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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 1674/87
of 11 June 1987
amending Regulation (EEC) No 222/77 on Community transit

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Article 40a

Having regard to the Treaty establishing the European Economic Community, and in particular Article 235 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit ⁽⁴⁾, as last amended by the Act of Accession of Spain and Portugal, lays down the general obligation to furnish a guarantee in the case of Community transit operations;

Whereas the abolition of the guarantee for internal Community transit operations, with the exception of those involving goods exceeding a certain value or subject to high levels of charges, would be a significant step towards achieving free movement of goods within the Community;

Whereas the abolition of the guarantee must however be subject to a series of objective criteria intended to avert the risk of non-recovery of charges that may be payable,

HAS ADOPTED THIS REGULATION:

Article 1

The following Article shall be inserted in Regulation (EEC) No 222/77:

1. Any person satisfying the conditions laid down in paragraph 2 may obtain from the customs authorities in the Member State where he is established, subject to the limits laid down in paragraph 3, a guarantee waiver for internal Community transit operations he carries out from any Member State of departure and through the territory of any Member State.

2. The guarantee waiver referred to in paragraph 1 shall be granted only to persons:

- (a) who are resident in the Member State where the waiver is granted, and
- (b) who are regular users of the Community transit system, and
- (c) whose financial situation is such that they can meet their commitments, and
- (d) who have not committed any serious infringement of customs or fiscal laws, and
- (e) who undertake to pay, upon the first application in writing by the competent authorities of the Member States, any sums claimed in respect of their transit operations.

3. The guarantee waiver granted in accordance with paragraphs 1 and 2 shall not apply to internal Community transit operations involving goods:

- (a) whose total value exceeds 50 000 ECU, or
- (b) which present increased risks on account of the level of duties and other charges to which they are subject in one or more Member States.

4. The authorities which grant the waiver shall issue to each person obtaining it one or more copies of a guarantee waiver certificate. Where the guarantee waiver is applied, reference to the certificate must be made on the corresponding T 2 declaration.

⁽¹⁾ OJ No C 241, 26. 9. 1979, p. 6.

⁽²⁾ OJ No C 59, 10. 3. 1980, p. 67.

⁽³⁾ OJ No C 83, 2. 4. 1980, p. 13.

⁽⁴⁾ OJ No L 38, 9. 2. 1977, p. 1.

5. The customs authorities granting the guarantee waiver shall cancel it:

- (a) in the event of serious irregularity committed by the beneficiary as the principal in a Community transit operation;
- (b) where any of the conditions laid down in paragraph 2 is no longer satisfied;
- (c) where the beneficiary has not complied with the undertaking given in accordance with paragraph 2 (e).

Each Member State shall notify the other Member States of any cancellation of a guarantee waiver.

6. The following shall be determined in accordance with the procedure laid down in Article 57:

- (a) the specimen undertaking to be entered into by the person concerned in accordance with paragraph 2 (e);
- (b) the goods to which the guarantee waiver does not apply in accordance with paragraph 3 (b);
- (c) the specimen guarantee waiver certificate referred to in paragraph 4 and the conditions for its use.

Article 2

This Regulation shall enter into force on 1 July 1988.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Luxembourg, 11 June 1987.

For the Council

The President

P. DE KEERSMAEKER
