

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down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

[^{F1}Part IVa

CONTROLS ON THE USE AND/OR DESTINATION OF GOODS

Article 912a

- 1 For purposes of this part:
 - a ‘competent authorities’ means: the customs authorities or any other Member State authority responsible for applying this part;
 - b ‘office’ means: the customs office or body responsible at local level for applying this part;
 - c ‘T5 control copy’ means: a T5 original and copy made out on forms corresponding to the specimen in Annex 63 accompanied where appropriate by either one or more original and copy forms T5 *bis* corresponding to the specimen in Annex 64 or one or more original and copy loading list T5 corresponding to the specimen in Annex 65. The forms shall be printed and completed in accordance with the explanatory note in Annex 66 and, where appropriate, any additional instructions laid down in other Community rules.

2 Where application of Community rules concerning goods imported into, exported from, or moving within the customs territory of the Community is subject to proof of compliance with [^{X1}the conditions provided for or prescribed by that measure] for the use and/or destination of the goods, such proof shall be furnished by production of a T5 control copy, completed and used in accordance with the provisions of this part.

3 All goods entered on a given T5 control copy shall be loaded on a single means of transport within the meaning of the second subparagraph of [^{F2}Article 349(1)], intended for a single consignee and the same use and/or destination.

The competent authorities may allow the form corresponding to the specimen in Annex 65 to be replaced by T5 loading lists made out by an integrated electronic or automatic data-processing system or by descriptive lists drawn up for the purposes of carrying out dispatch/export formalities which include all the particulars provided for in the Annex 65 specimen form, provided such lists are designed and completed in such a way that they can be used without difficulty by the authorities in question and offer all the safeguards considered appropriate by those authorities.

4 In addition to obligations imposed under specific rules, any person who signs a T5 control copy shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

That person shall be liable in the event of the misuse by any person of any T5 control copy which the former has drawn up.

5 By way of derogation from paragraph 2 and unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, each Member State shall have the right to require that the proof of goods having been assigned to the use and/or destination provided for or prescribed shall be furnished in accordance with a national

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procedure, provided that the goods do not leave its territory before they have been assigned to that use and/or destination.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\)](#).

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\)](#).

Article 912b

1 A T5 control copy shall be made out in one original and at least one copy. Each of their forms must bear the original signature of the person concerned and include all the particulars regarding the description of goods and any additional information required by the provisions relating to the Community rules imposing the control.

2 Where the Community rules imposing the control provide for the lodging of a guarantee, it shall be lodged:

- at the agency designated by those rules or, failing that, at either the office which issues the T5 control copy or another office designated for that purpose by the Member State to which that office belongs, and
- in that manner laid down in those rules or, failing that, by the authorities of that Member State.

In that case, one of the following phrases shall be entered in box 106 of the T5 form:

- Garantía constituida por un importe de ... euros
- Sikkerhed på ... EUR
- Sicherheit in Höhe von ... EURO geleistet
- Κατατεθείσα εγγύηση ποσού ... ΕΥΡΩ
- Guarantee of EUR ... lodged
- Garantie d'un montant de ... euros déposée
- Garanzia dell'importo di ... EURO depositata
- Zekerheid voor ... euro
- Entregue garantia num montante de ... EURO
- Annettu ... euron suuruinen vakuus
- Säkerhet ställd till et belopp av ... euro^[F3]
- ^[F4]Celní dluh ve výši ... EUR zajištěn
- Esitatud tagatis EUR ...
- Galvojums par EUR ... iesniegts
- Pateikta garantija ... EUR sumai
- ... EUR vámbiztosíték letétbe helyezve
- Garanzija fuq l-EUR ... saret
- Złożono zabezpieczenie w wysokości ... EUR

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- Položeno zavarovanje v višini ... EUR
- Poskytnuté zabezpečenie vo výške ... EUR^[F5]]]
- ^[F6]Обезпечение от ... EUR представено
- Garanție depusă în sumă de ... EUR.]

3 Where the Community rules imposing the control specify a time limit for assigning the goods to a particular use and/or destination, the statement 'Time limit of ... days for completion' in box 104 of the T5 form shall be completed.

4 Where the goods are moving under a customs procedure, the T5 control copy shall be issued by the customs office where the goods are dispatched.

The document for the produce shall bear a reference to the T5 control copy issued. Similarly, box 109 of the T5 form issued shall contain a reference to the document used for the procedure.

5 Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office where the goods are dispatched.

One of the following phrases shall be entered in box 109 of the T5 form:

- Mercancías no incluidas en un régimen aduanero
- Ingen forsendelsesprocedure
- Nicht in einem Zollverfahren befindliche Waren
- Εμπορεύματα εκτός τελωνειακού καθεστώτος
- Goods not covered by a customs procedure
- Marchandises hors régime douanier
- Merci non vincolate ad un regime doganale
- Geen douaneregeling
- Mercadorias não sujeitas a regime aduaneiro
- Tullimenettelyn ulkopuoella olevat tavarat
- Varorna omfattas inte av något tullförfarande^[F3].]
- ^[F4]Zboží mimo celní režim
- Kaup, millele ei rakendata tolliprotseduuri
- Preces, kurām nav piemērota muitas procedūra
- Prekės, kurioms netaikoma muitinės procedūra
- Vámeljárás alá nem vont áruk
- Oğgetti mhux koperti bi procedura tad-Dwana
- Towary nieobjęte procedurą celną
- Blago ni vključeno v carinski postopek
- Tovar nie je v colnom režime^[F5]]]
- ^[F6]Стоки, които не са под митнически режим
- Mărfuri care nu sunt acoperite de un regim vamal.]

6 The T5 control copy shall be endorsed by the office referred to in paragraphs 4 and 5. Such endorsement shall comprise the following, to appear in box A (office of departure) of those documents:

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

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- b in the case of the T5bis form or T5 loading list, the registration number appearing on the T5 form. That number shall be inserted either by means of a stamp incorporating the name of the office or by hand; in the latter case it shall be accompanied by the official stamp of the said office.

7 Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, [F²Article 357] shall apply *mutatis mutandis*. The office referred to in paragraphs 4 and 5 shall verify the consignment and shall complete and endorse box D, 'Control by office of departure', on the front of the T5 form.

8 The office referred to in paragraphs 4 and 5 shall keep a copy of each T5 control copy. The originals of these documents shall be returned to the person concerned as soon as all administrative formalities have been carried out, and boxes A (Office of departure), and B (Return to ...) of the T5 form, duly completed.

[F²⁹ Article 360 shall apply *mutatis mutandis*.]

Textual Amendments

- F2** Substituted by Commission Regulation (EC) No 444/2002 of 11 March 2002 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Regulations (EC) No 2787/2000 and (EC) No 993/2001 (Text with EEA relevance).
- F3** Deleted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F4** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Deleted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F6** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.

Article 912c

1 The goods and the originals of the T5 control copies shall be presented at the office of destination.

Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the office of destination may allow the goods to be delivered direct to the consignee on such conditions as it shall lay down to enable it to carry out its control on or after arrival of the goods.

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Any person who presents a T5 control copy 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 the T5 control copy.

2 Where the Community rules require a control on the exit of goods from the customs territory of the Community:

- for goods leaving by sea, the office of destination shall be the office responsible for the port where the goods are loaded on the vessel operating a service other than a regular shipping service within the meaning of Article 313a,
- for goods leaving by air, the office of destination shall be the office responsible for the international Community airport, within the meaning of Article 190(b), at which the goods are loaded on an aircraft bound for an airport outside the Community,
- [^{F2}for goods leaving by any other modes of transport, the office of destination shall be the office of exit referred to in Article 793(2).]

3 The office of destination shall carry out controls on the use and/or destination [^{X1}provided for or prescribed.] It shall register the particulars of the T5 control copy by keeping a copy of the said document where appropriate, and the result of the controls which have been carried out.

4 The office of destination shall return the original of the T5 control copy to the address shown in box B ('Return to ...') of the T5 form once all the required formalities have been completed and annotations made.

Editorial Information

- X1** Substituted by [Corrigendum to Commission Regulation \(EC\) No 1602/2000 of 24 July 2000 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Official Journal of the European Communities L 188 of 26 July 2000\).](#)

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\).](#)

Article 912d

1 Where the issue of the T5 control copy calls for a guarantee under Article 912b(2), the provisions of paragraphs 2 and 3 shall apply:

2 Where quantities of goods have not been assigned to the prescribed use and/or destination, by the expiry of a specified time limit under Article 912b(3) where applicable, the competent authorities shall take the necessary steps to enable the office referred to in Article 912b(2) to recover, where applicable from the guarantee lodged, the proportion corresponding to those quantities.

However, at the request of the person concerned, those authorities may decide to collect, where applicable from the guarantee, an amount obtained by taking the proportion of the guarantee corresponding to the amount of goods not assigned to the specified use and/or destination by the end of the prescribed time limit, and multiplying that by the quotient obtained from dividing the number of days over the time limit required for

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those quantities to be assigned their use and/or destination by the length, in days, of the timelimit.

This paragraph shall not apply where the person concerned can show that the goods in question have been lost through *force majeure*.

3 If, within six months either of the date on which the T5 control copy was issued or of expiry of the time limit entered in box 104 of the T5 form under 'Time limit of ... days for completion', as the case may be, that copy, duly endorsed by the office of destination, has not been received by the return office specified in box B of the document, the competent authorities shall take the necessary steps to require the office referred to in Article 912b(2) to recover the guarantee provided for in that Article.

This paragraph shall not apply where the delay in returning the T5 control copy was not attributable to the person concerned.

4 The provisions of paragraphs 2 and 3 shall apply unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods and, in any event, without prejudice to the provisions concerning the customs debt.

Article 912e

1 Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the T5 control copy and the consignment which it accompanies may be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may themselves be further divided.

2 The office at which the division takes place shall issue, in accordance with Article 912b, an extract of the T5 control copy for each part of the divided consignment.

Each extract shall contain, *inter alia*, the additional information shown in boxes 100, 104, 105, 106 and 107 of the initial T5 control copy, and shall state the net mass and net quantity of the goods to which that extract applies. One of the following phrases shall be entered in box 106 of the T5 form used for each extract:

- Extracto del ejemplar de control T5 inicial (número de registro, fecha, oficina y país de expedición): ...
- Udskrift af det oprindelige kontrolseksemplar T5 (registreringsnummer, dato, sted og udstedelsesland): ...
- Auszug aus dem ursprünglichen Kontrollexemplar T5 (Registriernummer, Datum, ausstellende Stelle und Ausstellungsland): ...
- Απόσπασμα του αρχικού αντιτύπου ελέγχου T5 (αριθμός πρωτοκόλλου, ημερομηνία, τελωνείο και χώρα έκδοσης): ...
- Extract of the initial T5 control copy (registration number, date, office and country of issue): ...
- Extrait de l'exemplaire de contrôle T5 initial (numéro d'enregistrement, date, bureau et pays de délivrance): ...
- Estratto dell'esemplare di controllo T5 originale (numero di registrazione, data, ufficio e paese di emissione): ...
- Uittreksel van het oorspronkelijke controle-exemplaar T5 (registratienummer, datum, kantoor en land van afgifte): ...
- Extracto do exemplar de controlo T5 inicial (número de registo, data, estância e país de emissão): ...
- Ote alun perin annetusta T5-valvontakappaleesta (kirjaamisnumero, antamispäivämäärä, -toimipaikka ja -maa): ...

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- Utdrag ur ursprungligt kontroll exemplar T5 (registreringsnummer, datum, utfärdande kontor och land): ...^[F3.]
- ^[F4]Výpis z původního kontrolního výtisku T5 (evidenční číslo, datum, úřad a země vystavení): ...
- Väljavõtte esialgsest T5 kontrolleksemplarist (registreerimisnumber, kuupäev, väljaandnud asutus ja riik): ...
- Izraksts no sākotnējā T5 kontroleksemplāra (reģistrācijas numurs, datums, izdevēja iestāde un valsts): ...
- Išrašas iš pirminio T5 kontrolinio egzemplioriaus (registracijos numeris, data, išdavusi įstaiga ir valstybė): ...
- Az eredeti T5 ellenőrző példány kivonata (nyilvánartási szám, kiállítás dátuma, a kiállító ország és hivatal neve): ...
- Estratt tal-kopja ta' kontroll tat-T5 inizjali (numru ta'registrazzjoni, data, ufficcju u pajjiż fejn gie maħruġ id-dokument)
- Wyciąg z wyjściowej karty kontrolnej T5 (numer ewidencyjny, data, urząd i kraj wystawienia): ...
- Izpisek iz prvotnega kontrolnega izvoda T5 (evidenčna številka, datum, urad in država izdaje): ...
- Výpis z pôvodného kontrolného výtlačku T5 (registračné číslo, dátum, vydávajúci úrad a krajina vydania): ...^[F5.]
- ^[F6]Извлечение от первоначално издадения оначалния контролен формуляр T5 (регистрационен номер, дата, митническо учреждение и страна на издаване): ...
- Extras din exemplarul de control T5 inițial (număr de înregistrare, data, biroul și țara emitente):]

Box B 'Return to ...' of the T5 form shall contain the information shown in the corresponding box of the initial T5 form.

One of the following phrases shall be entered in box J 'Controls on the use and/or destination' of the initial T5 form:

- ... (número) extractos expedidos — copias adjuntas
- ... (antal) udstedte udskrifter — kopier vedføjet
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei
- ... (αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα
- ... (number) extracts issued — copies attached
- ... (nombre) extraits délivrés — copies ci-jointes
- ... (numero) estratti rilasciati — copie allegate
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd
- ... (número) de extractos emitidos — cópias juntas
- Annettu ... (lukumäärä) otetta — jäljennökset liitteenä
- ... (antal) utdrag utfärdade — kopier bifogas^[F3.]
- ^[F4]... (počet) vystavených výpisů — kopie přiloženy
- väljavõtted ... (arv) — koopiad lisatud
- Izsniegti ... (skaits) izraksti — kopijas pielikumā
- Išduota ... (skaičius) išrašų — kopijos pridedamos
- ... (számú) kivonat kiadva — másolatok csatolva
- ... (numru) estratti maħruġa kopji mehmuża
- ... (ilość) wydanych wyciągów — kopie załączone

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- ... (število) izdani izpiski — izvodi priloženi
- [^{F7}(počet) vyhotovených výpisov – kópie priložené^{F5}.]]
- [^{F6}... (брой) издадени извлечения — приложения формуляри
- ... (numărul) de extrase emise — copii anexate.]

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

The office where the division takes place shall keep a copy of the initial T5 control copy and extracts. The originals of the extract T5 control copies shall accompany each part of the divided consignment to the corresponding offices of destination where the provisions referred to in Article 912c shall be applied.

3 In the case of further division pursuant to paragraph 1, paragraph 2 shall be applied *mutatis mutandis*.

Textual Amendments

- F3** Deleted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).
- F4** Inserted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).
- F5** Deleted by [Commission Regulation \(EC\) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture \(veterinary and phytosanitary legislation\), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania](#).
- F6** Inserted by [Commission Regulation \(EC\) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture \(veterinary and phytosanitary legislation\), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania](#).
- F7** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 912f

- 1 The T5 control copy 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 furnish proof that the failure is not due to any deception or obvious negligence on his part,
 - the person concerned furnishes proof that the T5 control copy relates to goods in respect of which all the formalities have been completed,
 - the person concerned produces the documents required for the issue of the said T5 control copy,
 - it is established to the satisfaction of the competent authorities that the retrospective issue of the T5 control copy cannot give rise to the securing of financial benefits which

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would not be warranted in the light of the procedure used, the customs status of the goods and their use and/or destination.

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

- Expedido *a posteriori*
- Udstedt efterfølgende
- nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retrospectively
- Délivré a posteriori
- Rilasciato a posteriori
- achteraf afgegeven
- Emitido a posteriori
- Annettu jälkikäteen
- Utfärdat i efterhand
- [F⁴Vystaveno dodatečně
- Välja antud tagasiulatuvalt
- Izsniegts retrospektīvi
- Retrospektyvūsis išdavimas
- [F⁷Kiadva visszamenőleges hatállyal]
- Maħruġ retrospettivament
- Wystawiona retrospektywnie
- Izdano naknadno
- [F⁷Vyhotovené dodatočne]]
- [F⁶Издаден впоследствие
- Eliberat ulteriorEmis a posteriori]

and the person concerned shall enter on it 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.

2 Duplicates of T5 control copies and extract T5 control copies may be issued by the issuing office at the request of the person concerned in the event of the loss of the originals. The duplicate shall bear the stamp of the office and the signature of the competent official and in red block letters, one of the following words:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT[F³.]
- [F⁴DUPLIKÁT

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- DUPLIKAAT
- DUBLIKĀTS
- DUBLIKATAS
- MÁSODLAT
- DUPLIKAT
- DUPLIKAT
- DVOJNIK
- DUPLIKÁT^[F5].]]
- ^[F6]ДУБЛИКАТ
- DUPLICAT.]

3 T5 control copies issued retrospectively and duplicates may be annotated by the office of destination only where that office establishes that the goods covered by the document in question have been assigned to the use and/or destination provided for or prescribed by the Community rules.

Textual Amendments

- F3** Deleted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F4** Inserted by Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded.
- F5** Deleted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F6** Inserted by Commission Regulation (EC) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture (veterinary and phytosanitary legislation), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania.
- F7** Substituted by Commission Regulation (EC) No 883/2005 of 10 June 2005 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

Article 912g

1 The competent authorities of each Member State may, within the scope of their competence, authorise any person who fulfils the conditions laid down in paragraph 4 and who intends to consign goods in respect of which a T5 control copy must be made out (hereinafter referred as ‘the authorised consignor’ not to present at the office of departure either the goods concerned or the T5 control copy covering them.

2 With regard to the T5 control copy used by authorised consignors, the competent authorities may:

- a prescribe the use of forms bearing a distinctive mark as a means of identifying the authorised consignors;

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Part IVa. (See end of Document for details)

- b stipulate that box A of the form, ‘Office of departure’:
- be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
 - be stamped by the authorised consignor with a special approved metal stamp conforming to the specimen in Annex 62, or
 - be pre-printed with the imprint of the special stamp conforming to the specimen in Annex 62 if printed by a printer approved for that purpose. This imprint may also be entered by an integrated electronic or automatic data-processing system;
- c authorise the authorised consignor not to sign forms stamped with the special approved stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. In this event, the space reserved for the signature of the declarant in box 110 of the forms shall contain one of the following phrases:
- Dispensa de la firma, artículo 912 octavo del Reglamento (CEE) n^o 2454/93
 - Underskriftsdispensation, artikel 912g i forordning (EØF) nr. 2454/93
 - Freistellung von der Unterschriftsleistung, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απαλλαγή από την υποχρέωση υπογραφής, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Signature waived — Article 912g of Regulation (EEC) No 2454/93
 - Dispense de signature, article 912 octies du règlement (CEE) n^o 2454/93
 - Dispensa dalla firma, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vrijstelling van ondertekening — artikel 912 octies van Verordening (EEG) nr. 2454/93
 - Dispensada a assinatura, artigo 912^o — G do Regulamento (CE) n. 2454/93
 - Vapautettu allekirjoituksesta — asetuksen (ETY) N:o 2454/93 912g artikla
 - Befriad från underskrift, artikel 912g i förordning (EEG) nr 2454/93^[F3].
 - ^[F4]Podpis se nevyžaduje — článek 912g nařízení (EHS) č. 2454/93
 - Allkirjanõudest loobutud — määruse (EMÜ) nr 2454/93 artikkel 912g
 - Derīgs bez paraksta — Regulas (EEK) Nr.2454/93 912.g pants
 - Leista nepasirašyti — Reglamentas (EEB) Nr. 2454/93, 912g straipsnis
 - Aláírás alól mentesítve — a 2454/93/EGK rendelet 912g. cikke
 - Firma mhux mehtieġa — Artikolu 912g tar-Regolament (KEE) 2454/93
 - Zwolniony ze składania podpisu — art. 912g rozporządzenia (EWG) nr 2454/93
 - Opustitev podpisa — člen 912g člen uredbe (EGS) št. 2454/93
 - ^[F7]Oslobodenie od podpisu – článok 912g nariadenia (EHS) č. 2454/93^[F5].]]]
 - ^[F6]Освобожден от подпис — член 912ж на Регламент (ЕИО) № 2454/93
 - Dispensă de semnătură — Articolul 912g din Regulamentul (CEE) Nr. 2454/93.]
- 3 The authorised consignor shall complete the T5 control copy, entering the required particulars, including:
- in box A (‘Office of departure’) the date on which the goods were consigned and the number allocated to the declaration, and
 - in box D (‘Control by office of departure’) of the T5 form one of the endorsements:

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- Procedimiento simplificado, artículo 912 octavo del Reglamento (CEE) n° 2454/93
- Forenklet fremgangsmåde, artikel 912g i forordning (EØF) nr. 2454/93
- Vereinfachtes Verfahren, Artikel 912g der Verordnung (EWG) Nr. 2454/93
- Απλουστευμένη διαδικασία, άρθρο 912 ζ) του κανονισμού (ΕΟΚ) αριθ. 2454/93
- Simplified procedure — Article 912g of Regulation (EEC) No 2454/93
- Procédure simplifiée, article 912 octies du règlement (CEE) n° 2454/93
- Procedura simplificata, articolo 912 octies del regolamento (CEE) n. 2454/93
- Vereenvoudigde procedure, artikel 912 octies van Verordening (EEG) nr. 2454/93
- Procedimento simplificado, artigo 912º — G do Regulamento (CE) n° 2454/93
- Yksinkertaistettu menettely — asetuksen (ETY) N:o 2454/93 912g artikla
- Förenklat förfarande, artikel 912g i förordning (EEG) nr 2454/93
- [F⁴Zjednodušený postup—článek 912g Nařízení (EHS) č. 2454/93
- Lihtsustatud tolliprotseduur — määruse (EMÜ) nr 2454/93 artikkel 912g
- Vienkāršota procedūra — Regulas (EEK) Nr.2454/93 912.g pants
- Supaprastinta procedūra — Reglamentas (EEB) Nr. 2454/93, 912g straipsnis
- Egyszerűsített eljárás — a 2454/93/EGK rendelet 912g. cikke
- Procedura simplificata — Artikolu 912g tar-Regolament (KEE) 2454/93
- Procedura uproszczona — art. 912g rozporządzenia (EWG) nr 2454/93
- Poenostavljen postopek — člen 912g uredbe (EGS) št. 2454/93
- Zjednodušený postup — článok 912g nariadenia (EHS) č. 2454/93]
- [F⁶Опростена процедура — член 912ж на Регламент (ЕИО) № 2454/93
- Procedură simplificată — Articolul 912g din Regulamentul (CEE) Nr. 2454/93]

and, where appropriate, particulars of the period within which the goods must be presented at the office of destination, the identification measures applied and references to the dispatch document.

That copy, duly completed and, where appropriate, signed by the approved consignor, shall be deemed to have been issued by the office indicated by the stamp referred to in paragraph 2(b).

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

4 The authorisation referred to in paragraph 1 shall be granted only to persons who frequently consign goods, whose records enable the competent authorities to check on their operations and who have not committed serious or repeated offences against the legislation in force.

The authorisation shall specify in particular:

- the office or offices competent to act as offices of departure for consignments,
- the period within which, and the procedure by which, the authorised consignor is to inform the office of departure of the consignment to be sent, in order that the office

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- may carry out any controls, including any required by Community rules, before the departure of the goods,
- 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 or by Community rules,
- the measures to be taken to identify the goods, which may include the use of special seals approved by the competent authorities and affixed by the authorised consignor,
- the means for providing guarantees where the issue of the T5 control copy is conditional thereon.

5 The authorised consignor shall 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.

The authorised consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the T5 control copies which he draws up or in the performance of the procedures incumbent on him under the authorisation provided for in paragraph 1.

In the event of the misuse by any person of T5 control copy forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised 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 authorised that he took all the measures required 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.]

Textual Amendments

- F3** Deleted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).
- F4** Inserted by [Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded](#).
- F5** Deleted by [Commission Regulation \(EC\) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture \(veterinary and phytosanitary legislation\), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania](#).
- F6** Inserted by [Commission Regulation \(EC\) No 1792/2006 of 23 October 2006 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement of persons, competition policy, agriculture \(veterinary and phytosanitary legislation\), fisheries, transport policy, taxation, statistics, social policy and employment, environment, customs union, and external relations by reason of the accession of Bulgaria and Romania](#).
- F7** Substituted by [Commission Regulation \(EC\) No 883/2005 of 10 June 2005 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

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Textual Amendments

- F1** Inserted by Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (Text with EEA relevance).

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Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), Part IVa.