

COMMISSION DECISION

of 9 December 1996

on the adoption of specific measures to temporarily prohibit the use of the comprehensive guarantee for certain external Community transit operations

(96/743/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 249 thereof,

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽²⁾, as last amended by Regulation (EC) No 2153/96⁽³⁾, and in particular Article 362 thereof,

Whereas the customs administration of the Kingdom of Spain, by its letter dated 4 April 1995, supplemented by its letter dated 27 July 1995, sought the agreement of the Commission to temporarily prohibit the use of the comprehensive guarantee for external Community transit operations concerning cigarettes of HS subheading 2402.20; whereas in this context, it obtained this agreement by Commission Decision 95/521/EC⁽⁴⁾; whereas the prohibition measure was taken by Spain and took effect on 1 February 1996 in all Members States;

Whereas the customs administration of the Federal Republic of Germany, by its letter dated 6 September 1995, sought the agreement of the Commission to temporarily prohibit the use of the comprehensive guarantee for external Community transit operations concerning certain goods; whereas, in this context, it obtained this agreement by Commission Decision 96/37/EC⁽⁵⁾; whereas the prohibition measure was taken by Germany and took effect on 1 April 1996 in all Members States;

Whereas Article 2 of Commission Regulation (EC) No 482/96⁽⁶⁾, extended until 31 December 1996 the measures of temporary prohibition of the use of the

comprehensive guarantee taken by Spain and by Germany, on the basis of former Article 360 of Regulation (EEC) No 2454/93;

Whereas despite the introduction at Community level of provisions which give authority to prescribe itineraries and prohibit the change of office of destination, as well as the strengthening of the system of use of the comprehensive guarantee envisaged by Regulation (EC) No 482/96, the external Community transit operations concerning the goods referred to above continue to present increased risks of fraud;

Whereas the same Regulation substituted for this Article 360 new Article 362 establishing a new adoption procedure by the Commission of the measures of temporary prohibition of the use of the comprehensive guarantee involving the intervention of the Customs Code Committee;

Whereas the protection of the financial interests at risk in those operations makes it necessary to maintain the same measures for Common transit as for Community transit in order to ensure maximum effectiveness;

Whereas, however, the transport of goods for quantities less than a certain sum do not present serious risk of fraud;

Whereas the measures provided for in this decision are in accordance with the opinion of the Customs Code Committee,

HAS DECIDED AS FOLLOWS:

Article 1

Pursuant to Article 362 (1) of Regulation (EEC) No 2454/93, the use of the comprehensive guarantee shall be temporarily forbidden for Community transit operations in respect of:

- cigarettes of HS sub-heading 2402.20, when the quantity transported exceeds 35 000 pieces, and
- goods included in the Annex to this Decision, when the quantity transported exceeds that shown in column 3 of the said Annex and the goods are non-Community goods.

⁽¹⁾ OJ No L 302, 19. 10. 1992, p. 1.

⁽²⁾ OJ No L 253, 11. 10. 1993, p. 1.

⁽³⁾ OJ No L 289, 12. 11. 1996, p. 1.

⁽⁴⁾ OJ No L 299, 12. 12. 1995, p. 24.

⁽⁵⁾ OJ No L 10, 13. 1. 1996, p. 44.

⁽⁶⁾ OJ No L 70, 20. 3. 1996, p. 4.

Article 2

Where several categories of goods referred to in the second indent of Article 1 are declared to the transit procedure on one document, and although the quantities in column 3 of the Annex are not exceeded in relation to each type of good, the use of the comprehensive guarantee shall be prohibited for that operation, if the duties and other charges to which the consignment might be liable exceed ECU 7 000.

Article 3

This Decision is addressed to the Member States.

Article 4

This Decision is published in the *Official Journal of the European Communities* in accordance with Article 362 (2) of Commission Regulation (EEC) No 2454/93 of 2 July 1993. It shall enter into force on 1 January 1997.

Done at Brussels, 9 December 1996.

For the Commission

Mario MONTI

Member of the Commission

ANNEX

Column 1	Column 2	Column 3
HS code	Description	Quantity
01.02	Live bovine animals	4 000 kg
02.02	Meat of bovine animals, frozen	3 000 kg
04.02	Milk and cream, concentrated or containing added sugar or other sweetener	2 500 kg
ex 04.05	Butter and other fats and oils derived from milk	3 000 kg
04.06	Cheese and curd	3 500 kg
08.03	Bananas, including plantains, fresh or dried	8 000 kg
10.01	Wheat and meslin	900 kg
10.02	Rye	1 000 kg
17.01	Cane or beet sugar and sucrose	7 000 kg
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % or higher	3 hl
ex 22.08	Spirits, liqueurs and other spirituous beverages	5 hl