

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART II

CUSTOMS-APPROVED TREATMENT OR USE

TITLE II

TRANSIT

CHAPTER I

General provisions

Article 309

For the purposes of this Title:

- (a) *means of transport means*, in particular:
- any road vehicle, trailer or semi-trailer,
 - any railway coach or wagon,
 - any boat or ship,
 - any aircraft,
 - any container within the meaning of Article 670 (g);
- (b) *office of departure* means:
the customs office where the Community transit operation begins;
- (c) *office of transit* means:
- the customs office at the point of exit from the customs territory of the Community when the consignment is leaving that territory in the course of a Community transit operation via a frontier between a Member State and a third country,
 - the customs office at the point of entry into the customs territory of the Community when the goods have crossed the territory of a third country in the course of a Community transit operation;
- (d) *office of destination* means:
the customs office where goods placed under the Community transit procedure must be produced to complete the Community transit operation;
- (e) *office of guarantee* means:
the customs office where a comprehensive or flat-rate guarantee is lodged.

CHAPTER 2

Scope

Article 310

- 1 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,
 - or
 - in respect of which the repayment or remission of import duties is conditional on their being re-exported from the customs territory of 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 released for free circulation under the inward processing procedure, drawback system, with a view to their later export in the form of compensating products and for which an application for repayment may be presented in accordance with Article 128 of the Code, the person concerned having the intention of submitting such an application,
 - or
 - which are subject to a system of export levies and taxes, and have undergone customs formalities on export to third countries under the common agricultural policy,
 - or
 - which come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the common agricultural policy,

shall move under the external Community transit procedure in accordance with Article 91 (1) (b) of the Code.

2 Goods referred to in paragraph 1 which have not left the customs territory of the Community shall be treated as Community goods provided it is certified that the export declaration, the customs formalities relating to the Community measures which required the goods to leave the said customs territory, and any effects of those formalities have been cancelled.

Article 311

Without prejudice to Article 310 (1), Community goods which are consigned:

- (a) from one point in the customs territory of the Community to another through the territory of one or more EFTA countries;
- (b) under the administrative cooperation methods intended, during the transitional period, to ensure the free movement, in trade between the Community as constituted on 31 December 1985 and Spain or Portugal, and in trade between those two Member States, of goods which do not yet benefit from the total abolition of customs duties or other measures laid down in the Act of Accession;

- (c) — from a part of the customs territory of the Community where the provisions of Council Directive 77/388/EEC apply, to another part of the customs territory of the Community where the said provisions do not apply, or
- from a part of the customs territory of the Community where the provisions of Council Directive 77/388/EEC do not apply, to another part of the customs territory of the Community where the said provisions do apply, or
- from a part of the customs territory of the Community where the provisions of Council Directive 77/388/EEC do not apply, to another part of the customs territory of the Community where the said provisions do not apply either,

shall move under the internal Community transit procedure.

Article 312

Transport of goods to which the Community transit procedure applies may be effected between two points in the customs territory of the Community through the territory of a third country other than an EFTA country under the Community transit procedure provided that transport through that third country is effected under cover of a single transport document drawn up in a Member State; in such case the operation of the procedure shall be suspended in the territory of the third country.

CHAPTER 3

Community status of goods

Article 313

1 Subject to the exceptions listed in paragraph 2, all goods transported between two points in the customs territory of the Community shall be deemed to be Community goods unless it is established that they do not have Community status.

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

- a goods moving under cover of one of the documents referred to in Article 163 (2) (b) to (e) of the Code;
- b goods moving between two points in the customs territory of the Community through the territory of a third country;
- c goods transported:
 - by air from an airport in a third country to an airport in the customs territory of the Community,
 - by sea from a port in a third country to a port in the customs territory of the Community,
 - by sea from a free zone in a port situated in the customs territory of the Community where they have been taken on board or transhipped for another port in that territory unless it is established, by annotation in the ship's papers by the customs authorities, that the said vessel has come from a part of the port not included in the free zone;
- d goods contained in consignments sent from a post office situated within the customs territory of the Community, where a label conforming to the specimen in Annex 42 is affixed to the packages or the accompanying documents. The customs authorities of the Member State of dispatch shall be required to affix such a label or cause it to be affixed

to the packages and to the accompanying documents if the goods are non-Community goods;

- e goods transported by sea from a port in the customs territory of the Community to another port in that territory, if they were transported:
 - on board a vessel coming from and carrying goods loaded in a third country, which has called at one or more Community ports, or
 - on board a vessel going to a third country and carrying goods loaded in a Community port for discharge in a third country, 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
 - on board a vessel arriving directly in a free zone, or
 - on board a vessel which has called at a port where there is a free zone, unless it is established, by means of an annotation in the ship's papers by the customs authorities, that the ship has come from a part of that port outside the free zone.

3

- a Without prejudice to Article 170 of the Code, the captain of the vessel or his representative shall be obliged to inform the customs 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 supplied.

If the required information is not produced to the satisfaction of the customs authorities at the port of destination, all the goods transported by the vessel shall be considered non-Community goods, unless their Community status is established in accordance with Articles 314 to 323.

- b To fulfil his obligations under subparagraph (a), the captain of the vessel or his representative may present to the customs authorities of the Community ports where goods are discharged a copy of an information note, authenticated by the customs authorities at the port of departure in the customs territory of the Community, indicating the planned port of destination and 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 referred to in Article 91 (1) of the Code.

- c The customs authorities at the port of destination may waive application of subparagraphs (a) and (b) in relation to vessels:
 - which clearly, e.g. because of the nature and geographical extent of their shipping operations, 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 448 (11).

Article 314

1 In the cases referred to in Article 313 (2) (a) to (c) and (e), the Community status of the goods shall be established by means of one of the documents provided for in Articles 315 to 318 or in accordance with the detailed procedures provided for in Articles 319 to 323.

2 The documents or detailed procedures referred to in paragraph 1 shall not be used in respect of goods:

- a which are intended for export;
- or
- b which are covered by the first indent of Article 310 ⁽¹⁾;
- or
- c which are in packaging not having Community status;
- or
- d which are not directly transported from one Member State to another.

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

- goods transported without passing through the territory of a third country,
- goods transported through the territory of one or more third countries on condition that carriage through such countries is effected under cover of a single transport document drawn up in a Member State.

Article 315

1 Proof of Community status shall be furnished in accordance with this Article by the production of a T2L document.

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

The said form shall be supplemented by one or more forms conforming to copy 4 or copy 4/5 of the specimen in Annexes 33 and 34.

Where Member States do not authorize the use of supplementary forms when a computerized system is used to produce declarations, the form shall be supplemented by one or more forms conforming to copy 4 or copy 4/5 of the specimen in Annexes 31 and 32.

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

4 Where a T2L document is to be made out 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 Articles 341 (2) to 344 (2) rather than 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 for the T2L document.

Where loading lists are used, the boxes in question on the form used for the T2L documents shall be barred.

5 The upper part of the box referred to in Article 342 (b) shall be used for the symbol 'T2L'; the lower part of that box is intended for the endorsement by the customs authorities provided for in Article 316 (2).

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

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

7 Where two or more loading lists are attached to one T2L document, such loading lists shall bear an order number assigned by the person concerned; the number of loading lists attached shall be entered in box 4 'Loading lists' of the form used for the T2L document.

Article 316

1 Subject to the provisions of Article 394, the T2L document shall be drawn up in a single original.

2 Document T2L and, where necessary, document(s) T2L *bis* shall be endorsed by the customs authorities of the Member State of departure at the request of the person concerned. Such endorsement 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 endorsement and either a registration number or the number of the dispatch declaration when the latter is necessary;
- b in the case of document T2L *bis*, 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 formalities connected with the dispatch of the goods to the Member State of destination have been completed.

Article 317

1 Without prejudice to Articles 315 and 316, proof of the Community status of goods shall be furnished in accordance with 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 consignor, or the declarant where consignor and declarant are not the same, 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 The invoice or transport document, duly completed and signed by the declarant, shall, at his request, be authenticated by the customs 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 or export declaration, if such a declaration is required.

4 If the total value of the Community goods covered by the invoice or transport document, completed and signed in accordance with paragraph 2 or Article 224 (1), does not exceed ECU 10 000, the declarant shall not be required to submit that document or invoice for endorsement by the customs authorities of the Member State of departure.

In the 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 departure.

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

Article 318

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

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

Article 319

1 Where goods are transported under cover of a TIR carnet or an ATA carnet, the declarant may, with a view to proving the Community status of the goods and subject to Article 314 (2), clearly enter the symbol 'T2L' in the space reserved for the description of goods, together with his signature, on all the relevant vouchers of the carnet used before presenting it to the office of departure for authentication. On all the vouchers where it has been entered, the symbol 'T2L' shall be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.

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

Article 320

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

- (a) where they are accompanied by their registration plates and documents and the registration particulars shown on the said plates and documents unambiguously establish their Community status;
- (b) in other cases, in accordance with Articles 315 to 323.

Article 321

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

- (a) where the code number and ownership mark (distinguishing letters) displayed on them unambiguously establish their Community status;
- (b) in other cases, on presentation of one of the documents referred to in Articles 315 to 318.

Article 322

1 If it is necessary to establish the Community status of packaging used for the transport of goods in intra-Community trade which can be identified as belonging to a person established in a Member State and is being returned empty after use from another Member State, the packaging shall be considered to have Community status:

- a where they are declared as Community goods and there is no doubt as to the veracity of the declaration;
- b in other cases, in accordance with Articles 315 to 323.

2 The facility provided for in paragraph 1 shall be granted for receptacles, packings, pallets and other similar equipment, excluding containers within the meaning of Article 670.

Article 323

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

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

Article 324

The customs authorities of the Member States shall mutually assist one another in checking the authenticity and accuracy of the documents and the regularity of the detailed procedures which, in accordance with this Chapter, are used to prove the Community status of goods.

Article 325

Document T2M is hereby established as part of the methods of administrative cooperation referred to in the first subparagraph of Article 10 (2) of the Treaty. It shall serve as proof that fishery catches made by Member States' vessels which are introduced into the customs territory of the Community either in the unaltered state, or after being subjected on board vessels of Member States to a process which does not remove the products obtained from the scope of Chapter 3 or CN codes 1504 to 2301, satisfy the conditions laid down in Article 9 (2) of the said Treaty.

Article 326

The catches and resulting products referred to in Article 325 shall be covered by a document T2M made out in accordance with Articles 329 to 333 where:

- (a) the vessel which made the catch and, where appropriate, processed it on board, transports it direct to a Member State other than that of the said vessel;
- (b) a vessel belonging to a Member State, on to which the catch was transhipped from the vessel referred to in (a), processes the catch on board and transports the resulting products direct to the customs territory of the Community;
- (c) a vessel other than that referred to in (a) or (b) belonging to a Member State, on to which the catch or resulting products have been transhipped transports it or them direct to the customs territory of the Community;

- (d) one of the vessels referred to in (a), (b) or (c) transports the catch or resulting products direct to a country or territory outside the Community, whence they are carried to the customs territory of the Community.

Article 327

- 1 The form for the T2M document shall conform to the specimen shown in Annex 43.
- 2 The original shall be printed on paper without mechanical pulp, dressed for writing purposes and weighing at least 55 g/m². It shall have a green guilloche pattern background printed on both sides so as to reveal any falsification by mechanical or chemical means.
- 3 The T2M forms shall measure 210 × 297 mm, a tolerance of between — 5 and + 8 mm being allowed in the length.
- 4 The form shall be printed in an official Community language specified by the competent authorities of the Member State to which the vessel belongs.
- 5 The T2M forms shall be bound in booklets of 10, with one detachable original and one non-detachable carbon copy of each form. Page 2 of the cover of the booklet shall contain the notes shown in Annex 44.
- 6 Each T2M form shall bear an individual serial number. This number shall be the same for both original and copy.
- 7 Member States may themselves print the T2M forms and assemble them in booklets, or entrust the work to printers approved by them. In the latter case, reference to the approval must appear on page 1 of the cover of each booklet and on the original of each form. Page 1 and the original of each form must also bear the name and address of the printer or a mark by which he can be identified.
- 8 The T2M forms shall be completed in one of the official Community languages either in typescript or legibly by hand; if the latter, in ink and in printed characters. No erasures or alterations may be made. Corrections shall be made by crossing out the wrong words and adding any necessary particulars. Any such corrections must be initialled by the person who signed the declaration containing them.

Article 328

A booklet of T2M forms shall be issued at the request of the shipowner or his representative by the customs authorities of the port of registry or home port of the vessel. It shall be issued only when the shipowner or his representative has completed, in the language of the form, boxes 1 and 2 of all the originals and copies of the forms contained in the booklet. When issuing the booklet, the customs authorities shall complete box 3 of all the originals and copies of the forms in the booklet.

Article 329

The master of the vessel making a catch shall complete boxes 4, 5 and 8 of the original and the copy of one of the forms in the booklet:

- (a) whenever catches are landed in a Member State other than that to which his vessel belongs;
- (b) whenever catches are transhipped on to another vessel belonging to a Member State;
- (c) whenever catches are landed in a country or territory outside the customs territory of the Community.

Article 330

Where the catch has been processed on board the vessel which caught it and the resulting products fall within CN codes 1504 or 2301, the master of the said vessel shall complete boxes 4 to 8 of the original and the copy of the T2M document concerned and shall record the processing in the logbook of his vessel.

Article 331

In the case of transshipment of the catch referred to in Article 329 (b) or of the resulting products referred to in Article 330, box 9 of the original and copy of the T2M document shall also be completed and the transshipment declaration shall be signed by the two masters concerned. The original of the T2M document shall be given to the master of the vessel on to which the catch or resulting products are transhipped, the transshipment operation being recorded in the logbook of each vessel.

Article 332

Where the processing referred to in Article 330 is carried out on board another vessel belonging to a Member State, on to which the catch has been transhipped, the master of this vessel shall complete box 6, 7 and 10 of the original of the T2M document given to him when the catch was transhipped and shall record the processing in the logbook of his vessel.

Article 333

In the case of a second transshipment of the catch referred to in Article 329 (b) or the resulting products referred to in Article 330, or in the case of transshipment of the resulting products referred to in Article 332, box 11 of the original of the T2M document shall also be completed and the transshipment declaration shall be signed by the two masters concerned.

The original of the T2M document shall be given to the master of the vessel on to which the catch or the resulting products are transhipped, the transshipment operation being recorded in the logbook of each vessel.

Article 334

1 The original of the T2M document made out in accordance with Article 329 and, where appropriate, Articles 330 to 333, shall be presented to the customs office where the resulting products referred to in Article 325 to which it relates are declared for entry for a customs procedure. The authorities shall have the right to require a translation. They may further require, in order to check the entries on the T2M document, the production of all relevant documents, and in particular the ship's papers of the vessels referred to in Article 326 (a), (b) and (c).

2 Where the catch or resulting products referred to in Article 325 to which the T2M document relates have been landed in a country or territory outside the Community, the said document shall be valid only if accompanied by a certificate from the customs authorities of that country or territory.

This certificate shall:

- a contain a statement that the catch or resulting products to which the document relates have been under customs control throughout their stay in the country or territory in question and have undergone no handling there other than that necessary for their preservation;

- b specify the dates of arrival and departure of the catch or resulting products and the means of transport used for their reconsignment to the Community.

In the absence of this certificate, the customs authorities of the Member State into which the catch or resulting products are brought may accept any other document recognized by them as having equivalent effect.

Article 335

1 Where the catch or resulting products referred to in Article 325 have been transported to a country or territory outside the customs territory of the Community before being consigned in split consignments to the customs territory of the Community, the original of the T2M document, made out in accordance with Article 329 and, where appropriate, with Articles 330 to 333, shall be retained in the said country or territory by the master or his representative. A copy of the document shall be sent immediately to the customs office at the fishing vessel's port of registry or home port.

2 For each part-consignment, the master or his representative shall make out an extract of the T2M document, using for this purpose a form taken from a booklet of T2M forms issued in accordance with Article 328.

Each extract shall include a reference to the original document and, in box 4, an indication of the quantity and nature of the products making up the part-consignment.

Each extract shall be clearly marked with one of the following words:

- Extracto,
- Udskrift,
- Auszug,
- Απόσπασμα
- Extract,
- Extrait,
- Estratto,
- Uittreksel,
- Extracto.

3 For each part-consignment the original of the extract of the T2M document accompanied by the certificate provided for in Article 334 (2) shall be produced to the customs office of the Member State where the products contained in the part-consignment are declared for entry for a customs procedure.

4 The customs office referred to in paragraph 3 shall immediately send the customs office at the port of registry or home port of the fishing vessel a certified copy of the extract of the T2M document. The said copy shall also include a reference to the customs declaration in respect of the designated customs procedure.

5 The original T2M document shall be retained until all the products to which it refers have been assigned to a customs-approved treatment or use.

The master or his representative shall enter in the 'Remarks' box of the original T2M, in respect of each such treatment or use, the number and nature of the packages, the gross weight (kg) and the treatment or use to which the goods are to be assigned. If such treatment consists of a split consignment being sent to the Community pursuant to paragraph 2, the number and date of the corresponding extract shall also be given. After all the fishery products covered by the original T2M document have been assigned to

a customs-approved treatment or use that document shall be sent back immediately to the customs office at the port of registry or home port of the fishing vessel.

6 To ensure the collection of any duties and other charges due, the customs authorities of the office referred to in paragraph 3 shall permit the clearance of fishery products under Community status only upon provision of a security. Such security shall be released with the consent of the customs office of the port of registry or home port of the fishing vessel. Such consent shall be granted no later than one month after receipt of the original T2M document referred to in paragraph 5.

Article 336

Packings presented at the same time as the catch or resulting products referred to in Article 325 to which the T2M document relates shall be accorded intra-Community treatment only if a document proving their Community status is presented to the customs authorities.

Article 337

Each time the fishing vessel returns to its port of registry or home port, if use has been made since its departure of the booklet of T2M forms the owner or his representative shall be required to present the booklet at the customs office of issue so that the copies may be checked.

He shall also present the booklet whenever so required by the customs authorities.

The booklet shall be returned to the holder after each check until all the forms have been used.

Article 338

When a vessel to which a booklet of T2M forms as referred to in Article 327 has been issued ceases before all the forms have been used to satisfy the requisite conditions for according its catch intra-Community treatment in other Member States the booklet shall be returned immediately to the customs office of issue.

Article 339

In order that the provisions of Articles 325 to 340 may be properly applied, the administrations of the Member States shall afford each other mutual assistance in checking the authenticity of T2M documents and the accuracy of the particulars they contain.

Article 340

1 For the purposes of Articles 325 and 326, vessels definitively entered in the registers of the competent authorities at local level (*registros de base*) of Ceuta or Melilla shall not be considered as vessels of a Member State.

2 The customs authorities at the port of registry or home port of a fishing vessel definitively entered in the registers of the competent authorities at local level (*registros de base*) of Ceuta and Melilla shall not be entitled to issue booklets of T2M forms to such a vessel.

3 Article 334 (2) shall apply to fishery catches and resulting products referred to in Article 326 which are landed under a T2M document at a port in Ceuta or Melilla for transshipment and onward consignment to the customs territory of the Community. In addition, special quays shall be set aside for the landing, storage and transshipment of such products, which are separate from those for products for consignment to another destination.

CHAPTER 4

External Community transit

Section 1

Procedure

Article 341

1 All goods which are to move under the external Community transit procedure shall be the subject of a T1 declaration in accordance with this Section. A T1 declaration means a declaration on a form corresponding to the specimens in Annexes 31 to 34 and used in accordance with the notes referred to in Annexes 37 and 38.

2 Loading lists based on the specimen in Annex 45 may be used in accordance with Articles 343 to 345 and Article 383 as the descriptive part of Community transit declarations. Such use shall in no way affect obligations in respect of any formalities attaching to a dispatch/export procedure or any procedure in the Member State of destination, or in respect of the forms used for such formalities.

The loading list means any commercial document which complies with Articles 342 to 345 and Article 383, and Articles 386 to 388.

Article 342

The loading list shall include:

- (a) the heading 'Loading List';
- (b) a box measuring 70 × 55 mm, divided into a top part measuring 70 × 15 mm for the insertion of the symbol 'T' followed by one of the endorsements referred to in Article 346 (1) and a lower part measuring 70 × 40 mm for the references referred to in Article 345 (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),
 - for official use only.

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

Article 343

- 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, and 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.

Article 344

1 The customs authorities of each Member State may allow the use as loading lists within the meaning of Article 341 (2) of lists which do not comply with all the requirements of the second subparagraph of Article 341 (2), second subparagraph and Article 342, second subparagraph.

Use of such lists shall be allowed only where:

- a they are produced by firms whose records are based on an integrated electronic or automatic data processing system;
- b they are designed and completed in such a way that they can be used without difficulty by the customs authorities;
- c they include for each item, the 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 Descriptive lists drawn up for the purposes of carrying out dispatch/export formalities may also be used as loading lists under paragraph 1, even where such lists are produced by firms whose records are not based on an electronic or automatic data-processing system.

3 The customs authorities of each Member State may allow firms whose records are based on an electronic or automatic data-processing system, and which are already allowed under paragraphs 1 and 2 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 programs of the firms concerned.

Article 345

1 Where the principal uses loading lists for a consignment comprising two or more types of goods, 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 entered 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 official stamp of the office of departure.

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 number 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 be treated as equivalent to an external or internal Community transit declaration, as the case may be, for the purposes of Article 341 (1) or Article 381.

Article 346

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 'T1 bis' in the right-hand subdivision of box 1 of the supplementary forms used.

Where Member States do not authorize the use of supplementary forms when a computerized system is used to produce declarations, the Community transit declaration form shall be supplemented by one or more forms conforming to the specimens in Annexes 31 and 32. In this case, the symbol 'T1 bis' shall be entered in the right-hand subdivision of box 1 of the form.

2 The T1 declaration shall be signed by the principal and at least three copies thereof shall be produced at the office of departure.

3 Where the Community transit procedure in the Member State of departure succeeds another customs procedure, reference shall be made on the T1 declaration to that procedure or to the corresponding customs documents.

Article 347

1 The same means of transport may be used for the loading of goods at more than one office of departure and for unloading at more than one office of destination.

2 Each T1 declaration shall include only the goods loaded or to be loaded on a single means of transport for carriage from one office of departure to one office of destination.

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

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

Article 348

1 The office of departure shall accept and register the T1 declaration, prescribe the period within which the goods must be presented at the office of destination and take such measures for identification as it considers necessary.

2 The office of departure shall enter the necessary particulars on the T1 declaration, retain its own copy and return the others to the principal or his representative.

Article 349

1 As a general rule, identification of the goods shall be ensured by sealing.

2 The following shall be sealed:

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

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

- a seals can be simply and effectively affixed to them;

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

4 The office of departure may dispense with sealing if, having regard to other possible measures for identification, the description of the goods in the T1 document or in the supplementary documents make them readily identifiable.

Article 350

1 The goods shall be transported under cover of the copies of the T1 document returned to the principal or his representative by the office of departure.

2 Copies of the T1 document shall be presented as required by the customs authorities.

Article 351

Each Member State shall provide the Commission with a list of the offices competent to deal with Community transit operations, stating at what hours they are open.

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

Article 352

1 The consignment and the copies of the T1 document shall be presented at each office of transit.

2 The carrier shall give a transit advice note made out on a form conforming to the specimen in Annex 46 to each office of transit.

3 The offices of transit shall not inspect the goods unless some irregularity is suspected which could result in abuse.

4 Where goods are transported via an office of transit other than that mentioned in the T1 document, the said office shall without delay send the transit advice note to the office mentioned in the document.

Article 353

Where goods are loaded or unloaded in the presence of intermediate customs authorities the copies of the T1 document returned by the office(s) of departure shall be presented to those authorities.

Article 354

1 The goods described on a T1 document may be transferred to another means of transport under the supervision of the customs authorities of the Member State in the territory of which the transfer is to be made, without the need for a new declaration. In that case, the competent authorities shall record the relevant details on the T1 document.

2 The customs authorities, on such conditions as they shall determine, may authorize such transfer without their supervision. In that case, the carrier shall record the relevant details on the T1 document and shall inform the customs authorities of the Member State of transfer, for the purposes of obtaining their endorsement.

Article 355

1 If seals are broken in the course of the transport operation for reasons beyond the carrier's control, the carrier shall without delay request that a certified report be drawn up by the customs authorities in the Member State in which the means of transport is located. The customs authority concerned shall, if possible, affix new seals.

2 In the event of an accident necessitating transfer to another means of transport, Article 354 shall apply.

3 In the event of imminent danger necessitating immediate unloading of the whole or part of the load, the carrier may take action on his own initiative. He shall record such action on the T1 document. Paragraph 1 shall apply in such a case.

4 If, as a result of accidents or other incidents arising in the course of the transport operation, the carrier is not in a position to comply with the period referred to in Article 348, he shall inform the customs authority referred to in paragraph 1 as soon as possible. That authority shall then record the relevant details on the T1 document.

Article 356

1 The goods and the T1 document shall be presented at the office of destination.

2 The office of destination shall record on the copies of the T1 document the details of controls carried out and shall without delay send a copy to the office of departure and retain the other copy.

3 A Community transit operation may be concluded at an office other than that specified in the T1 document. That other office shall then become the office of destination.

4 The time limit prescribed by the office of departure within which the goods must be produced to the office of destination shall be binding on the customs authorities of the countries whose territory is entered during a Community transit operation and shall not be altered by those authorities.

5 Where the goods are presented at the office of destination after expiry of the time limit prescribed by the office of departure and the failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the office of destination and are not attributable to the carrier or the principal, the latter shall be deemed to have complied with the time limit prescribed.

Article 357

1 The person presenting a Community transit document to the office of destination together with the consignment to which that document relates may obtain a receipt on request.

2 The form for the receipt certifying that a Community transit document and the relevant consignment have been presented at the office of destination shall conform to the specimen in Annex 47. However, the receipt in respect of the Community transit document may be made out on the specimen on the back of the return copy of that document.

3 The receipt shall be completed in advance by the person concerned. It may contain other particulars relating to the consignment, except in the space reserved for the office of destination, but the endorsement by the office of destination shall be valid only in respect of the particulars contained in that space.

Article 358

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.

Section 2

Guarantees

Subsection 1

General provisions

Article 359

1 The guarantee referred to in Article 94 (1) of the Code shall be valid throughout the Community.

2 The guarantee may be comprehensive, covering a number of Community transit operations, or individual, covering a single Community transit operation.

3 Subject to Article 373 (2), the guarantee shall consist of the joint and several guarantee of any natural or legal third person fulfilling the conditions referred to in Article 195 of the Code.

4 The guarantee document referred to in paragraph 3 shall conform to the specimen contained in:

- Annex 48, in the case of a comprehensive guarantee,
- Annex 49, in the case of an individual guarantee,
- Annex 50, in the case of a flat-rate guarantee.

5 Where the provisions laid down by national law, regulation or administrative action or common practice so require, each Member State may allow the guarantee to be in a different form, on condition that it has the same legal effects as the specimen document.

Subsection 2

Comprehensive guarantees

Article 360

When external Community transit operations comprising goods imported into the customs territory of the Community from third countries having been or which must be made the subject of specific information, notably by application of the provisions of Council Regulation (EEC) No 1468/81⁽¹⁾, present increased risk of fraud, the customs administrations of the Member States shall, by agreement with the Commission, take specific measures with a view to temporarily forbidding the use of the comprehensive guarantee.

The decision to forbid the use of the comprehensive guarantee by the customs administration of a Member State shall apply with regard to those of other Member States.

The customs administrations of the Member States shall keep each other and the Commission informed of decisions taken under this Article.

After six months the Commission shall determine whether or not the measures taken need to be continued.

Article 361

Without prejudice to the provisions of Article 360 the level of the comprehensive guarantee shall be determined as follows:

1. The amount of the guarantee shall be set at least at 30 % of the duties and other charges payable according to the procedures laid down in 4 below.
2. The comprehensive guarantee shall be fixed at a level equal to the full amount of duties and other charges payable, under the provisions of 4 below, when it is intended to cover external Community transit operations concerning goods:
 - imported into the customs territory of the Community,
 - listed in Annex 53, andhaving been the subject of specific information from the Commission concerning transit operations presenting increased risks of fraud, in particular pursuant to the provisions of Council Regulation (EEC) No 1468/81.
 - However, the customs authorities may set the amount of the guarantee at 50 % of the duties and other charges payable:

for persons:

- who are established in the Member State where the guarantee is furnished,
- who are regular users of the Community transit system,
- whose financial situation is such that they can meet their commitments, and
- who have not committed any serious infringement of customs or tax laws.

If this subparagraph is applied, the office of guarantee shall enter in box 7 of the certificate of guarantee provided for in Article 362 (3) one of the following statements:

- aplicación del punto 2 del artículo 361 del Reglamento (CEE) n° 2454/93,
- anvendelse af artikel 361, nr. 2, i forordning (EØF) nr. 2454/93,
- Anwendung von Artikel 361 Nummer 2 der Verordnung (EWG) Nr. 2454/93,
- Εφαρμογή του άρθρου 361 σημείο 2 δεύτερο εδάφιο του κανονισμού (ΕΟΚ) αριθ. 2454/93,
- application of Article 361 (2) of Regulation (EEC) No 2454/93,
- application de l'article 361 point 2 du règlement (CEE) n° 2454/93,
- applicazione dell'articolo 361, punto 2 del regolamento (CEE) n. 2454/93,
- toepassing van artikel 361, punt 2, van Verordening (EEG) nr. 2454/93,
- aplicação do ponto 2 do artigo 361? do Regulamento (CEE) n? 2454/93.

3. Where the Community transit declaration includes other goods besides those covered by paragraph 2 of this Article the provisions relating to the amount of the guarantee

shall be applied as if the two categories of goods were covered by separate declarations.

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

4. In order to apply this Article an evaluation shall be made of:
 - consignments made over a period of one week,
 - the duties and other charges payable taking account of the highest level of taxation applicable in one of the countries concerned.

This evaluation shall be made on the basis of the commercial and accounting documentation of the person concerned in respect of goods transported during the past year, the amount obtained then being divided by 52.

In the case of new operators the office of guarantee shall in collaboration with the person concerned estimate the quantity, value and taxes applicable to the goods being transported over a given period based on data already available. The office of guarantee shall by extrapolation determine the likely value of and taxes on the goods to be transported during a period of one week.

The office of guarantee shall carry out an annual review of the amount of the comprehensive guarantee, in particular on the basis of information from the offices of departure, and shall if appropriate adjust the amount.

Article 362

- 1 A comprehensive guarantee shall be lodged with an office of guarantee.
- 2 The office of guarantee shall determine the amount of the guarantee, accept the guarantor's undertaking and issue an authorization allowing the principal to carry out, within the limits of the guarantee, any Community transit operation irrespective of the office of departure.
- 3 Each person who has obtained authorization shall, subject to the conditions laid down in Articles 363 to 366, be issued with one or more copies of a guarantee certificate made out on a form conforming to the specimen in Annex 51.
- 4 Reference to the guarantee certificate shall be made in each T1 document.
- 5 The office of guarantee may revoke the authorization if the conditions under which it was issued no longer obtain.

Article 363

- 1 On issue of the certificate of guarantee or at any time during the validity thereof, the principal shall on his own responsibility designate 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.

Article 364

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

Article 365

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.

Article 366

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.

Subsection 3

Flat-rate guarantees

Article 367

1 Each Member State may allow the guarantor to furnish by declaration a single guarantee for a flat-rate amount of ECU 7 000, guaranteeing payment of duties and other charges which may become chargeable in the course of a Community transit operation carried out under his responsibility, whoever the principal may be. This provision shall apply without prejudice to Article 368.

2 The flat-rate guarantee shall be lodged with an office of guarantee.

Article 368

1 Except in the cases referred to in paragraphs 2 and 3, the office of 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 relating to the goods covered by a particular declaration.

2 Where, because of circumstances peculiar to it, a transport operation involves increased risks and for that reason the guarantee of ECU 7 000 is clearly insufficient, the office of departure may require a guarantee of a greater amount in multiples of ECU 7 000 in order to guarantee the duties relating to the total quantity of goods to be dispatched.

3 The transport of goods listed in Annex 52 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 In the cases referred to in paragraphs 2 and 3 the principal shall deliver to the office of departure flat-rate guarantee vouchers corresponding to the required multiple of ECU 7 000.

Article 369

1 Where the Community transit declaration includes other goods besides those shown in the list contained in Annex 52, the flat-rate guarantee provisions shall be applied as if the two categories of goods were covered by separate declarations.

2 By way of derogation from paragraph 1, account shall not be taken of the presence of goods of either category if their quantity or value is relatively insignificant.

Article 370

1 Acceptance by the guarantee office of the guarantor's undertaking shall confer on the guarantor authority to issue a flat-rate guarantee voucher or vouchers under the terms of the guarantee 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 54. 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 Articles 368 and 371 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.

Article 371

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 52, and
- which may be used in multiples of up to seven vouchers per means of transport within the meaning of Article 347 (2) 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 indications:

- VALIDEZ LIMITADA; APLICACIÓN DEL ARTÍCULO 371 DEL REGLAMENTO (CEE) N° 2454/93,
- BEGRÆNSET GYLDIGHED — ARTIKEL 371, I FORORDNING (EØF) Nr. 2454/93,
- BESCHRÄNKTE GELTUNG — ARTIKEL 371 DER VERORDNUNG (EWG) Nr. 2454/93,
- ΠΕΡΙΟΡΙΣΜΕΝΗ ΙΣΧΥΣ: ΕΦΑΡΜΟΓΗ ΤΟΥ ΑΡΘΡΟΥ 371 ΤΟΥ ΚΑΝΟΝΙΣΜΟΥ (ΕΟΚ) αριθ. 2454/93,
- LIMITED VALIDITY — APPLICATION OF ARTICLE 371 OF REGULATION (EEC) N° 2454/93,
- VALIDITÉ LIMITÉE — APPLICATION DE L'ARTICLE 371 DU RÈGLEMENT (CEE) N° 2454/93,
- VALIDITÀ LIMITATA — APPLICAZIONE DELL'ARTICOLO 371 DEL REGOLAMENTO (CEE) N. 2454/93,
- BEPERKTE GELDIGHEID — TOEPASSING VAN ARTIKEL 371 VAN VERORDENING (EEG) Nr. 2454/93,
- VALIDADE LIMITADA; APLICAÇÃO DO ARTIGO 371º DO REGULAMENTO (CEE) N° 2454/93.

Article 372

The cancellation of a guarantee shall be notified forthwith to the other Member States by the Member State to which the relevant guarantee office belongs.

Subsection 4

Individual guarantees

Article 373

1 An individual guarantee furnished for a single Community transit operation shall be lodged at the office of departure. The office of departure shall fix the amount of the guarantee.

2 The guarantee referred to in paragraph 1 may be a cash deposit lodged with the office of departure. In that case, it shall be returned when the T1 document is discharged at the office of departure.

Subsection 5

Provisions common to subsections 1 to 4

Article 374

The guarantor shall be released from his obligations as provided for in Article 199 (1) of the Code and in addition he shall be released from his obligations upon expiry of a period of 12 months from the date of registration of the T1 declaration where he has not been advised by the customs authorities of the Member State of departure of the non-discharge of the T1 document.

Where, within the period provided for in the first subparagraph, the guarantor has been advised by the customs authorities of the non-discharge of the T1 document, he shall, in addition, be notified that he is or may be required to pay the amounts for which he is liable in respect of the Community transit operation in question. This notification shall reach the guarantor not later than three years after the date of registration of the T1 declaration. Where no such notification has been made before the expiry of that time limit, the guarantor shall likewise be released from his obligations.

Subsection 6

Guarantee waiver

Article 375

1 For the purposes of granting the guarantee waiver for Community transit operations, the undertaking to be given by the person concerned in accordance with Article 95 (2) (e) of the Code shall be drawn up in accordance with the specimen shown in Annex 55.

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.

Article 376

1 In accordance with Article 95 (3) of the Code, the guarantee waiver shall not apply to goods:

a the total value of which exceeds ECU 100 000 per consignment;

or

b which are listed in Annex 56 as involving increased risks.

2 The guarantee waiver shall not apply where, in accordance with the provisions of Article 360, the use of the comprehensive guarantee is forbidden.

Article 377

1 Where the guarantee waiver is applied, reference to the certificate referred to in Article 95 (4) of the Code shall be made on the corresponding T1 transit declaration.

2 The guarantee waiver certificate shall conform to the specimen in Annex 57.

3 On issue of the guarantee waiver certificate or at any other time during the validity thereof, the principal shall on his own responsibility designate 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.

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

5 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.

6 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 States shall forward details of any unreturned valid certificates to the Commission.

The Commission shall inform the other Member States of these.

Section 3

Irregularities; proof of regularity

Article 378

1 Without prejudice to Article 215 of the Code, where the consignment has not been presented at the office of destination and the place of the offence or irregularity cannot be established, such offence or irregularity shall be deemed to have been committed:

— in the Member State to which the office of departure belongs,

or
— in the Member State to which the office of transit at the point of entry into the Community belongs, to which a transit advice note has been given,
unless within the period laid down in Article 379 (2), to be determined, proof of the regularity of the transit operation or of the place where the offence or irregularity was actually committed is furnished to the satisfaction of the customs authorities.

2 Where no such proof is furnished and the said offence or irregularity is thus deemed to have been committed in the Member State of departure or in the Member State of entry as referred to in the first paragraph, second indent, the duties and other charges relating to the goods concerned shall be levied by that Member State in accordance with Community or national provisions.

3 If the Member State where the said offence or irregularity was actually committed is determined before expiry of a period of three years from the date of registration of the T1 declaration, that Member State shall, in accordance with Community or national provisions, recover the duties and other charges (apart from those levied, pursuant to the second subparagraph, as own resources of the Community) relating to the goods concerned. In this case, once proof of such recovery is provided, the duties and other charges initially levied (apart from those levied as own resources of the Community) shall be repaid.

4 The guarantee covering the transit operation shall not be released until the end of the aforementioned three-year period or until the duties and other charges applicable in the Member State where the said offence or irregularity was actually committed have been paid.

Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

Article 379

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 customs authorities. That time limit shall be three months from the date of the notification referred to in paragraph 1. If the said proof has not been produced by the end of that period, the competent Member State 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.

Article 380

Proof of the regularity of a transit operation within the meaning of Article 378 (1) shall be furnished to the satisfaction of the customs authorities *inter alia*:

(a) by the production of a document certified by the customs authorities establishing that the goods in question were presented at the office of destination or, where Article 406 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 of photocopy thereof; such copy of 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 shall contain enough information to enable the goods in question to be identified.

CHAPTER 5

Internal Community transit

Article 381

- 1 All goods which are to move under the internal Community transit procedure shall be the subject of a T2 declaration. A T2 declaration means a declaration on a form corresponding to the specimen in Annexes 31 to 34, used in accordance with the notice in Annex 37.
- 2 Chapter 4 shall apply *mutatis mutandis* to the procedure for internal Community transit.

CHAPTER 6

Provisions common to Chapters 4 and 5

Article 382

- 1 In the case of consignments comprising both 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 'T1 *bis*' or 'T2 *bis*' 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 'T1 *bis*' and the supplementary documents bearing the symbol 'T2 *bis*' shall be entered in box 31 'Packages and description of goods' of the Community transit declaration form used.

- 2 Where one of the symbols 'T1', 'T1 *bis*' or 'T2', 'T2 *bis*' has been omitted from the right-hand subdivision of box 1 of the form used or where, in the case of consignments comprising both goods moving under the external Community transit procedure and goods moving under the internal Community transit procedure, the provisions of paragraph 1 and of Article 383 have not been complied with, goods transported 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 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.

Article 383

In the case of consignments comprising both goods moving under the external Community transit procedure and goods moving under the internal Community transit procedure, separate loading lists shall be made out 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.

Article 384

Where necessary, the customs authorities of the Member States shall communicate to one another all findings, documents, reports, records of proceedings and information relating to transport operations carried out under the Community transit procedure and to irregularities and offences in connection with that procedure.

Article 385

The transit declarations and documents shall be drawn up in an official language of the Community accepted by the customs authorities of the Member State of departure. This provision shall not apply to flat-rate guarantee vouchers.

Where necessary, the customs authorities of another Member State in which the declarations and the documents must be presented may 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 customs 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 customs authorities of the Member State in which the guarantee waiver is granted.

Article 386

1 The paper used for the loading lists, transit advice notes and receipts 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 shall be free of mechanical pulp, dressed for writing purposes and weighing 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 and guarantee waiver certificate forms shall be free of mechanical pulp and weigh at least 100 g/m². It shall have a guilloche pattern background on both sides so as to reveal any falsification by mechanical or chemical means. The said background shall be:

- 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 341 (2), for which the choice of colour shall be left to the persons concerned.

Article 387

The forms shall measure:

- (a) 210 × 297 mm for the loading list, a tolerance in the length of between — 5 and + 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.

Article 388

1 The flat-rate guarantee vouchers shall show the name and address of the printer or a mark enabling the printer to be identified. Each flat-rate guarantee voucher shall bear an individual serial number.

2 Member States shall be responsible for printing or arranging the printing of the guarantee certificates and the guarantee waiver certificates. Each certificate shall bear a serial number 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 by hand; in the latter case they shall be completed in ink in block letters.

5 Forms shall not contain any erasures or alterations. Corrections shall be made by crossing out the wrong words and adding any necessary particulars. Corrections shall be initialled by the person making them and explicitly authenticated by the customs authorities.

CHAPTER 7

Simplifications

Section 1

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

Article 389

Without prejudice to the application of Article 317 (4), the customs authorities of each Member State may authorize any person, hereinafter referred to as the ‘authorized consignor’, who satisfies the requirements laid down in Article 390 and who proposes to establish the Community status of goods by means of a T2L document in accordance with Article 315 (1), or by means of one of the documents stipulated in Article 317, hereinafter referred to as ‘commercial documents’, to use such documents without

having to present it for authentication to the customs authorities of the Member State of departure.

Article 390

- 1 The authorization provided for in Article 389 shall be granted only to persons:
 - a who frequently consign goods;
 - b whose records enable the customs authorities to check their operations;
 - c who have not committed serious or repeated offences against customs or tax legislation.
- 2 The customs authorities may revoke the 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 section or in the authorization.

Article 391

- 1 Authorizations issued by the customs authorities shall specify in particular:
 - a the office responsible for pre-authenticating the forms used for the documents concerned, as prescribed in Article 392(1)(a);
 - b the manner in which the authorized consignor must prove 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 is to inform the competent office so that such office may carry out any necessary controls before departure of the goods.

Article 392

- 1 The authorization shall stipulate that box C Office of departure on the front of the forms used for the T2L document and, if applicable, the T2L *bis* document(s) or the front of the commercial documents must:
 - a be stamped in advance with the stamp of the office referred to in Article 391 (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 customs authorities conforming to the specimen in Annex 62; the imprint of the stamp may be preprinted on the forms if the printing is entrusted to a printer 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 the box reserved for control by the office of departure on the T2L document or in a clearly identifiable space on the commercial document used the name of the competent customs office, the date of completion of the document, and one of the following phrases:
 - Procedimiento simplificado,
 - Forenklet fremgangsmåde,
 - Vereinfachtes Verfahren,
 - Απλουστευμένη διαδικασία,
 - Simplified procedure,
 - Procédure simplifiée,
 - Procedura semplificata,
 - Vereenvoudigde regeling,

— Procedimento simplificado.

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

Article 393

1 The customs authorities may authorize the authorized consignor not to sign the T2L documents or commercial documents used which bear the special stamp referred to in Annex 62 and are made out 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 made out in accordance with paragraph 1 shall contain in place of the authorized consignor's signature one of the following phrases:

- 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.

Article 394

The authorized consignor shall make a copy of each document T2L or each commercial document issued under this section. The customs authorities shall determine the arrangements whereby the copy document shall be presented for purposes of control and retained for at least two years.

Article 395

1 The authorized consignor shall:

- a comply with the provisions of this section and of the authorization;
- 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 391 (1) (a), or of the special stamp.

2 In the event of the misuse by any person of forms for T2L documents or commercial documents stamped in advance with the stamp of the office referred to in Article 391 (1) (a) 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 which are unpaid in any Member State in consequence of such misuse, unless he can satisfy the customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Article 396

The customs authorities of the Member State of consignment may exclude certain categories of goods and types of traffic from the facilities provided for in this section.

Section 2

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

Article 397

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

This section shall not, however, apply to goods to which Articles 463 to 470 apply.

Subsection 1

Formalities at the office of departure

Article 398

The customs authorities of each Member State may authorize any person who fulfils the conditions laid down in Article 399 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 of those goods.

Article 399

- 1 The authorization provided for in Article 398 shall be granted only to persons:
 - a who frequently consign goods;
 - b whose records enable the customs authorities to check 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 offences against customs or tax legislation.
- 2 The customs authorities may withdraw the authorization where the authorized consignor no longer fulfils the conditions laid down in paragraph 1 or fails to comply with the requirements down in this subsection or in the authorization.

Article 400

Authorizations issued by the customs authorities shall specify in particular:

- (a) the office or offices competent to act as offices of departure for the 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;
- (d) the identification measures to be taken. To this end the customs 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.

Article 401

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

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 customs authorities conforming to the specimen in Annex 62. 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 the box by indicating the date of consignment of the goods and shall allocate a number to the declaration in accordance with the rules laid down to that effect in the authorization.

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

Article 402

1 Not later than on consignment of the goods, the authorized consignor shall enter on the front of copies No 1 and 4 of the duly completed Community transit declaration in the box 'Control by office of departure' the period within which the goods must be presented at the office of destination, the identification measures applied and one of the following phrases:

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

2 Following consignment, copy No 1 shall be sent without delay to the office of departure. The customs authorities shall have the right to provide in the authorization that copy No 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 Articles 341 to 380.

3 Where the customs authorities of the Member State of departure carry out a control on the departure of a consignment, they shall record the fact in the box 'Control by office of departure' on the front of copies No 1 and 4 of the Community transit declaration.

Article 403

The Community transit declaration, duly completed and bearing the indications specified in Article 402 (1), shall be equivalent to an external or internal Community transit document, as the case may be, and the authorized consignor who signed the declaration shall be the principal.

Article 404

1 The customs authorities may authorize the authorized consignor not to sign Community transit declarations which bear the special stamp referred to in Annex 62 and are made out 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 carried out under cover of Community transit documents bearing the special stamp.

2 Community transit documents made out in accordance with paragraph 1 shall contain in the box reserved for the principal's signature one of the following phrases:

- 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.

Article 405

1 The authorized consignor shall:

- a comply with the provisions of this subsection 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 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 customs authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Subsection 2

Formalities at the office of destination

Article 406

1 The customs authorities of each Member State may issue an authorization waiving presentation at the office of destination where goods transported under a Community transit procedure are intended for a person who fulfils the conditions laid down in Article 407 (hereinafter referred to as 'the authorized consignee') previously authorized by the customs authorities of the Member State to which the office of destination belongs.

2 In the case referred to in paragraph 1, the principal shall have fulfilled his obligations under Article 96 (1) (a) of the Code when the copies of the Community transit documents 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 in accordance with paragraph 2, stating that the document and the goods have been delivered.

Article 407

- 1 The authorization referred to in Article 406 shall be granted only to persons:
 - a who frequently receive consignments under the Community transit procedure;
 - b whose records enable the customs authorities to check the operations;
 - c who have not committed serious or repeated offences against customs or tax legislation.
- 2 The customs authorities may revoke 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 subsection or in the authorization.

Article 408

- 1 Authorizations issued by the customs authorities shall specify in particular:
 - a the office or offices competent to act as offices of destination for consignments which the authorized consignee receives;
 - b the period within which, and the procedure by which, the authorized consignee is to inform the office of destination of the arrival of the goods in order that the office may carry out any necessary controls upon arrival of the goods.
- 2 Without prejudice to Article 410, the customs 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.

Article 409

- 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;
 - b send the office of destination without delay 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 enter the required particulars on the said copies of the Community transit document.

Subsection 3

Other provisions

Article 410

The customs authorities of the Member State of departure or destination may exclude certain categories of goods from the facilities provided for in Article 398 and 406.

Article 411

- 1 Where presentation of the Community transit declaration at the office of departure is waived in respect of goods which are to be dispatched under cover of a consignment note

CIM, or a TR transfer note, in accordance with Articles 413 to 442, the customs authorities shall determine the measures necessary 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 the symbol 'T1' or 'T2', as the case may be.

2 Where the goods carried under Articles 413 to 442 are intended for an authorized consignee, the customs authorities may provide that, by way of derogation from Article 406 (2) and Article 409 (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.

Section 3

Simplification of formalities for goods transported by rail

Subsection 1

General provisions relating to carriage by rail

Article 412

Article 352 shall not apply to the carriage of goods by rail.

Where a transit advice note still has to be submitted in accordance with Article 352 (2) the records kept by the railway companies shall take the place of such note.

Article 413

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

Article 414

The consignment note CIM shall be 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.

Article 415

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

Article 416

1 The railway company which accepts the goods for transport accompanied by a consignment note CIM serving as a T1 or T2 declaration or document shall be the principal for such operation.

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

Article 417

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

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

Article 418

Where the contract of carriage is modified so that:

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

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

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

Article 419

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

2 The office of departure shall clearly enter in the box reserved for customs on 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', as the case may be, where the goods are moving under the internal Community transit procedure in accordance with Article 311 (b) with or Article 165 of the Code.

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 person concerned.

4 The goods referred to in Article 311 (a) shall be placed under the internal Community transit procedure for the whole of the journey from the Community station of departure to the station of destination in the customs territory of the Community, in accordance with arrangements determined by each Member State, without presentation at the office of departure of the consignment note CIM in respect of the goods and without affixing the labels referred to in Article 417. However, this waiver shall not apply to consignment notes CIM drawn up for goods covered by the provisions in Articles 463 to 470.

5 For the goods referred to in paragraph 2 the customs office for the station of destination shall act as the office of destination. If, however, the goods are released for free circulation or

placed under another customs procedure at an intermediate station, the office responsible for that station shall act as the office of destination.

No formalities need be carried out at the office of destination with regard to the goods referred to in Article 311 (a).

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

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

Article 420

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

Article 421

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

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

Article 422

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

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

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

Article 423

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

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

2 The customs office for the station of destination shall act as office of destination. However, where 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 laid down in Article 421 shall be carried out at the office of destination.

Article 424

1 Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to act as office of departure and office of destination shall be those referred to in Articles 423 (1) and 422 (2) respectively.

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

Article 425

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

Subsection 2

Provisions relating to goods carried in large containers*Article 426*

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

Article 427

For the purpose of Articles 426 to 442:

1. 'transport undertaking' means an undertaking constituted by the railway companies as a corporate entity of which they are members, such undertaking being set up for the purpose of carrying goods by means of large containers under cover of TR transfer notes;
2. 'large container' means a container within the meaning of Article 670 (g) that is:
 - designed in such a way that it can be properly sealed where the application of Article 435 requires this,
 - of a size such that the area bounded by the four lower external angles is not less than 7 m².
3. 'TR transfer note' means the document which comprises the contract of carriage by which the transport undertaking arranges for one or more large containers to be carried from a consignor to a consignee in international transport. The TR transfer note shall bear a serial number in the top right-hand corner by which it can be identified. This number shall be made up of eight digits preceded by the letters TR.

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

— 1:	sheet for the head office of the transport undertaking,
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Status: This is the original version (as it was originally adopted).

— 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, which is intended to cover the consignment of several large containers from a single station of departure to a single station of destination, at which stations the customs formalities are carried out.

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

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

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

Article 428

The TR transfer note used by the transport undertaking shall be 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.

Article 429

1 In each Member State the transport undertaking shall make available to the customs authorities for control purposes, through the medium of its national representative or representatives, the records held at its accounting office or offices or at those of its national representative or representatives.

2 At the request of the customs authorities, the transport undertaking or its national representative or representatives shall communicate to them forthwith any documents, accounting records or information relating to carriage operations completed or underway which those authorities consider they should see.

3 Where, in accordance with Article 428, TR transfer notes are treated as equivalent to T1 or T2 declarations or documents, the transport undertaking or its national representatives or representatives shall:

- a inform the customs office of destination of any TR transfer note, sheet 1 of which has been sent to it without a customs endorsement;
- b inform the customs office of departure of any TR transfer note, sheet 1 of which has not been returned to it and in respect of which it has been unable to determine whether the consignment has been correctly presented to the customs office of destination or has been exported from the customs territory of the Community to a third country under Article 437.

Article 430

1 In the case of transport operations referred to in Article 426 accepted by the transport undertaking in a Member State, the railway company of that Member State shall be the principal.

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

Article 431

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

Article 432

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

Article 433

Where a contract of carriage is modified so that:

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

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

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

Article 434

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

2 The office of departure shall indicate clearly in the box reserved for customs on 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', 'T2 ES' or 'T2 PT' as the case may be, where the goods are moving under the internal Community transit procedure, in accordance with Article 311 (b), and with Article 165 of the Code.

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

3 Where a TR transfer note relates both to containers containing goods moving under the external Community transit procedure and containers containing goods moving under the internal Community transit procedure, in accordance with Article 311 (b) and with Article 165 of the Code, the office of departure shall enter in the box reserved for customs on sheets 2, 3A and 3B of the TR transfer note separate references to the container(s), depending upon which type of goods they contain, and shall enter the symbol 'T1' and the symbol 'T2', 'T2 ES' or 'T2 PT' respectively, alongside the reference to the corresponding container(s).

4 In cases covered by paragraph 3, where lists of large containers are used separate lists shall be made out for each category of container and the reference thereto shall be indicated by entering in the box reserved for customs on sheets 2, 3A and 3B of the TR transfer note, the serial number(s) of the list(s). The symbol 'T1' or the symbol 'T2', 'T2 ES' or 'T2 PT' 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 person concerned.

6 The goods referred to in Article 311 (a) shall be placed under the internal Community transit procedure for the whole of the journey in accordance with arrangements determined by each Member State without presentation at the office of departure of the TR transfer note in respect of the goods and without affixing the labels referred to in Article 432. However, this waiver shall not apply to the TR transfer note drawn up for goods covered by the provisions in Articles 463 to 470.

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

No formalities need be carried out at the office of destination in respect of the goods referred to in Article 311 (a).

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

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

Article 435

Identification of goods shall be ensured in accordance with Article 349. However, the office of departure shall not normally seal large containers where identification measures are taken by the railway companies. If seals are affixed this shall be indicated in the space reserved for customs use on sheets 3A and 3B of the TR transfer note.

Article 436

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

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

Article 437

1 Where a transport operation starts within the customs territory of the Community and is to end outside it, Article 434 (1) to (5) and Article 435 shall apply.

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

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

Article 438

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

2 The customs office to which the goods are presented shall act as the office of destination.

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

Article 439

1 Where a transport operation starts and is to end outside the customs territory of the Community, the customs offices which are to act as the office of departure and the office of destination shall be those referred to in Article 438 (1) and Article 437 (2) respectively.

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

Article 440

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

Subsection 3

Other provisions

Article 441

1 The second subparagraph of Article 341 (2) and Articles 342 to 344 shall apply to any loading lists which accompany the consignment note CIM or the TR transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the consignment note CIM or TR transfer note as the case may be.

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

2 In the case of transport operations beginning within the customs territory of the Community comprising both goods moving under the external Community transit procedure and goods moving under the internal Community transit procedure, separate loading lists shall

be made out; in the case of goods carried in large containers under cover of TR transfer notes, such separate lists shall be made out for each large container which contains both categories of goods.

The serial numbers of the loading lists relating to each of the two categories of goods shall be entered in the box reserved for the description of goods on the consignment note CIM or TR transfer note, as the case may be.

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

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

Subsection 4

Scope of the normal procedures and the simplified procedures

Article 442

1 Where the Community transit procedure is applicable, the provisions of Articles 412 to 441 shall not preclude the use of the procedures laid down in Articles 341 to 380, and the provisions of Articles 415 and 417 or 429 and 432 shall nevertheless apply.

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

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

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

CHAPTER 8

Special provisions applicable to certain modes of transport

Section 1

Transport by air

Article 443

The Community transit procedure shall only be compulsory in respect of goods transported by air if they are loaded or reloaded at an airport in the Community.

Article 444

1 Where, in accordance with Article 443, 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 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 bear an endorsement dated and signed by the airline 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 a T1 declaration or a T2 declaration, as the case may be.

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

- the name of the airline transporting the goods,
- the flight number,
- the date of the flight,
- the name of the airport of loading (airport of departure) and unloading (airport of 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 indication 'consolidated', if necessary 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 to 3 shall be the principal for the transport operation in question.

5 Except where the airline has the status of an authorized consignor within the meaning of Article 398, the manifests referred to in paragraphs 1 to 3 shall be presented for authentication in two or more copies to the customs authorities at the airport of departure, who shall retain a copy.

The said authorities may, for control purposes, require production of all the air waybills relating to the consignments listed on the manifest.

6 The airline transporting the goods shall inform the customs authorities at the airport of destination of the name of the airport or airports of departure.

The customs 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 customs authorities at the airport of destination. The said authorities shall retain a copy of such manifests.

8 Without prejudice to paragraph 7, the customs authorities at the airport of destination may, for control purposes, require production of the manifests relating to all the goods unloaded at the airport.

The said authorities may also, for control purposes, require production of the air waybills relating to the consignments listed on the manifest.

9 The customs authorities at the airport of destination shall transmit monthly to the customs authorities at each airport of departure a list drawn up by the airlines of the manifests referred to in paragraphs 1 to 3 which were presented to them during the previous month. The list shall be authenticated by the customs authorities at the airport of destination.

The description of each manifest in the said list shall comprise 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.

On conditions which they shall determine the customs authorities may by bilateral or multilateral arrangement authorize the airlines themselves, in accordance with the first subparagraph, to transmit the information to the customs authorities of each airport of departure. Customs authorities granting such authorizations shall advise the customs authorities of 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 The customs authorities in the Member States, at the request of the airlines concerned, may by bilateral or multilateral arrangement allow the use of simplified Community transit procedures, using data exchange technology in operation between the airlines concerned, instead of the manifest specified in paragraph 1.

11

- a In the case of international airlines which are either established or have a regional office in the customs territory of the Community and:
 - use data exchange systems to transmit information between airports of departure and destination in the said territory, and
 - 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 customs authorities of the Member State where the airline is established shall notify the customs authorities of the other Member States in whose territories the airports of departure and destination connected by data exchange technology are situated.

Provided no objection is received within sixty days of the date of notification the customs authorities shall allow the simplified procedure described in subparagraph (c), subject to Article 97 (2) (a) of the Code.

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

- b The simplified procedure provided for in subparagraph (c) shall be granted only to airlines:
- which operate a significant number of intra-Community flights,
 - which frequently consign and receive goods,
 - whose written or computer records enable the customs authorities to verify their operations at departure and destination,
 - which have not committed serious or repeated offences against customs or tax legislation,
 - which make all records available to the customs authorities,
 - which agree to be fully accountable to the customs authorities in meeting their obligations and collaborating to resolve all offences 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 T2 ES), TP (equivalent to T2 PT), and C (equivalent to T2L) against each item on the manifest,
 - the Community transit procedure shall be considered discharged when the data exchange manifest is made available to the customs authorities of the airport of destination and the goods have been presented to them,
 - a printout of the data exchange manifest shall be presented on request to the customs authorities at the airports of departure and destination,
 - the customs authorities at the airport of departure shall carry out retrospective systems audit checks based on a level of perceived risk analysis,
 - the customs 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 customs authorities at the airport of departure for verification,
 - the airline shall be responsible for identifying and notifying to the customs authorities all offences and irregularities found at the airport of destination,
 - the customs authorities at the airport of destination shall, after a reasonable time, notify all offences and irregularities to the customs authorities at the airport of departure,
 - these offences and irregularities may be resolved under procedures to be agreed between the airlines and the customs authorities at destination and departure.

Article 445

Where, in accordance with Article 443, the Community transit procedure is compulsory for goods transported by air from a Community airport, the provisions of Article 444 shall not preclude the use by any person concerned of the Community transit procedure laid down in Articles 341 to 380. In that case, the procedures laid down in Article 444 shall not apply.

Section 2

Transport by sea

Article 446

The Community transit procedure shall only be compulsory in respect of goods transported by sea if they are loaded or transhipped at a port in the Community.

Article 447

The Community transit procedure shall not apply when goods referred to in Article 91 (1) of the Code 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 transhipment in another port situated in the customs territory of the Community, or
- for transport to a free zone situated in a port; in this case, the use of the information note referred to in Article 313 (3) (b) shall be compulsory.

Article 448

1 Where, in accordance with Article 446, the Community transit procedure is compulsory for goods transported by sea from a Community port, the customs 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 allowing the manifest relating to these goods to be used as a Community transit declaration or document.

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

Provided no objection is received within sixty days of the date of notification, the customs authorities shall authorize the shipping company concerned. The authorization shall be valid in all the Member States concerned as a bilateral or multilateral arrangement referred to in Article 97 (2) (a) of the Code.

Where such authorization is not given the Community transit procedure laid down in Articles 341 to 380 shall apply.

The provisions of this Article shall not preclude the use by any person concerned, including the shipping companies which have been granted an authorization, of the Community transit procedures laid down in Article 341 to 380 where appropriate.

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

- whose records enable the customs authorities to check on their operations,

- which have not committed any serious or repeated offences against customs or tax legislation,
- which use manifests:
 - the format of which includes 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 of the goods, the gross mass in kilograms and, if applicable, the identifying numbers of containers,
 - which can easily be checked and used by the customs authorities,
 - which can be presented, duly completed and signed, to the customs authorities before the departure of the vessels to which they refer.

4 The authorization referred to in paragraph 1 shall stipulate that where the transport operation relates both to goods which must move under the external Community procedure and to 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 bear 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 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 be the principal for the transport operation in question.

7 Except where the shipping company has the status of an authorized consignor within the meaning of Article 398, the manifests referred to in paragraphs 1 to 4 shall be presented for endorsement, in two or more copies, to the customs authorities at the port of departure, who shall retain a copy.

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

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

10 The customs authorities of the port of destination shall transmit monthly to the customs authorities at each port of departure a list drawn up by the shipping companies or their representatives of the manifests referred to in paragraphs 1 to 4 which were presented during the previous month. The list shall be authenticated by the customs authorities at the port of destination.

The description of each manifest in the said list shall comprise the following information:

- the reference number of the manifest,
- the name (which may be abbreviated) of the shipping company which transported the goods,
- the date of shipment.

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 bills of lading which relate to the goods in question.

11

- a In the case of international shipping companies which are either established or have a regional office in the customs territory of the Community and 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 customs authorities of the Member State where the shipping company is established shall notify the customs authorities of the other Member States in whose territories the intended ports of departure and destination are situated.

Provided no objection is received within sixty days of the date of notification, the customs authorities, shall allow the simplified procedure described in subparagraph (c), subject to Article 97 (2) (a) of the Code.

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

- b The simplified procedure provided for in subparagraph (c) shall be granted only to shipping companies:
- which are authorized to use manifests in accordance with the provisions of this Article,
 - which operate a significant number of intra-Community voyages on recognized routes,
 - which frequently consign and receive goods,
 - which agree to be fully accountable to the customs authorities in meeting their obligations and collaborating to resolve all offences 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 in copies of the manifests,
 - the shipping company may use a single manifest for all goods transported and shall indicate the appropriate status T1, T2, TE (equivalent to T2 ES), TP (equivalent to T2 PT), and C (equivalent to T2L) against each item on the manifest,
 - the Community transit procedure shall be considered discharged on presentation of the manifests and the goods to the customs authorities at the port of destination,
 - the customs authorities at the port of departure shall carry out retrospective systems audit checks based on a level of perceived risk analysis,
 - the customs 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 data exchange manifests to the customs authorities at the port of departure for verification,
 - the shipping company shall be responsible for identifying and notifying to the customs authorities all offences and irregularities found at the port of destination,
 - the customs authorities at the port of destination shall notify all offences and irregularities to the customs authorities at the port of departure within a reasonable time.

Article 449

By way of derogation from Article 446, goods taken on board or transhipped in a free zone in a port situated in the customs territory of the Community shall be deemed to have been taken on board or transhipped in a third country unless it is established, by annotation in the ship's papers by the customs authorities, that the said vessel is coming from a part of that port other than the free zone.

Section 3

Transport by pipeline*Article 450*

1 Where the Community transit procedure applies, the formalities relating to the procedure shall be adapted in accordance with paragraphs 2 to 6 for goods transported by pipeline.

2 Goods transported by pipeline shall be deemed to be placed under the Community transit procedure:

- on entry into the customs territory of the Community for those goods which enter that territory by pipeline,
- on placing into the pipeline system for those goods which are already within the customs territory of the Community.

Where necessary, the Community status of the goods shall be established in accordance with Articles 313 to 340.

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

4 For the purposes of Article 96 (2) of the Code, the operator of a pipeline established in a Member State through the territory of which the goods are transported by pipeline shall be regarded as the carrier.

5 The Community transit operation shall be deemed to end when the goods transported by pipeline arrive at the consignee's plant or are accepted into the distribution network of a consignee, and are entered in his records.

6 The undertakings involved in carriage of the goods shall keep records and make them available to the customs authorities for the purpose of any controls considered necessary in connection with the Community transit operations referred to in paragraphs 2 to 4.

CHAPTER 9

Transport under the TIR or A TA carnet procedure

Section 1

Common Provisions

Article 451

1 Where, in accordance with Articles 91 (2) (b) and (c) and 163 (2) (b) of the Code, goods are transported from one point in the customs territory of the Community to another:

- under the procedure for the international transport of goods under cover of TIR carnets (TIR Convention),
- under cover of ATA carnets (ATA Convention)

the customs territory of the Community shall, for the purposes of the rules governing the use of the TIR or ATA carnet for such transport, be considered to form a single territory.

2 For the purposes of using ATA carnets as transit documents, 'transit' shall mean the transport of goods from a customs office situated in the customs territory of the Community to another customs office situated within the same territory.

Article 452

Where, in the course of transport from one point in the customs territory of the Community to another, goods pass through the territory of a third country, the controls and formalities associated with the TIR or ATA procedure shall be carried out at the points where the goods temporarily leave the customs territory of the Community and where they re-enter that territory.

Article 453

1 Goods transported under cover of TIR or ATA carnets within the customs territory of the Community shall be deemed to be non-Community goods, unless their Community status is duly established.

2 The Community status of the goods referred to in paragraph 1 shall be determined in accordance with Articles 314 to 324.

Article 454

1 This Article shall apply without prejudice to the specific provisions of the TIR and ATA Conventions concerning the liability of the guaranteeing associations when a TIR or an ATA carnet is being used.

2 Where it is found that, in the course of or in connection with a transport operation carried out under cover of a TIR carnet or a transit operation carried out under cover of an ATA carnet, an offence or irregularity has been committed in a particular Member State, the recovery of duties and other charges which may be payable shall be effected by that Member State in accordance with Community or national provisions, without prejudice to the institution of criminal proceedings.

3 Where it is not possible to determine in which territory the offence or irregularity was committed, such offence or irregularity shall be deemed to have been committed in the Member State where it was detected unless, within the period laid down in Article 455 (1), proof of

the regularity of the operation or of the place where the offence or irregularity was actually committed is furnished to the satisfaction of the customs authorities.

Where no such proof is furnished and the said offence or irregularity is thus deemed to have been committed in the Member State in which it was detected, the duties and other charges relating to the goods concerned shall be levied by that Member State in accordance with Community or national provisions.

If the Member State where the said offence or irregularity was actually committed is subsequently determined, the duties and other charges (apart from those levied, pursuant to the second subparagraph, as own resources of the Community) to which the goods are liable in that Member State shall be returned to it by the Member State which had originally recovered them. In that case, any overpayment shall be repaid to the person who had originally paid the charges.

Where the amount of the duties and other charges originally levied and returned by the Member State which had recovered them is smaller than that of the duties and other charges due in the Member State where the offence or irregularity was actually committed, that Member State shall levy the difference in accordance with Community or national provisions.

The customs administrations of the Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

Article 455

1 Where an offence or irregularity is found to have been committed in the course of or in connection with a transport operation carried out under cover of a TIR carnet or a transit operation carried out under cover of an ATA carnet, the customs authorities shall notify the holder of the TIR carnet or ATA carnet and the guaranteeing association within the period prescribed in Article 11 (1) of the TIR Convention or Article 6 (4) of the ATA Convention, as the case may be.

2 Proof of the regularity of the operation carried out under cover of a TIR carnet or an ATA carnet within the meaning of the first subparagraph of Article 454 (3) shall be furnished within the period prescribed in Article 11 (2) of the TIR Convention or Article 7 (1) and (2) of the ATA Convention, as the case may be.

3 Such proof may be furnished to the satisfaction of the customs authorities *inter alia*:

- a by production of a document certified by the customs authorities establishing that the goods in question have been presented at the office of destination. This document must include information enabling the goods to be identified; or
- b by the production of a customs document issued in a third country showing release for home use, or a copy or photocopy thereof; such copy or photocopy must be certified as a true copy either by the body which endorsed the original document, or by the authorities of the third country concerned, or by the authorities of one of the Member States. This document must include information enabling the goods in question to be identified; or
- c for the purposes of the ATA Convention, by the evidence referred to in Article 8 of that Convention.

Section 2

Provisions relating to the TIR carnet procedure

Article 456

For the purposes of Article 1 (h) of the TIR Convention, ‘customs office en route’ shall mean any customs office through which a road vehicle, combination of vehicles or container, as defined in the TIR Convention, is imported into or exported from the customs territory of the Community in the course of a TIR operation.

Article 457

For the purposes of Article 8 (4) of the TIR Convention, where a consignment enters the customs territory of the Community or starts from a customs office of departure situated in the customs territory of the Community, the guaranteeing association shall become or shall be responsible to the customs authorities of each Member State the territory of which the TIR consignment enters, up to the point at which it leave the customs territory of the Community or up to the customs office of destination in that territory.

Section 3

Provisions relating to the ATA carnet procedure

Article 458

1 The customs authorities shall designate a coordinating office in each Member State for any action concerning infringements or irregularities relating to ATA carnets.

Those authorities shall inform the Commission of the designation of the coordinating offices together with their full address. A list of the offices shall be published in the *Official Journal of the European Communities*, C series.

2 For the purposes of determining the Member State responsible for levying the duties and other charges due, the Member State in which an offence or irregularity committed during a transit operation carried out under cover of an ATA carnet is detected within the meaning of the second subparagraph of Article 454 (3) shall be the Member State where the goods were found or, if they have not been found, the Member State whose coordinating office holds the most recent voucher from the carnet.

Article 459

1 Where the customs authorities of a Member State establish that a customs debt has been incurred, a claim shall be sent to the guaranteeing association with which that Member State is linked as soon as possible. Where the incurrence of the debt is due to the fact that the goods covered by the ATA carnet have not been re-exported or have not been assigned a customs-approved treatment or use within the periods laid down by the ATA Convention, this claim shall be sent at the earliest three months after the date of expiry of the carnet.

2 The coordinating office making the claim shall at the same time, as far as possible, send to the coordinating office in the jurisdiction of which the office of temporary admission is situated, an information memo drawn up in accordance with the model shown in Annex 59.

The information memo shall be accompanied by a copy of the undischarged voucher, if the coordinating office has it in its possession. The information memo may also be used whenever this is deemed necessary.

Article 460

1 The amount of duties and taxes arising from the claim referred to in Article 459 shall be calculated by means of the model taxation form set out in Annex 60 completed in accordance with the instructions attached to it.

The taxation form may be sent later than the claim, though not more than three months from the claim and in any event not more than six months from the date on which the customs authorities initiate the recovery proceedings.

2 In accordance with Article 461 and as provided therein, the sending of this form to a guaranteeing association by the customs administration with which that association is connected shall not release the other guaranteeing associations in the Community from an obligation to pay duties and other charges if it is found that the offence or irregularity was committed in a Member State other than the one in which the proceedings were initiated.

3 The taxation form shall be completed in duplicate or triplicate, as necessary. The first copy shall be for the guaranteeing association connected with the customs authority of the Member State in which the claim is made. The second copy shall be retained by the issuing coordinating office. Where necessary the issuing coordinating office shall send the third copy to the coordinating office in whose jurisdiction the office of temporary admission is situated.

Article 461

1 Where it is established that the offence or irregularity was committed in a Member State other than the one in which the proceedings were initiated, the coordinating office of the first Member State shall close the file as far as it is concerned.

2 For the purposes of closure it shall send to the coordinating office of the second Member State the contents of the file in its possession and if necessary shall refund to the guaranteeing association with which it is connected any sums which that association may have deposited or provisionally paid.

However, the file shall be closed only if the coordinating office of the first Member State receives a discharge from the coordinating office of the second Member State indicating that claim proceedings have been initiated in the latter Member State, in accordance with the rules of the ATA Convention. This discharge shall be drawn up in accordance with the model in Annex 61.

3 The coordinating office of the Member State where the offence or irregularity was committed shall take over the recovery proceedings and where necessary collect from the guaranteeing association with which it is connected the amount of duties and other charges due at the rates in force in the Member State where this office is situated.

4 The proceedings must be transferred within a period of one year counting from the expiry of the carnet on condition that payment has not become definitive pursuant to Article 7 (2) or (3) of the ATA Convention. Should this time limit be exceeded the third and fourth paragraphs of Article 454 (3) shall apply.

CHAPTER 10

Transport under the form 302 procedure

Article 462

1 Where, in accordance with Articles 91 (2) (e) and 163 (2) (e) of the Code, goods are transported from one point in the customs territory of the Community to another under cover of form 302 established under the Convention between the Parties to the North Atlantic Treaty on the Status of their Forces, signed in London on 19 June 1951, the customs territory of the Community shall be considered, for the purposes of the rules governing the use of the said form for such transport, to form a single territory.

2 Where, in the course of a transport operation referred to in paragraph 1, goods pass through the territory of a third country, the controls and formalities associated with form 302 shall be carried out at the points where the goods temporarily leave the customs territory of the Community and where they re-enter that territory.

3 Where it is found that, in the course of or in connection with a transport operation carried out under cover of form 302, an offence or irregularity has been committed in a particular Member State, the recovery of duties and other charges which may be payable shall be effected by that Member State in accordance with Community or national provisions, without prejudice to the institution of criminal proceedings.

4 Article 454 (3) shall apply *mutatis mutandis*.

CHAPTER 11

Use of community transit documents to apply measures relating to the export of certain goods

Article 463

1 This Chapter lays down the conditions applicable to goods moving within the customs territory of the Community under a Community transit procedure or under another customs transit procedure where export of those goods from the Community is prohibited or is subject to restrictions, duties or other charges.

2 These conditions shall, however, apply only in so far as the measure introducing the prohibition, restriction, duty or other charge so provides and without prejudice to any special provisions which that measure may comprise.

Article 464

Where the goods referred to in Article 463 (1) are placed under a Community transit procedure, the principal shall enter in the box headed 'Description of goods' on the Community transit document one of the following phrases:

- Salida de la Comunidad sometida a restricciones,
- Udpassage 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,

Status: This is the original version (as it was originally adopted).

- Verlaten van de Gemeenschap aan beperkingen onderworpen,
- Saída da Comunidade sujeita a restrições,
- Salida de la Comunidad sujeta a pago de derechos,
- Udpassage fra Fællesskabet betinget af afgiftsbetaling,
- Ausgang aus der Gemeinschaft — Abgabenerhebungen unterworfen,
- Έξοδος από την Κοινότητα υποκείμενη σε επιβάρυνση,
- Export from the Community subject to duty,
- Sortie de la Communauté soumise à imposition,
- Uscita dalla Comunità assoggettata a tassazione,
- Verlaten van de Gemeenschap aan belastingheffing onderworpen,
- Saída da Comunidade sujeita a pagamento de imposições.

Article 465

1 Where the goods referred to in Article 463 (1) are placed under a transit procedure other than the Community transit procedure, the customs office at which dispatch formalities are carried out shall require completion of control copy T5, provided for in Article 472. The person concerned shall enter in box 104 of control copy T5, as appropriate, one of the indications set out in Article 464.

2 The customs office referred to in paragraph 1 shall enter in the customs document under cover of which the goods are to be transported, as appropriate, one of the phrases set out in Article 464.

Article 466

Articles 464 and 465 shall not apply where, on declaration of the goods for export from the customs territory of 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 export duties or charges due have been paid or that, in the circumstances obtaining, the goods may leave the customs territory of the Community without further formalities.

Article 467

1 Where the measure referred to in Article 463 (2) provides for the lodging of a guarantee, such guarantee shall be furnished in cases where, according to the information contained in the customs document, the goods referred to in Article 463 (1) moving between two points in the customs territory of the Community are, during their transport, to leave that territory otherwise than by air.

2 The guarantee shall be lodged either at the office at which the formalities required on consignment of the goods are completed or with any other body designated for that purpose by the Member State to which that office belongs, in accordance with rules laid down by the customs authorities of that Member State. In the case of measures imposing an export duty or other charge, the guarantee need not be furnished where the goods are carried under the Community transit procedure, where a guarantee has been furnished otherwise than in cash or the guarantee is waived by reason of the identity of the principal.

Article 468

1 Article 465 shall also apply to goods referred to in Article 463 (1) which, in the course of transport between two points within the customs territory of the Community, cross the territory of an EFTA country and are reconsigned from such a country.

By way of derogation from Article 482, the original of control copy T5 shall accompany the goods to the competent customs office of the Member State of destination.

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

2 If the measure referred to in Article 463 (2) provides for the lodging of a guarantee, then by way of derogation from Article 467 such guarantee shall be furnished for all transactions covered by paragraph 1.

Article 469

Where the goods are not restored to free movement immediately following their arrival at the office of destination, it shall be for that office to take the necessary steps to implement the measures referred to in Article 463 (2).

Article 470

Where the goods referred to in Article 463 (1) move as described in Article 467, whether or not by air, and are not reimported into the customs territory of the Community within the prescribed period, they shall be deemed to have 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.

CHAPTER 12

Provisions relating to documents (Control copy T5) to be used for applying Community measures involving controls on the use and/or destination of goods

Article 471

For the purposes of this Chapter:

- (a) 'competent authorities' means:
the customs authorities or any other authority responsible for applying this Chapter;
- (b) 'office' means:
the customs office or an organization responsible at the local level for applying this Chapter.

Article 472

1 Where implementation of a Community measure is subject to proof that the conditions prescribed by that measure as to the use and/or destination of goods imported into, exported from, or moving within the customs territory of the Community have been complied with, such proof shall be furnished by production of control copy T5. A control copy T5 is a completed form T5, accompanied, where appropriate, by one or more forms T5 *bis*, as provided for in Article 478, or by one or more loading lists T5, as provided for in Article 479 or 480.

It is not excluded to use at the same time but for different purposes, several control copies T5, in so far as each of them is provided for in Community legislation.

2 Any person who signs a control copy T5 within the meaning of paragraph 1 shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

Article 473

The forms for control copy T5 shall correspond to the specimens in Annexes 63, 64 and 65. They shall be completed in accordance with the explanatory note in Annex 66 and, where appropriate, any additional rules laid down in other Community legislation. Each Member State may, if necessary, supplement the explanatory note.

Control copy T5 shall be issued and used in accordance with Articles 476 to 485.

Article 474

1 The paper used shall be pale blue, dressed for writing purposes and weighing at least 40 g/m². It shall be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side. Its strength shall be such that in normal use it does not easily tear or crease.

2 The sizes of the forms shall be:

- a 210 × 297 mm for form T5 (Annex 63) and form T5 *bis* (Annex 64), a tolerance in the length of between — 5 and + 8 mm being allowed;
- b 297 × 240 mm for loading lists T5 (Annex 65), a tolerance in the length of between — 5 and + 8 mm being allowed.

3 A colour marking of the different copies of the forms shall be effected in the following manner:

- the originals shall have at the right-hand edge a continuous margin coloured black,
- the width of this margin shall be approximately 3 mm.

4 The address for return and the important note on the front of the form may be printed in red.

Article 475

The competent authorities of the Member States may require that control copy T5 forms show the name and address of the printer, or a symbol enabling the printer to be identified.

Article 476

Control copy T5 shall be made out in an official language of the Community which is acceptable to the competent authorities of the Member State of departure.

The competent authorities of another Member State in which such a document is presented may, as necessary, require a translation into the official language, or one of the official languages, of that Member State.

Article 477

1 Control copy T5 shall be completed by typewriter or by a mechanographical or similar process. It may also be filled in legibly by hand, in ink and in block capitals.

The form shall contain no erasures or overwriting. Any alterations shall be made by crossing out the incorrect particulars and, where appropriate, adding those required. Any alterations made in this way shall be initialled by the person making them and expressly authenticated by the competent authorities.

2 Control copy T5 may also be produced and completed using an automatic reproduction process provided that the provisions as regards the specimens, the paper, the size, the language

used, the legibility, the prohibition of erasures and overwriting and amendments are strictly observed.

Article 478

1 The competent authorities of each Member State may allow undertakings established in their territory to supplement a control copy T5 with one or more continuation forms T5 *bis* in cases where all the forms relate to a single consignment of goods, loaded on a single means of transport and destined for a single consignee and a single use and/or destination.

2 The number of continuation forms T5 *bis* used shall be shown in box 3 of the control copy T5 which they accompany. The registration number of the control copy T5 shall be shown in the box for registration particulars of each continuation form T5 *bis*. The total number of packages covered by the control copy T5 and the T5 *bis* continuation forms shall be shown in box 6 of the control copy T5.

Article 479

1 The competent authorities of each Member State may allow undertakings established in their territory to supplement a control copy T5 with one or more loading lists T5 giving the particulars normally shown in boxes 31, 33, 35, 38, 100, 103 and 105 of form T5, provided that all the forms relate to a single consignment of goods, loaded on a single means of transport and destined for a single consignee and a single use and/or destination.

2 Only the front of the loading list T5 form may be used. Each item shown on loading list T5 shall be preceded by a serial number and all the particulars indicated in the column headings shall be supplied.

A horizontal line shall be drawn after the last entry and the remaining unused spaces crossed through so that no subsequent additions can be made. The total number of packages containing the goods listed and the total gross and net mass of those goods shall be shown at the foot of the appropriate columns.

3 Where loading lists T5 are used, boxes 31, 33, 35, 38, 100, 103 and 105 of the control copy T5 to which they refer shall be crossed through and the control copy may not be accompanied by a form T5 *bis*.

4 The number of loading lists T5 used shall be shown in box 4 of control copy T5. The registration number of the control copy T5 shall be shown in the box for registration particulars of each loading list T5. The total number of packages covered by the various loading lists shall be shown in box 6 of the control copy T5.

Article 480

1 The authorization referred to in Article 479 (1) may allow undertakings whose records are based on an electronic or automatic data-processing system to use loading lists T5 made out by that data-processing system which, although they include all the particulars provided for in the list as printed in Annex 65, do not comply with all the conditions of Articles 473 to 475 and 477 or with the stipulation in Article 479 (2) that each item shown on the list must be preceded by a serial number. Such lists shall, however, be designed and completed in such a way that they can be used without difficulty by the competent offices in question.

2 The authorization shall be granted only to those undertakings which offer the safeguards considered appropriate by the competent authorities.

3 Use as loading lists as referred to in Article 479 (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.

4 The holder of the authorization shall be liable in the event of any fraudulent use by any person of loading lists which it draws up.

Article 481

1 Control copy T5 forms and, where appropriate, continuation forms T5 *bis* or loading lists T5 shall be made out by the person concerned in one original and at least one copy. Each of these must bear the original signature of the person concerned.

2 Control copy T5 and, where appropriate, continuation forms T5 *bis* or loading lists T5 shall include all the particulars, regarding the description of goods and any additional information, required by the provisions relating to the Community measure imposing the control.

3 Where goods are not entered under the Community transit procedure the control copy T5 must bear a reference to the document relating to the transit procedure, if any, used. If no transit procedure is used it shall contain one of the following phrases:

- mercancías fuera del procedimiento de tránsito,
- ingen forsendelsesprocedure,
- nicht im Versandverfahren befindliche Waren,
- είτε σε μνεία 'Εμπορεύματα εκτός διαδικασίας διαμετακόμισης',
- goods not covered by a transit procedure,
- marchandises hors procédure de transit,
- merci non vincolate ad una procedura di transito,
- goederen niet geplaatst onder een regeling voor douanevervoer,
- mercadorias não abrangidas por um procedimento de trânsito.

4 The Community transit document or the document relating to the transit procedure used shall bear a reference to the control copy or copies T5 issued.

Article 482

1 Where goods move under a Community transit procedure, or under another customs transit procedure, the control copy T5 shall be issued by the office of departure. The office of departure shall keep a copy of control copy T5. The original of control copy T5 shall accompany the goods at least to the office at which the use and/or destination of the goods is certified under the same conditions as the document relating to the transit procedure used.

2 Where goods subject to controls as to their use and/or destination are not placed under a transit procedure, a control copy T5 shall be issued by the competent authorities of the Member State of consignment. They shall keep a copy of control copy T5.

The control copy T5 shall contain one of the phrases referred to in Article 481 (3).

3 Control copy T5 and, where necessary, form(s) T5 *bis* and/or loading list(s) T5 shall be authenticated by the competent authorities of the Member State of departure. Such authentication shall comprise the following, which should appear in box A (office of departure) of those documents:

- a in the case of control copy T5, the name and stamp of the office of departure, the signature of the competent person, the date of authentication and a registration number which may be pre-printed;

- b in the case of form T5 *bis* and/or loading list T5, the number appearing on the control copy T5. 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 originals of these documents shall be returned to the person concerned as soon as all administrative formalities have been completed.

- 4 The goods and the original control copies T5 shall be presented at the office of destination.

Article 483

1 The office of destination shall carry out, or cause to be carried out under its responsibility, controls as to the use and/or destination provided for or prescribed.

2 The office of destination shall register the particulars in control copy T5, by keeping a photocopy of the said document if appropriate, and the result of the controls which have been carried out.

3 Without prejudice to the provisions of Article 485, the office of destination shall, on completion of all the necessary formalities and after the appropriate endorsement by the office of destination, send the original of control copy T5 to the address shown under the heading 'Return to'.

Article 484

Any person who presents a control copy T5 and the consignment to which it relates to the office of destination may, on request, obtain a receipt made out on a form corresponding to the specimen in Annex 47.

The receipt may not replace control copy T5.

Article 485

1 In the case of a consignment of goods accompanied by a control copy T5, the competent authorities of the Member States shall permit such consignment and the control copy T5 to be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may themselves be further divided.

2 Paragraph 1 shall be without prejudice to the application of Community measures to products from intervention which are to be subjected to control of use and/or destination and which are processed in another Member State before being put to their final use and/or reaching their final destination.

3 The division referred to in paragraph 1 shall be carried out in accordance with paragraphs 4 to 7. Member States shall have the right to derogate from these provisions in cases where all the consignments which result from the division are to be put to their final use or are to reach their final destination in the Member State where the division takes place.

4 The office at which the division takes place shall issue, in accordance with Article 481, an extract of control copy T5 for each part of the divided consignment, using for this purpose a control copy T5.

Each extract shall contain *inter alia* the additional information shown in boxes 100, 104, 105, 106 and 107 of the initial control copy T5 and state the net mass and net quantity of the goods to which that extract applies. Box 106 of each extract shall show

the registration number, and date, office and country of issue of the initial control copy T5, using one of the following forms of wording:

- Extracto del ejemplar de control: ...
(número, fecha, oficina y país de expedición)
- Udskrift af kontroleksemplar: ...
(nummer, dato, udstedelsessted og land)
- Auszug aus dem Kontroll exemplar: ...
(Nummer, Datum, ausstellende Stelle und Ausstellungsland)
- Απόσπασμα του αυτιτύπου ελέγχου: ...
(αριθμός, ημερομηνία, γραφείο και χώρα εκδόσεως)
- Extract of control copy: ...
(Number, date, office and country of issue)
- Extrait de l'exemplaire de contrôle: ...
(numéro, date, bureau et pays de délivrance)
- Estratto dell'esemplare di controllo: ...
(numero, data, ufficio e paese di emissione)
- Uittreksel uit controle-exemplaar: ...
(nummer, datum, kantoor en land van afgifte)
- Extracto do exemplar de controlo: ...
(número, data, estância, país de emissão)

5 The office where the division takes place shall state on the initial control copy T5 that the form has been divided. It shall do this by entering one of the following in the 'control of use and/or destination' box:

- ... (número) extractos expedidos — copias adjuntas,
- ... (antal) udstedte udskrifter — kopier vedføjjet,
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei,
- ... (αριθμός) εκδοθέντα — συνημμένα αντίγραφα,
- ... (number) extracts issued — copies attached,
- ... (nombre) extraits délivrés — copies ci-jointes,
- ... (numero) estratti rilasciati — copie allegate,
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd,
- ... (quantidade) extractos emitidos — cópias juntas

The initial control copy T5 shall be returned without delay to the address shown under the heading 'Return to', accompanied by the copies of the extracts issued.

The office where the division takes place shall keep a copy of the original control copy T5 and the extracts which have been issued.

6 The originals of the extract control copies T5 together with the documents relating to the procedure, if any, used shall accompany each part of the divided consignment.

7 The competent offices in the Member States of destination of the parts of the divided consignment shall carry out, or cause to be carried out under their responsibility, controls as to

the use and/or destination provided for or prescribed. They shall enter the appropriate particulars on the extracts and return them, in accordance with Article 483 (3), to the address shown under the heading 'Return to'.

8 In the case of further division as provided for in paragraph 1, paragraphs 2 to 7 shall be applied *mutatis mutandis*.

Article 486

1 Control copy T5 may be issued retrospectively on condition that:

- the person concerned is not responsible for the failure to apply for or to issue that document when the goods were dispatched or he can produce evidence to the satisfaction of the competent authorities that the failure is not due to negligence or habitual carelessness on his part,
- the person concerned furnishes proof that the control copy T5 relates to goods in respect of which all the administrative formalities have been completed,
- the person concerned produces the documents required for the issue of the control copy T5,
- it is established to the satisfaction of the competent authorities that the retrospective issue of control copy T5 cannot give rise to the securing of financial benefits which would not be warranted in the light of any transit procedure used, the customs status of the goods and their use and/or destination.

2 Where control copy T5 is issued retrospectively, it shall contain in red one of the following phrases:

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

In addition, the person concerned shall enter on such control copy T5 the identity of the means of transport by which the goods were dispatched, the date of departure and, if appropriate, the date on which the goods were produced at the office of destination.

3 Control copy T5 issued retrospectively may be annotated by the office of destination only where that office establishes that the goods covered by the document in question have been used for the purpose and/or have reached the destination provided for or prescribed by the Community measure on the importation, exportation or movement within the customs territory of the Community of those goods.

4 Duplicate control copies T5, extract control copies T5, continuation forms T5 *bis* and loading lists T5 may be issued where the originals have been lost. The duplicate must bear in bold red letters the word 'DUPLICATE' as well as the stamp of the office which issued the duplicate and the signature of the competent official.

Article 487

By way of derogation from Article 472 and unless otherwise stipulated in the provisions relating to the relevant Community measure, each Member State shall have the right

to require proof that the goods have been used for the purpose and/or have reached the destination provided for or prescribed to be furnished in accordance with a national procedure, provided that the goods do not leave its territory before they have been used for the purpose and/or have reached the destination provided for or prescribed.

Article 488

The competent authorities of each Member State may, within the scope of their competence, authorize any person who fulfils the conditions laid down in Article 489 and who intends to consign goods in respect of which a control copy T5 must be made out (hereinafter referred as 'the authorized consignor') not to present at the office of departure either the goods concerned or the control copy T5 covering them.

Article 489

- 1 The authorization provided for in Article 488 shall be granted only to persons:
 - a who frequently consign goods;
 - b whose records enable the competent authorities to check on their operations;
 - c who provide a guarantee, where the issue of a control copy T5 is conditional upon a guarantee being provided;and
 - d who have not committed serious or repeated offences against of the legislation concerned.
- 2 The competent authorities shall take the appropriate measures to ensure that the guarantee referred to in paragraph 1 (c) is provided.

Article 490

The authorization issued by the competent authorities shall specify in particular:

- (a) the office or offices competent to act as 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; this period shall be determined according to the conditions of transport;
- (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 competent authorities and affixed by the authorized consignor.

Article 491

- 1 The authorization shall stipulate that the box reserved for the office of departure on the front of the control copy T5 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 62. 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 a number to the declaration 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.

Article 492

1 The authorized consignor shall, not later than the time of dispatching the goods, enter on the front of the duly completed control copy T5, in the box 'Control by office of departure', where appropriate, particulars of the period within which the goods must be presented at the office of destination and references to the export documents as required by the Member State of consignment, and the identification measures applied together with one of the following endorsements in the box:

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

2 After dispatch of the goods, the authorized consignor shall without delay send the office of departure a copy of control copy T5, together with any special document on the basis of which the control copy T5 was drawn up.

3 Where the office of departure carries out a control on the departure of a consignment, it shall record the fact in the box 'Control by office of departure' on the front of the control copy T5.

4 A control copy T5 duly completed and containing the indications specified in paragraph 1 and signed by the authorized consignor shall be deemed to have been issued by the office of departure which carried out the prior authentication of the forms in accordance with Article 491 (1) (a) or which is named in the imprint of the special stamp referred to in Article 491 (1) (b), for the purpose of providing proof that the goods referred to therein have been used for the purpose and/or reached the destination specified.

Article 493

1 The authorized consignor shall:

- a comply with the provisions of this Chapter and the conditions of the authorization;
- 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 The authorized consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the control copies T5 which he draws up or in the performance of the procedures incumbent upon him under the authorization provided for in Article 488.

3 In the event of the misuse by any person of control copy T5 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 which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following such misuse unless he can satisfy the competent authorities by whom he was authorized that he took the measures required of him under paragraph 1 (b).

Article 494

1 The competent authorities may authorize the authorized consignor not to sign control copy T5 forms bearing the special stamp referred to in Annex 62 which are made out 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 liable, without prejudice to any criminal proceedings, for the payment of any duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following the use of control copy T5 forms bearing the imprint of the special stamp.

2 Control copy T5 forms made out in accordance with paragraph 1 shall contain in the box reserved for the signature of the declarant 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.

Article 495

The forms set out in Annexes I, II and III to Commission Regulation (EEC) No 2823/87⁽²⁾ which were in use prior to the date of entry into force of this Regulation may continue to be used until stocks are exhausted and, at the latest, until 31 December 1995.

- (1) OJ No L 144, 2. 6. 1981, p. 1.
- (2) OJ No L 270, 23. 9. 1987, p. 1.