

Article 84

Goods which are carried under the provisions of Articles 82 (1) or 83 (1) shall be considered to be moving under the external Community transit procedure unless the Community status of those goods is established in accordance with the provisions of Title III.

Section 2: Provisions relating to goods carried in large containers

General provisions

Article 85

Where the Community transit procedure is applicable, formalities under that procedure shall be simplified in accordance with Article 86 to 101 for the carriage of goods which the railway companies effect by means of large containers, using transport undertakings as intermediaries and making use of transfer notes referred to for the purposes of this Regulation as 'TR transfer note'. Such operations shall, where appropriate, include the dispatch of consignments by transport undertakings using modes of

transport other than rail, in the country of consignment to the railway station of departure in that country and in the country of destination from the railway station of destination in that country and any transport by sea in the course of the movement between these two stations.

Definitions

Article 86

For the purpose of Articles 85 to 101:

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. 'larger container' means a device for the carriage of goods that is:
 - permanent in nature,
 - specially designed to facilitate the carriage of goods, without intermediate reloading, by one or more modes of transport,
 - designed for easy attachment and/or handling,
 - designed in such a way that it can be properly sealed where the application of Article 94 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 be serially numbered in the top right-hand corner to enable it to 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,
- 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 and which is intended to cover the consignment of several large containers from the same station of departure to the same station of destination, at which station 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 provided for indicating the number of lists.

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

Legal force of document used

Article 87

The TR transfer note used by the transport undertaking shall be treated as equivalent to:

- (a) a T1 declaration or document, as the case may be, for goods moving under the external Community transit procedure;
- (b) a T2 declaration or document, as the case may be, for goods moving under the internal Community transit procedure.

Control of records: Information to be supplied

Article 88

1. In each Member State the transport undertaking shall, for purposes of control, make available to the competent authorities 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 competent 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 already completed or still being undertaken of which those authorities consider they should be informed.

3. Where, in accordance with Article 87, TR transfer notes are treated as equivalent to T1 or T2 declarations or documents, the transport undertaking or its national representative or representatives shall inform:

- (a) the customs office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs stamp;
- (b) 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 ascertain that the consignment has either been correctly presented to the customs office of destination or been exported from the Community to a third country under Article 96.

The principal

Article 89

1. For the carriage of goods as referred to in Article 85 accepted by the transport undertaking in a Member State, the railway company of that Member State shall be the principal.
2. For the carriage of goods as referred to in Article 85 accepted by the transport undertaking in a third country, the railway company of the Member State by way of which the goods enter the Community shall be the principal.

Customs formalities during carriage by means other than rail

Article 90

Where 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.

Label

Article 91

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

Modification of the contract of carriage

Article 92

Where a contract of carriage is modified so that:

- a carriage operation which was to end outside the Community ends within the Community,

- a carriage operation which was to end within the Community ends outside the Community,

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.

Movement of goods between Member States

Customs status of goods or lists

Article 93

1. Where a carriage operation to which the Community transit procedure applies starts and is to end within the Community, the TR transfer note shall be produced at the office of departure.
2. The office of departure shall indicate clearly in the box reserved for customs of sheets 2, 3A and 3B of the TR transfer note:
 - the symbol 'T1', where the goods are moving under the external Community transit procedure,
 - the symbol 'T2', 'T2ES' or 'T2PT' according to the circumstances where the goods are moving under the internal Community transit procedure, in accordance with Articles 3 (3) (b) and (c) of the basic Regulation.

The symbols 'T2', 'T2ES' or 'T2PT' shall be authenticated by the application of the stamp of the office of departure.

3. Where a TR transfer note relates at the same time to containers containing goods moving under the external Community transit procedure and containers containing goods moving under the internal Community transit procedure, the office of departure shall enter in the box reserved for customs sheets 2, 3A and 3B of the TR transfer note separate references to the container(s), depending upon the type of goods which they contain, and shall enter the symbol 'T1' and the symbol 'T2ES' or 'T2PT', respectively, alongside the reference to the corresponding container(s).
4. Where, in the case referred to in paragraph 3, lists of large containers are used, separate lists shall be completed for each category of containers and the reference thereto shall be indicated by entering in the box reserved for customs of sheets 2, 3A and 3B of the TR transfer note, the serial number(s) of the list(s) of the large container(s). The symbol 'T1' or the symbol 'T2', 'T2ES' or 'T2PT' shall be entered alongside the serial number(s) of the list(s) according to the category of containers to which they relate.

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

6. The goods referred to in Article 3 (3) (a) of the basic Regulation shall be placed, under conditions which shall be laid down by each Member State for the whole of the journey, under the internal Community transit procedure without production at the office of departure of the TR transfer note in respect of the goods and without affixing the labels referred to in Article 91. However, production thereof may not be waived in respect of the TR transfer note drawn up for goods covered by the provisions in Title IX.

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 released for free circulation or placed under another procedure.

No formalities need be carried out at the office of destination with regard to the goods referred to in Article 3 (3) (a) of the basic Regulation.

8. For the purposes of the control referred to in Article 88, the transport undertaking in the country of destination shall, in relation to the transport operations referred to in paragraph 6, make all TR transfer notes available to the competent authorities, when necessary in accordance with provisions to be 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 provided for in Title VI of the basic Regulation shall apply.

In this case the provisions of paragraphs 6, 7 second subparagraph and 8 shall apply *mutatis mutandis*

Identification measures

Article 94

Identification of goods shall be ensured in accordance with Article 14 of the basic Regulation. However, where identification measures are taken by the railway companies, the office of departure shall not normally seal the large containers. If seals are affixed, the space reserved for customs use on sheets 3A and 3B of the TR transfer note shall be endorsed accordingly.

Use of sheets of TR transfer note

Article 95

1. In the cases referred to in Article 93 (7) first subparagraph, the transport undertaking shall deliver to the office of destination sheets 1, 2 and 3A of the TR transfer note.

2. The office of destination shall forthwith return sheets 1 and 2 to the transport undertaking after stamping them and shall retain sheet 3A.

Carriage of goods to or from third countries

Carriage to third countries

Article 96

1. Where a carriage operation starts within the Community and is to end outside the Community, Article 93 (1) to (5) and Article 94 shall apply.

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

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

Carriage from third countries

Article 97

1. Where a carriage operation starts outside the Community and is to end within the Community, 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 provided for in Article 95 shall be carried out at the office of destination.

Carriage in transit through the Community

Article 98

1. Where a carriage operation starts and is to end outside 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 97 (1) and Article 96 (2) respectively.

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

Customs status of goods from third countries or in transit

Article 99

Goods which are carried under Articles 97 (1) or 98 (1) shall be considered as moving under the external Community

transit procedure unless the Community status of the goods concerned is established in accordance with the provisions of Title III.

Section 3: Other provisions

Loading lists

Article 100

1. The provisions of Articles 23 to 26 shall apply to 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 the TR transfer note, whichever is produced.

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 Community comprising at the same time goods moving under the external Community transit procedure and goods moving under the internal Community transit procedure, separate loading lists shall be used; in the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be completed 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 inserted in the box reserved for the description of goods on either the consignment note CIM or the TR transfer note, whichever is produced.

3. In the circumstances referred to in paragraphs 1 and 2 and for the purposes of the procedures provided for in Article 72 to 101, the loading lists accompanying the consignment note CIM or the TR transfer note shall form an integral part thereof and shall have the same binding effects.

The original of such loading lists shall bear the stamp of the station of dispatch.

Sections 4: Scope of the normal procedures and the simplified procedures

Article 101

1. Where the Community transit procedure applies, the provisions of Articles 72 to 100 shall not preclude the use of the procedures laid down in the said basic Regulation. The provisions of Articles 74 and 76 or 88 and 91 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

the TR transfer note is filled in. That reference shall specify the type, office of issue, date and registration number of each document used.

In addition, sheet 2 of the consignment note CIM or of the 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 carriage of the goods is covered by the Community transit document or documents referred to.

3. Where a Community transit operation is effected under cover of a TR transfer note in accordance with Articles 85 to 99, the consignment note CIM used for the operation shall be excluded from the scope of Articles 72 to 84 and 101 (1) and (2). 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.

CHAPTER II

Simplification of formalities to be carried out at offices of departure and destination

General provisions

Article 102

Where the Community transit procedure is applicable, the formalities relating to the Community transit procedures shall be simplified in accordance with the provisions of this Chapter.

This Chapter shall not, however, apply to goods to which Title IX applies.

Formalities at the office of departure

The authorized consignor

Article 103

The competent authorities of each Member State may authorize any person who fulfils the conditions laid down in Article 104 and who intends to carry out Community transit operations (hereinafter referred as 'the authorized consignor') not to present at the office of departure either the goods concerned or the Community transit declaration in respect thereof.

Conditions of the authorization

Article 104

1. The authorization provided for in Article 103 shall be granted only to persons:

(a) who frequently consign goods;

- (b) whose records enable the competent authorities to verify their operations;
- (c) who, where a guarantee is required under the Community transit procedure, provide a comprehensive guarantee; and
- (d) have not committed serious or repeated infringements of customs or tax legislation.

2. Competent authorities may withdraw the authorization where the authorized consignor no longer fulfils the conditions laid down in paragraph 1 or fails to observe the conditions laid down in this Chapter or in the authorization.

Contents of the authorization

Article 105

Authorization issued by the competent authorities shall specify in particular:

- (a) the competent office or offices which are authorized offices of departure for consignments;
- (b) the period within which, and the procedure by which, the authorized consignor is to inform the office of departure of the consignments to be sent, in order that the office may carry out any necessary controls before the departure of the goods;
- (c) the period within which the goods must be presented at the office of destination; and
- (d) the identification measures to be taken. To this end the competent authorities may prescribe that the means of transport or the package or packages shall bear special seals, accepted by the customs authorities and affixed by the authorized consignor.

Authentication in advance

Article 106

1. The authorization shall stipulate that the box reserved for the office of departure on the front of the Community transit declaration form:

- (a) be stamped in advance with the stamp of the office of departure and be signed by an official of that office;
- or
- (b) be stamped by the authorized consignor with a special metal stamp approved by the competent authorities and

conforming to the specimen in Annex XV. The imprint of the stamp may be preprinted on the forms where the printing is entrusted to a printer approved for that purpose.

The authorized consignor shall complete that box by indicating the date of consignment of the goods and shall allocate to the declaration a number in accordance with the rules laid down to that effect in the authorization.

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

Formalities upon departure of goods

Article 107

1. The authorized consignor shall, not later than the time of dispatching the goods, enter on the front of copies 1 and 4 of the duly completed Community transit declaration in the box 'Control by office of departure' particulars of the period within which the goods must be presented at the office of destination and of the identification measures applied and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura simplificata
- Vereenvoudigde regeling
- Procedimento simplificado

2. After dispatch of the goods, copy 1 shall be sent without delay to the office of departure. The competent authorities may provide, in the authorization, that copy 1 be sent to the office of departure as soon as the Community transit declaration is completed. The other copies shall accompany the goods in accordance with the conditions laid down in the basic Regulation.

3. Where the competent authorities of the Member State of departure carry out a control in the departure of a consignment, they shall record the fact in the box 'Control by office of departure' on the front of copies 1 and 4 of the Community transit declaration.

The principal

Article 108

The Community transit declaration, duly completed and endorsed as specified in Article 107 (1), shall be treated as equivalent to an external Community transit document or an internal Community transit document, as the case may be, and the authorized consignor who signed the declaration shall be the principal.

Waiver of signature

Article 109

1. The competent authorities may authorize the authorized consignor not to sign Community transit declarations bearing the special stamp referred to in Annex XV and drawn up by an electronic or automatic data-processing system. Such authorization shall be subject to the condition that the authorized consignor has previously given those authorities a written undertaking acknowledging that he is the principal for all Community transit operations effected under cover of Community transit documents bearing the special stamp.

2. Community transit documents drawn up 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.

Liability of the authorized consignor

Article 110

1. The authorized consignor shall:
 - (a) comply with the provisions of this Chapter and of the conditions of the authorization; and
 - (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.
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 authorized 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 competent authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Formalities at the office of destination

The authorized consignee

Article 111

1. The competent authorities of each Member State may issue an authorization presentation at the office of destination of goods transported under a Community transit procedure where the goods are intended for a person who fulfils the conditions laid down in Article 112 (hereinafter referred to as 'the authorized consignee') previously authorized by the customs authorities of the Member State responsible for the office of destination.

2. In the case referred to in paragraph 1, the principal shall have fulfilled his obligations under the provisions of Article 11 (a) of the basic Regulation when the copies of the Community transit document which accompanied the consignment, together with the goods intact, have been delivered within the prescribed period to the authorized consignee at his premises or at the place specified in the authorization, the identification measures having been duly observed.

3. The authorized consignee shall at the request of the carrier issue a receipt in respect of each consignment delivered under the conditions laid down in paragraph 2 stating that the document and the goods have been delivered.

Conditions of the authorization

Article 112

1. The authorization referred to in Article 111 shall be granted only to persons:

- (a) who frequently receive consignments subject to Community transit;
- (b) whose records enable the competent authorities to verify the operations;

and
- (c) who have not committed serious or repeated infringements of customs or tax legislation.

2. The competent authorities may withdraw the authorization where the authorized consignee no longer fulfils the conditions laid down in paragraph 1 or fails to comply with the requirements laid down in this Chapter and in the authorization.

Contents of the authorization

Article 113

1. Authorization issued by the competent authorities shall specify in particular:
- (a) the customs office or offices which are authorized offices of destination for consignments which the authorized consignee receives; and
 - (b) the period within which, and the procedures by which, the authorized consignee is to inform the office of destination of the arrival of the goods, so that the office may carry out any necessary controls upon arrival of the goods.
2. Without prejudice to Article 116, the competent authorities shall specify in the authorization whether any action by the office of destination is required before the authorized consignee may dispose of goods received.

Obligations of the authorized consignee

Article 114

1. The authorized consignee shall in respect of consignments arriving at his premises or at the places specified in the authorization:
- (a) immediately inform the office of destination in accordance with the procedure laid down in the authorization of any excess quantities, shortages, substitutions or other irregularities such as broken seals; and
 - (b) send without delay to the office of destination the copies of the Community transit document which accompanied the consignment, indicating the date of arrival and the conditions of any seals affixed.
2. The office of destination shall annotate appropriately the copies of the Community transit document.

Other provisions

Controls

Article 115

The competent authorities may carry out upon authorized consignors and authorized consignees any controls they consider necessary. The said consignors and consignees shall provide all the necessary information and facilities for this purpose.

Exclusion of certain goods

Article 116

The competent authorities of the Member State of departure or destination may exclude certain categories of goods from the facilities provided for in Article 103 and 111.

Special case of consignments by rail

Article 117

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 consignment note CIM, or a TR transfer note, in accordance with Article 72 to 101, the competent authorities shall take the necessary measures to ensure that sheets 1, 2 and 3 of the consignment note CIM, or sheets 2, 3A and 3B of the TR transfer note bear symbol 'T1' and/or 'T2', as the case may be.
2. Where goods carried under Articles 72 to 101 are intended for an authorized consignee, the competent authorities may provide that, by way of derogation from Article 111 (2) and Article 114 (1) (b), sheets 2 and 3 of the consignment note CIM, or sheets 1, 2 and 3A of the TR transfer note are to be delivered direct by the railway companies or by the transport undertaking to the office of destination.

CHAPTER III

Simplified procedure for the issue of the document used to establish the Community status of goods

Article 118

Without prejudice to the implementation of Article 9 (5), the competent authorities of each Member State may authorize any person, hereinafter referred to as the 'authorized consignor', who satisfies the requirements laid down in Article 119 and who proposes to establish the Community status of goods by means of a T2L document in accordance with Article 6, or by means of one of the documents stipulated in Article 9, hereinafter referred to as 'commercial documents', to use such documents without having to present it for authentication to the competent authorities of the Member State of departure.

Conditions of the authorization

Article 119

1. The authorization provided for in Article 118 shall be granted only to persons:
- (a) who frequently consign goods;

- (b) whose records enable the customs authorities to monitor their operations;
- and
- (c) who have not committed serious or repeated infringements of customs or tax legislation.

2. The competent authorities may withdraw authorization where an authorized consignor no longer fulfils the conditions laid down in paragraph 1 or fails to comply with the requirements laid down in this Chapter or in the authorization.

Contents of the authorization

Article 120

1. Authorization issued by the competent authorities shall specify in particular:

- (a) the customs office assigned to pre-authenticate the forms used in drawing up the documents concerned, as prescribed in Article 121 (1) (a); and
- (b) the manner in which the authorized consignor shall establish that those forms have been properly used.

2. The competent authorities shall specify the period within which and the manner in which the authorized consignor shall notify the responsible customs office so that such office may carry out any necessary controls before departure of the goods.

Authentication in advance and formalities upon departure

Article 121

1. The authorization shall stipulate that the front of the forms used in drawing up the commercial documents concerned or that box C (office of departure) on the front of the forms used in drawing up the T2L document and, if applicable, document(s) T2La must:

- (a) be stamped in advance with the stamp of the customs office referred to in Article 120 (1) (a) and be signed by an official of that office;
- or
- (b) be stamped by the authorized consignor with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex XV. The imprint of the stamp may be preprinted on the forms if the printing is entrusted to a printing works approved for that purpose.

2. Not later than on consignment of the goods, the authorized consignor shall complete and sign the form. In addition, he shall enter in a clearly identifiable space on the commercial document used or in the box reserved for control by the office of departure of the T2L document the name of the responsible customs office, the date of completion of the document, and one of the following endorsements:

- Procedimiento simplificado
- Forenklet procedure
- Vereinfachtes Verfahren
- Απλουστευμένη διαδικασία
- Simplified procedure
- Procédure simplifiée
- Procedura simplificata
- Vereenvoudigde regeling
- Procedimento simplificado

3. The form, properly completed and endorsed as specified in paragraph 2 and signed by the authorized consignor, shall be treated as equivalent to a document certifying the Community status of the goods.

Article 122

1. The competent authorities may authorize the authorized consignor not to sign T2L documents or the commercial documents used bearing the special stamp referred to in Annex XV and drawn up by an electronic or automatic data processing system. Such authorization shall be subject to the condition that the authorized 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. The T2L documents or the commercial documents drawn up in accordance with paragraph 1, shall contain in place of the authorized consignor'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

Obligation to make a copy*Article 123*

The authorized consignor shall make a copy of each commercial document or of each document T2L issued under this Chapter. The competent authorities shall specify the conditions under which the copy document shall be produced for purposes of control and retained for not less than two years.

Controls upon the authorized consignor*Article 124*

The competent authorities may carry out upon authorized consignors any controls they consider necessary. The said consignors shall furnish all the necessary information and facilities for this purpose.

Liability of the authorized consignor*Article 125*

1. The authorized consignor shall:
 - (a) comply with the provisions of this Chapter and of the authorization; and
 - (b) take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office referred to in Article 120 (1) (a), or of the special stamp.
2. In the event of the misuse by any person of forms which are intended for use in drawing up T2L documents or commercial documents and which bear the imprint of the stamp of the customs office referred to in Article 120 (1) (a) or of the special stamp, then, without prejudice to any criminal proceedings, and unless he can satisfy the competent authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b), the authorized consignor shall be liable for the amount payable in respect of duties and other charges which are unpaid in any Member State in consequence of such misuse.

Exclusion of certain goods*Article 126*

The competent authorities of the exporting Member State may exclude certain categories of goods and types of traffic from the facilities provided for in this Chapter.

TITLE XI

FINAL PROVISIONS

Repeal*Article 127*

1. Without prejudice to the provisions of Article 129, Commission Regulation (EEC) No 1062/87 ⁽¹⁾ is hereby repealed with effect from the date of application of this Regulation.

However, the provisions of Regulation (EEC) No 1062/87 concerning the use of the copies of the international express parcels consignment note shall be repealed on 1 July 1993. The forms of the international consignment note and the international express parcels consignment note in use on 31 December 1992 may continue to be used until 30 June 1993.

2. References to the provisions of Regulation (EEC) No 1062/87 shall be construed as references to this Regulation.

References to the Articles of Regulation (EEC) No 1062/87 shall be read in accordance with the table of equivalence in Annex XV.

Article 128

Articles 9 and 10 of Commission Regulation (EEC) No 409/86 ⁽²⁾ are hereby deleted.

Transitional measures*Article 129*

Carriage begun, in accordance with the provisions of Regulation (EEC) No 222/77 and of Regulation (EEC) No 1062/87 on the last day that precedes the date of application of this Regulation, will be continued after that date under the conditions laid down in those Regulations.

However, in cases explicitly referred to in relevant provisions of Community legislation in specific areas, the discharge of internal Community transit operations referred to in Article 1 (3) of Regulation (EEC) No 222/77 may be carried out in accordance with the relevant specific rules.

Article 130

1. Guarantors who, pursuant to Article 44, issue flat-rate guarantee vouchers with limited validity and who, on the

⁽¹⁾ OJ No L 107, 22. 4. 1987, p. 1.

⁽²⁾ OJ No L 46, 25. 2. 1986, p. 5.

date of application of this Regulation, hold such vouchers worded as prescribed before that date, may continue to issue the said vouchers until stocks are exhausted.

2. The forms referred to in Annex I (Loading list), III (Receipt), VII (Certificate of guarantee), X (Guarantee waiver — Undertaking by the person concerned) and XII (Guarantee waiver certificate) of the specimens in use on the date of application of this Regulation may continue to be used, subject to the necessary changes in wording, until stocks are exhausted but not beyond 30 June 1995.

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

Done at Brussels, 21 April 1992.

Entry into force

Article 131

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

It shall apply with effect from the date of entry into force of the basic Regulation.

For the Commission

Christiane SCRIVENER

Member of the Commission

LOADING LIST

No	Marks, numbers, number and kind of packages; description of goods	Country of dispatch/ export	Gross mass (kg)	Reserved for official use

(Signature)

ANNEX II

TC 10 TRANSIT ADVICE NOTE		
Identification of means of transport:		
TRANSIT DOCUMENT		OFFICE OF TRANSIT INTENDED (AND COUNTRY):
Type (T1, T2, T2ES or T2PT) and number	Office of departure	
		<p style="text-align: center;">FOR OFFICIAL USE</p> <p>Date of transit:</p> <p style="text-align: center;">(Signature)</p> <div style="border: 1px dashed black; width: 80px; height: 40px; margin: 10px auto; text-align: center; padding: 2px;"> Official stamp </div>

ANNEX III

TC 11 RECEIPT

The office of destination at

hereby certifies that document T1, T2, T2ES, T2PT ⁽¹⁾
control copy T5 ⁽¹⁾

registered on under No

by the office at

has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers

Official
stamp

At, on 19.....
Place Date

.....
(Signature)

⁽¹⁾ Delete as necessary

ANNEX IV

SPECIMEN I

Community transit

Comprehensive guarantee

(Comprehensive guarantee covering several Community transit operations)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of guarantee of

up to a maximum amount of

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland, any amount for which a principal ⁽³⁾

may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of or in connection with Community transit operations carried out by that person, including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidentals.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned established before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may, upon request of the undersigned and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred from granting this additional period and, in particular, any interest must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

This amount may not be reduced by the sums already paid in pursuance of this undertaking unless recourse is had to the undersigned in respect of a Community transit operation which began before the receipt of the earlier application for payment or during the 30 days following that receipt.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

⁽¹⁾ Surname and forenames, or name of the firm.

⁽²⁾ Full address.

⁽³⁾ Surname and forenames, or name of the firm, and full address of the principal.

4. For the purpose of this undertaking the undersigned gives his address for service ⁽¹⁾, as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of the firm, and full address
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at, on

(Signature) ⁽³⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

(Stamp and signature)

⁽¹⁾ If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

⁽²⁾ Full address.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of', with the amount written out in full.

ANNEX V

SPECIMEN II

Community transit

Guarantee for a single operation

(Guarantee covering a single Community transit operation)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of departure of

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland, any amount for which a principal ⁽³⁾

may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of, or in connection with a Community transit operation carried out by that person from the office of departure of

to the office of destination of

in respect of goods designated hereinafter, including duties, taxes agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidental charges.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may, upon request of the undersigned and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred from granting this additional period and, in particular, any interest must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of departure.

⁽¹⁾ Surname and forenames, or name of the firm.

⁽²⁾ Full address.

⁽³⁾ Surname and forenames, or name of the firm, and full address of the principal.

4. For the purposes of this undertaking, the undersigned gives his address for service ⁽¹⁾ as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of firm, and full address
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notice and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at ; on

(Signature) ⁽³⁾

II. Acceptance by the office of departure

Office of departure

Guarantor's undertaking accepted on

to cover the Community transit operation covered by the T1 / T2 ⁽⁴⁾ issued on

under No

(Stamp and signature)

⁽¹⁾ If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

⁽²⁾ Full address.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of', with the amount written out in full.

⁽⁴⁾ Delete as appropriate.

ANNEX VI

SPECIMEN III

Community transit

Flat-rate guarantee

(Flat-rate guarantee system)

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of guarantee of

in favour of the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic, the United Kingdom of Great Britain and Northern Ireland, any amounts for which a principal may be or become liable to the abovementioned States by reason of infringements or irregularities committed in the course of or in connection with a Community transit operation including duties, taxes, agricultural levies and other charges — with the exception of pecuniary penalties — as regards principal or further liabilities, expenses and incidental charges with regard to which the undersigned has agreed to be responsible by the issue of guarantee vouchers up to a maximum amount of ECU 7 000 per guarantee voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the States referred to in paragraph 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the abovementioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity within the meaning of paragraph 1.

The competent authorities may, upon request of the undersigned and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred from granting this additional period and, in particular, any interest must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

3. This undertaking shall be valid from the day of its acceptance by the office of guarantee.

This guarantee may be cancelled at any time by the undersigned, or by the State in the territory of which the office of guarantee is situated.

The cancellation shall take effect on the 16th day after notification thereof to the other party.

The undersigned shall remain responsible for payment of the sums which become payable in respect of Community transit operations covered by this undertaking which began before the date on which the cancellation took effect, even if the demand for payment is made after that date.

⁽¹⁾ Surname and forenames, or name of firm.

⁽²⁾ Full address.

4. For the purposes of this undertaking, the undersigned gives his address for service ⁽¹⁾ as ⁽²⁾

and, in each of the other States referred to in paragraph 1, as care of:

State	Surname and forenames, or name of firm and full address
.....
.....
.....
.....
.....
.....
.....
.....

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his addresses for service shall be accepted as duly delivered to him.

The undersigned acknowledges the jurisdiction of the courts of the places where he has an address for service.

The undersigned undertakes to maintain his addresses for service or, if he has to alter one or more of those addresses, to inform the office of guarantee in advance.

Done at ; on

.....
(Signature) ⁽³⁾

II. Acceptance by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on

.....
(Stamp and signature)

⁽¹⁾ If, in the law of the State, there is no provision for address for service the guarantor shall appoint, in each of the States referred to in paragraph 1, an agent authorized to receive any communications addressed to him. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee. The acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond.

⁽²⁾ Full address.

⁽³⁾ The signature must be preceded by the following in the signatory's own handwriting: 'Guarantee for the amount of', with the amount written out in full.

TC 31 CERTIFICATE OF GUARANTEE

(Front)

This certificate must be returned without delay to the guarantee office on cancellation of the guarantee.

1. Valid until	Day	Month	Year	2. No
3. Principal (Surname and forename, or name of company and complete address and country)				
4. Guarantor (Surname and forename, or name of company and complete address and country)				
5. Guarantees office (Complete address and country)				
6. Guarantees cover (in national currency)	in figures:		in words:	
7. The guarantee office certifies that the above named principal is authorized to carry out Community transit T1/T2/T2ES/T2PT in the following customs territories which have not been crossed through: EUROPEAN ECONOMIC COMMUNITY, AUSTRIA, FINLAND, ICELAND, NORWAY, SWEDEN, SWITZERLAND				
8. Validity extended until Day Month Year inclusive			At, on	
			(Place of signature) (Date)	
At, on				
(Place of signature) (Date)				
(Signature and stamp)			(Signature and stamp)	

9. Persons authorized to sign T1, T2, T2ES or T2PT declarations on behalf of the principal

(Back)

10. Surname, forename and specimen signature of authorized person	11. Signature of principal (*)	10. Surname, forename and specimen signature of authorized person	11. Signature of principal (*)

(*) If the principal is a company, the person who signs in box II must give his surname, forename and status in the company.

ANNEX VIII

LIST OF GOODS WHICH WHEN TRANSPORTED MAY GIVE RISE TO AN INCREASE IN THE
FLAT-RATE GUARANTEE

1	2	3
Harmonized system heading No	Description	Quantity corresponding to the standard amount of ECU 7 000
02.01	Meat of bovine animals, fresh or chilled	3 000 kg
02.02	Meat of bovine animals, frozen	3 000 kg
ex 02.10	Meat of bovine animals, salted, in brine, dried or smoked	3 000 kg
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	5 000 kg
04.05	Butter and other fats and oils derived from milk	3 000 kg
04.06	Cheese and curd	3 500 kg
ex 09.01	Coffee, not roasted, whether or not decaffeinated	3 000 kg
ex 09.01	Coffee, roasted, whether or not decaffeinated	2 000 kg
09.02	Tea	3 000 kg
ex 16.01	Sausages and similar products of meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of domestic swine	4 000 kg
ex 16.02	Other prepared or preserved meat, meat offal or blood, of bovine animals	3 000 kg
ex 21.01	Extracts, essence and concentrates, of coffee	1 000 kg
ex 21.01	Extracts, essence and concentrates, of tea	1 000 kg
ex 21.06	Food preparations not elsewhere specified or included, containing 18 % or more by weight of milkfats	3 000 kg
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09	15 hl
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	15 hl
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	3 hl
ex 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol	3 hl
ex 22.08	Spirits, liqueurs and other spirituous beverages	5 hl
ex 24.02	Cigarettes	70 000 items
ex 24.02	Cigarillos	60 000 items
ex 24.02	Cigars	25 000 items
ex 24.03	Smoking tobacco	100 kg
ex 27.10	Light and medium petroleum oils and gas oils	200 hl
33.03	Perfumes and toilet waters	5 hl

ANNEX IX

(Front)

TC 32 FLAT-RATE GUARANTEE VOUCHER A 000 000

Issued by:

.....
(Name and address of individual or firm)

(Undertaking of the guarantee accepted on
by the guarantee office of)

This voucher is valid for an amount of up to ECU 7 000 for a T1, T2, T2ES, T2PT operation beginning not later than

and in respect of which the principal is
(Name and address of individual or firm)

.....
(Signature of the principal) ⁽¹⁾
(Signature and stamp of guarantor)

.....
(¹) Signature optional.

(Back)

To be completed by office of departure

Transit operation effected under document T1 / T2 / T2ES / T2PT
registered on under No

by the office at

.....
(Official stamp)
(Signature)

ANNEX X

GUARANTEE WAIVER

Undertaking by the person concerned

Article 46

For the purposes of obtaining the guarantee waiver for Community transit operations which he/she carries out in his/her capacity as principal, the undersigned undertakes, with regard to the Community transit operations in respect of which he/she is in fact granted the guarantee waiver provided for in Article 32 of Regulation (EEC) No 2726/90 to pay, upon the first application in writing by the competent authorities of the Member States and without being able to defer payment beyond a period of 30 days from the date of application, any sums requested by reason of infringements or irregularities committed in the course of or in connection with such Community transit operations, including duties, taxes, agricultural levies and other charges as regards principal or further liabilities, expenses and incidental charges, unless he/she or any other person concerned establishes, before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity as referred to above.

The competent authorities may, upon request of the undersigned, and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred from granting this additional period and, in particular, any interest must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

Done in duplicate at, on

.....
Signature of the person concerned

ACCEPTANCE BY COMPETENT AUTHORITY

.....
Signature and stamp

ANNEX XI

GOODS PRESENTING INCREASED RISKS TO WHICH THE GUARANTEE WAIVER DOES NOT APPLY

1	2
Harmonized system heading No	Description
ex 09.01	Coffee, not roasted, whether or not decaffeinated
ex 09.01	Coffee, roasted, whether or not decaffeinated
09.02	Tea
ex 21.01	Extracts, essence or concentrates, of coffee
ex 21.01	Extracts, essence or concentrates, of tea
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % volume or higher
ex 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume
ex 22.08	Spirits, liqueurs and other spirituous beverages
ex 24.02	Cigarettes
ex 24.02	Cigarillos
ex 24.02	Cigars
ex 24.03	Smoking tobacco
ex 27.10	Light and medium petroleum oils and gas oils
33.03	Perfumes and toilet waters

TC 33 GUARANTEE WAIVER CERTIFICATE

(Front)

NB: This certificate must be returned without delay to the authorities granting the waiver on revocation of the guarantee waiver.

1. Valid until	Day	Month	Year	2. Number								
3. Principal (Surname and forename, or name of company, full address and country)												
4. Competent authorities granting the guarantee waiver (name, full address and country)												
<p>5. It is hereby certified that the above-named principal has been granted a guarantee waiver for the Community transit operations which he/she carries out from any Member State of departure.</p> <p>The guarantee waiver does not apply to Community transit operations involving goods:</p> <p>(a) the total value of which exceeds ECU 100 000</p> <p style="padding-left: 20px;">or</p> <p>(b) which are listed in Article 47 of Regulation (EEC) No 1214/92</p>												
<p>6. Period of validity extended until</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 30px; text-align: center;">Day</td> <td style="border: 1px solid black; width: 30px; text-align: center;">Month</td> <td style="border: 1px solid black; width: 30px; text-align: center;">Year</td> <td style="padding-left: 10px;">inclusive</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td></td> </tr> </table> <p>Place and date:</p> <p style="text-align: center;">(Signature and stamp of competent authority)</p>			Day	Month	Year	inclusive					<p>Place and date:</p> <p style="text-align: center;">(Signature and stamp of competent authority)</p>	
Day	Month	Year	inclusive									

7. Persons authorized to sign Community transit declarations on behalf of the principal

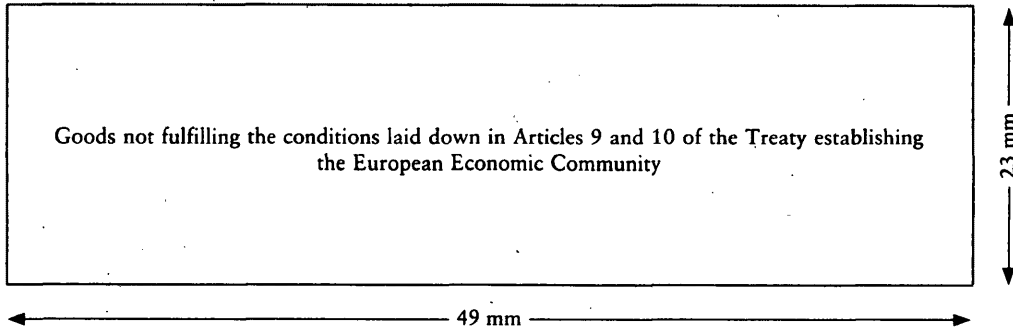
(Back)

(*) If the principal is a company, the person who signs in box 9 must give his surname, forename and status in the company.

8. Surname, forename and specimen signature of authorized person	9. Signature of principal (*)	8. Surname, forename and specimen signature of authorized person	9. Signature of principal (*)

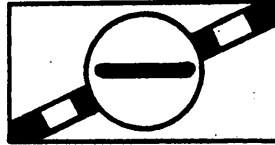
ANNEX XIII

YELLOW LABEL



ANNEX XIV

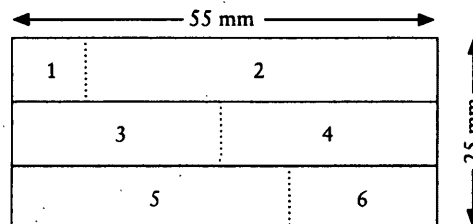
LABEL (Articles 76 and 91)



Colour: black on green.

ANNEX XV

SPECIAL STAMP



1. Coat of arms or any other signs or letters characterizing the Member State
2. Customs office
3. Document number
4. Date
5. Authorized consignor
6. Authorization

ANNEX XVI

TABLE OF EQUIVALENCE

Regulation (EEC) No 1062/87	This Regulation
1	7, 17, 31, 32, 35, 43, 48 and 59
2	60, 61, 62 and 63
3	18, 19
4	20
5	23, 27 and 28
6	24
7	25
8	26
8(a)	29
9	100
9(a)	30
10	32
11	33
11(a)	49
11(b)	50
12	36
13	37
14	38
15	39
16	—
17	43, 44 and 45
18	41, 51
19	42
19(a)	46
19(b)	47
19(c)	48
20	64
21	65
22	66
23	67
24	68
25	69
26	70
27	71
28	—
29	72
30	73
31	74
32	75
33	76
34	77
35	78
36	79
37	80
38	81
39	82
40	83
41	84
42	—
43	—
44	85
45	86
46	87
47	88
48	89
49	90
50	91
51	92
52	93
53	94

Regulation (EEC) No 1062/87	This Regulation
54	95
55	96
56	97
57	98
58	99
59	—
60	—
61	101
61(a)	—
62	102
63	103
64	104
65	105
66	106
67	107
68	108
69	109
70	110
71	111
72	112
73	113
74	114
75	115
76	116
77	117
78	12
79	—
80	14
81	13
82	4
83	5
84	8 and 10
85	7
86	—
87	—
88	—
89	118
90	119
91	120
92	121
92(a)	122
93	123
94	124
95	125
96	126
96(a)	9
96(b)	—
97	127
98	129
99	—
100	—
101	—
<i>Annex</i>	<i>Annex</i>
I	I
II	II
III	III
—	IV
—	V
—	VI
IV	VII
V	IX
VI	XIII
VII	VIII
VIII	XIV
IX	XV
X	—
XI	X