

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)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 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^o 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^o 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^o do Regulamento (CEE) n^o 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.

(1) OJ No L 144, 2. 6. 1981, p. 1.