

COMMISSION REGULATION (EEC) No 1469/88

of 26 May 1988

amending Regulation (EEC) No 1062/87 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure, and Regulation (EEC) No 2793/86 and (EEC) No 2855/85

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit⁽¹⁾, as last amended by Regulation (EEC) No 1674/87⁽²⁾, and in particular Article 57 thereof,

Having regard to Council Regulation (EEC) No 678/85 of 18 February 1985 simplifying formalities in trade in goods within the Community⁽³⁾, and in particular Article 17 thereof,

Having regard to Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form to be used in trade in goods within the Community⁽⁴⁾, as last amended by Commission Regulation (EEC) No 1062/87⁽⁵⁾, and in particular Article 3 thereof,

Whereas Regulation (EEC) No 1674/87 inserted into Regulation (EEC) No 222/77 an Article 40a, which introduces a procedure for waiving the guarantee for internal Community transit operations; whereas Article 40a provides that certain implementing measures shall be determined in accordance with the procedure laid down in Article 57;

Whereas Commission Regulation (EEC) No 1062/87, as amended by Regulation (EEC) No 2823/87⁽⁶⁾, contains *inter alia* provisions for the implementation of the Community transit procedure and must, therefore, be supplemented accordingly;

Whereas the rule contained in Article 3 (4) of Regulation (EEC) No 1062/87 which provides that goods under cover of a Community transit document bearing no indication of their customs status are deemed to be moving under the external Community transit procedure should be amended to take account of the situation where such goods are subject *inter alia* to export duties or other Community measures applicable to export;

Whereas it should be specified that the time limit prescribed by the office of departure by which the goods

must be produced at the office of destination is binding on the customs authorities of the countries whose territory is entered during a Community transit operation and shall not therefore be altered by those authorities;

Whereas, in order to overcome difficulties which may arise from the renumbering of boxes on railway documents used as customs transit documents under the simplified Community transit procedure for the carriage of goods by rail, it has proved necessary to refer to such boxes by their heading rather than by their number;

Whereas for the purposes of linguistic uniformity certain alterations to the wording of the Regulation have proved necessary;

Whereas Commission Regulation (EEC) No 2793/86 of 22 July 1986 laying down the codes to be used in the forms laid down in Council Regulations (EEC) No 678/85, (EEC) No 1900/85 and (EEC) No 222/77⁽⁷⁾, and Commission Regulation (EEC) No 2855/85 of 18 September 1985 laying down implementing provisions for Council Regulation (EEC) No 678/85 simplifying formalities in trade in goods within the Community and Council Regulation (EEC) No 679/85 introducing a specimen declaration form for use in trade in goods within the Community⁽⁸⁾, as amended by Regulation (EEC) No 2792/86⁽⁹⁾, provide in particular that, in the case of goods moving under the internal Community transit procedure in the context of trade between two Member States, the symbol 'COM' shall be entered in the first subdivision of box No 1 of the declaration forms for use in trade in goods within the Community and on the document proving the Community status of the goods; whereas when the abovementioned procedure and document are used in the context of other types of trade, the symbol 'COM' is not used; whereas, therefore, this may result in a certain amount of confusion both for commercial operators and administrative authorities; whereas the most reasonable solution, therefore, is to abolish the requirement to enter the symbol 'COM' in the abovementioned cases; whereas abolition of the requirement to enter the symbol 'COM' necessitates amendments to the text of Regulation (EEC) No 1062/87;

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽²⁾ OJ No L 157, 17. 6. 1987, p. 1.

⁽³⁾ OJ No L 79, 21. 3. 1985, p. 1.

⁽⁴⁾ OJ No L 79, 21. 3. 1985, p. 7.

⁽⁵⁾ OJ No L 107, 22. 4. 1987, p. 1.

⁽⁶⁾ OJ No L 270, 23. 9. 1987, p. 1.

⁽⁷⁾ OJ No L 263, 15. 9. 1986, p. 74.

⁽⁸⁾ OJ No L 274, 15. 10. 1985, p. 1.

⁽⁹⁾ OJ No L 263, 15. 9. 1986, p. 59.

Whereas indication of the flat-rate guarantee voucher number as required in Regulation (EEC) No 2793/86 in the list of codes to be used to indicate the type of guarantee has in certain respect proved superfluous; whereas there is therefore no need for it to be retained;

Whereas provision should be made for a new code for situations in which the guarantee is waived pursuant to Article 40a of Regulation (EEC) No 222/77;

Whereas the measures provided for in this Regulation for in this Regulation are in accordance with the opinion of the Committee on the Movement of Goods,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 1062/87 is hereby amended as follows:

1. Throughout the whole text 'COM T2L' is replaced by 'T2L'.

2. The following paragraph is inserted in Article 1:

'5a. The guarantee waiver certificate for which provision is made under Article 40a (4) of Regulation (EEC) No 222/77 shall conform to the specimen in Annex XII. The guarantee waiver certificate shall be issued and used in accordance with Article 19c.'

3. Article 2 (3) is replaced by the following:

'3. The paper used for the guarantee certificate and the guarantee waiver certificate forms shall be free of mechanical pulp and weigh not less than 100 g/m². It shall have a guilloche pattern background on both sides so as to reveal any falsification by mechanical or chemical means. Printing of such background shall be in:

- green for guarantee certificates,
- pale blue for guarantee waiver certificates.'

4. Article 2 (5) (b) is replaced by the following:

'(b) 210 × 148 mm for the transit advice note, the guarantee certificate and the guarantee waiver certificate;'

5. The following paragraph is added to Article 2 (6):

'The language to be used for the guarantee waiver certificate shall be designated by the competent authorities of the Member State in which the guarantee waiver is granted.'

6. Article 2 (8) is replaced by the following:

'8. Member States shall be responsible for the printing of the guarantee certificates and the guarantee waiver certificates. Each certificate must be numbered for purposes of identification.'

7. The first subparagraph of Article 2 (9) is replaced by the following:

'9. Forms for guarantee certificates, guarantee waiver certificates and flat-rate guarantee vouchers shall be completed using a typewriter or other mechanographical or similar process.'

8. The following subparagraph is added to Article 3 (4):

'However, for the application of export duties or of the measures prescribed in respect of exports under the common commercial policy, such goods shall be deemed to be moving under the internal Community transit procedure.'

9. In Article 5 (3) the words 'and shall be signed by the person signing that form' are deleted.

10. Article 9 (1) and (2) is replaced by the following:

'1. Where Articles 29 to 61 operate, Article 5 (2) and Articles 6 to 8 shall apply to loading lists which accompany the International consignment note or the Community transit transfer note. The number of such lists shall be shown in the box reserved for particulars of accompanying documents on the International consignment note or the Community transit transfer note, whichever is produced.

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

2. For transports beginning within the Community comprising at the same time goods referred to in Article 1 (2) and (3) of Regulation (EEC) No 222/77, separate loading lists shall be used; in the case of goods carried in large containers under cover of Community transit transfer notes, such separate lists shall be completed for each large container which contains both categories of goods.

The serial numbers of the loading lists relating to the goods referred to in Article 1 (2) of the said Regulation shall be inserted in the box reserved for the description of goods on either the International consignment note or the Community transit transfer note, whichever is produced.'

11. The following is inserted after Article 9 :

'Time-limit for the production of goods

Article 9a

The time-limit prescribed by the office of departure by which the goods must be produced at 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.'

12. The following is inserted after Article 19 :

Guarantee waiver

Undertaking by the person concerned

Article 19a

1. For the purposes of granting the guarantee waiver for internal Community transit operations, the undertaking to be signed by the person concerned in accordance with Article 40a (2) (e) of Regulation (EEC) No 222/77 shall be drawn up in the form of the specimen shown in Annex XI.

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 legal effects as those obtained from the undertaking provided for in the specimen.

Goods presenting increased risks, to which the guarantee waiver does not apply

Article 19b

Goods which present increased risks and to which the guarantee waiver does not apply in accordance with Article 40a (3) (b) of Regulation (EEC) No 222/77 are listed in Annex VII.

Guarantee waiver certificate

Article 19c

1. The principal shall, on issue of the guarantee waiver certificate or at any other time during the validity thereof, nominate on his own responsibility, 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.

2. Any person named on the reverse of a guarantee waiver certificate presented at an office of departure shall be considered the authorized agent of the principal.

3. 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.

4. If the guarantee waiver is revoked the principal shall be responsible for returning forthwith to the authorities who have granted the waiver all the guarantee waiver certificates issued to him which are still valid.'

13. Article 35 (2) is replaced by the following :

'2. With respect to goods referred to in Article 1 (2) of Regulation (EEC) No 222/77, the office of departure shall indicate on sheets 1, 2 and 3 of the International consignment note that the goods to which that document refers are moving under the external Community transit procedure. The symbol "T1" shall accordingly be clearly shown in the box reserved for customs.'

14. In Article 45, the following is added after the first subparagraph is replaced by the following :

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

15. In Article 61 (2), the first subparagraph is replaced by the following :

'In the case referred to in paragraph 1, a reference to the Community transit document or documents used shall be clearly entered in the box reserved for particulars of accompanying documents at the time when the International consignment note or the International express parcels consignment note is filled in. That reference shall specify the type, office of issue, date and registration number of each document used.'

16. Article 61 (4) is replaced by the following :

'4. Where a Community transit operation is effected under cover of a Community transit transfer note in accordance with Articles 44 to 58, the International consignment note used for the operation shall be excluded from the scope of Articles 29 to 43, 59, 60 and 61 (1) and (2). The International consignment note shall bear a clear reference to the Community transit transfer note in the box reserved for particulars of accompanying documents. That reference shall include the words "Transfer note" followed by the serial number.'

17. In Article 67 (1) and (3), 'copies 1, 4 and 5' are replaced by 'copies 1 and 4.'

18. In Article 85 (3), the words 'it shall be signed by the person who signs the COM T2L document' are deleted.

Article 2

In the Dutch, French, German, Greek, Italian, Portuguese and Spanish versions of Regulation (EEC) No 1062/87 :

1. Article 75 is replaced by the following in the language concerned :

'Article 75

Customs authorities may carry out upon authorized consignors and authorized consignees any controls they consider necessary. The said consignors and consignees shall provide all the necessary information and facilities for this purpose.'

2. Article 94 is replaced by the following in the language concerned :

'Article 94

Customs authorities may carry out upon authorized consignors any controls they consider necessary. The said consignors shall furnish all the necessary information and facilities for this purpose.'

Article 3

In Annex IX to Regulation (EEC) No 1062/87 the text alongside figure 1 is replaced by the following :

'1. Coat of arms or any other signs or letters characterizing the Member State.'

Article 4

Annexes A and B to this Regulation are added to Regulation (EEC) No 1062/87 as Annexes XI and XII.

Article 5

The Annex to Regulation (EEC) No 2793/86 is hereby amended as follows :

1. Under the heading 'BOX 1 : DECLARATION', beneath the words 'first subdivision', the second and third indents of the text opposite the symbol COM are deleted.
2. Under the heading 'BOX 52 : GUARANTEE', in the list of codes applicable, the words 'guarantee voucher No', in the third column alongside the words 'For flat-rate guarantee', are deleted.
3. Under the heading 'BOX 52 : GUARANTEE', the list of codes applicable is supplemented as follows :

'Guarantee waiver for internal	0	— No of guarantee waiver certificate'
Community transit (Article 40a of		
Regulation (EEC) No 222/77)		

Article 6

Annex III to Regulation (EEC) No 2855/85 is hereby amended as follows :

1. At Title II, under heading 'I. Formalities in the Member State of Dispatch', the first subparagraph of paragraph 1 is replaced by the following :

'Declaration : enter the symbol "COM" in the first subdivision ; leave blank if the form is used for Community transit purposes only or where, in the event of the Community transit procedure not being used, the form is used to prove the Community status of the goods ; in the second subdivision, enter the type of declaration in accordance with the Community Code provided for that purpose ; in the third subdivision, enter the symbol "T2" in the event of use of the Community transit procedure or the symbol "T2L" when the Community transit procedure is not used but the Community status of the goods must be proved.'

2. Under Title III, the first indent of the second subparagraph of B is replaced by the following :

— The first subdivision of box No 1 must contain the symbol COM/c ; that first subdivision must be left blank if the form is used for Community transit purposes only or where, in the event of the Community transit procedure not being used, the form is used to supplement a declaration used to prove the Community status of the goods. In addition, in the case of the use of the Community transit procedure, the symbol T2 BIS should be entered in the third subdivision of this box ;'

Article 7

This Regulation shall enter into force on 1 July 1988.

However, Articles 1 (1), 5 (1) and 6 shall apply with effect from 1 January 1989.

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

Done at Brussels, 26 May 1988.

For the Commission

COCKFIELD

Vice-President

ANNEX A

ANNEX XI

GUARANTEE WAIVER — UNDERTAKING BY THE PERSON CONCERNED

(Article 19a)

For the purposes of obtaining the guarantee waiver for internal Community transit operations which he/she carries out in his/her capacity as principal, the undersigned undertakes, with regard to the Community transit operations in respect of which he/she is in fact granted the guarantee waiver provided for in Article 40a of Regulation (EEC) No 222/77, to pay, upon the first application in writing by the competent authorities of the Member States and without being able to defer payment beyond a period of 30 days from the date of application, any sums requested by reason of infringements or irregularities committed in the course of or in connection with such Community transit operations, including duties, taxes, agricultural levies and other charges as regards principal or further liabilities, expenses and incidental charges, unless he/she or any other person concerned establishes, before the expiry of that period, to the satisfaction of the competent authorities, that the Community transit operation was conducted without any infringement or irregularity as referred to above.

The competent authorities may, upon request of the undersigned, and for any reasons recognized to be valid, defer the period within which the undersigned is obliged to pay the requested sums beyond a period of 30 days from the date of application for payment. The expenses incurred, from granting this additional period, and in particular any interest, must be calculated in such a way that the amount is equivalent to that which would be charged to that end on the money market or financial market in the State concerned.

Done in duplicate at, on

.....
Signature of the person concerned

ACCEPTANCE BY CUSTOMS

Signature and stamp

ANNEX B

ANNEX XII

COMMUNITY TRANSIT – GUARANTEE WAIVER CERTIFICATE

1. Valid until		Day	Month	Year	2. Number				
3. Principal (Surname and forename, or name of company, full address and country)									
4. Customs authorities granting the guarantee waiver (Name, full address and country)									
5. It is hereby certified that the above-named principal has been granted a guarantee waiver for the internal Community transit operations which he/she carries out from any Member State of departure. The guarantee waiver does not apply to Community transit operations involving goods a) the total value of which exceeds 50000 ECUs, or b) which are listed in Annex VII to Regulation (EEC) N° 1062/87.									
6. Period of validity extended until <table border="1"> <tr> <td>Day</td> <td>Month</td> <td>Year</td> </tr> </table> inclusive. Place and date: Signature and stamp of Customs:					Day	Month	Year	Place and date: Signature and stamp of Customs:	
Day	Month	Year							

N. B.: This certificate must be returned without delay to the authorities granting the waiver on revocation of the guarantee waiver.

7. Persons authorized to sign internal Community transit declarations on behalf of the principal.

8. Surname, forename and specimen signature of authorized person	9. Signature of principal (*)	8. Surname, forename and specimen signature of authorized person	9. Signature of principal (*)

(*) If the principal is a company, the person who signs in box 9 must give his surname, forename and status in the company.