

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 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 transhipment 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 transhipment 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 transhipment 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 transhipment of the catch referred to in Article 329 (b) or the resulting products referred to in Article 330, or in the case of transhipment of the resulting products referred to in Article 332, box 11 of the original of the T2M document shall also be completed and the transhipment 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 transhipment 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.