

**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)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(1)</sup>, and in particular Article 247 thereof,

Whereas:

- (1) The Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention) of 14 November 1975 was approved on behalf of the Community by Council Regulation (EEC) No 2112/78<sup>(2)</sup> and entered into force in the Community on 20 June 1983<sup>(3)</sup>. Given the importance of international trade for the Community it is necessary to modernise the customs formalities concerning the TIR procedure. Article 49 of the TIR Convention envisages the application of greater facilities for the benefit of economic operators provided such facilities do not impede the application of the provisions of the Convention. Currently the Community rules concerning the TIR procedure do not provide for the status of authorised consignee. In order to meet the needs of economic operators and to facilitate international trade it is desirable to develop provisions, based on the existing Community/common transit rules, allowing the status of authorised consignee to be used in conjunction with the TIR procedure.
- (2) The Convention on Temporary Admission of 26 June 1990 (the Istanbul Convention) and the Annexes thereto were approved by the European Community by Council Decision 93/329/EEC<sup>(4)</sup>. Annex A to the Istanbul Convention replaces the Customs Convention on the ATA carnet for the temporary admission of goods of 6 December 1961 (the ATA Convention)

with regard to relations between countries which have accepted the Istanbul Convention and its Annex A. It is therefore necessary to amend the provisions relating to the ATA procedure to include references to the Istanbul Convention. However, in order to facilitate international trade between the Community and those countries that have not accepted Annex A to the Istanbul Convention, it is appropriate to maintain the references to the ATA Convention.

- (3) In the framework of the outward processing procedure, Commission Regulation (EEC) No 2454/93<sup>(5)</sup> has, since 2001, permitted partial relief from import duty after outward processing to be calculated on the basis of the costs of the processing operation, in accordance with the 'value-added method'. However, this method is not allowed if the temporary export goods which are not of Community origin have been released for free circulation at a zero duty rate. Those restrictive conditions for goods which are not of Community origin should be modified in order to promote the use of the value-added method.
- (4) However, in order to avoid an abuse of the system it is desirable to provide that this method of duty relief may be refused if it is established that the sole object of the release for free circulation of the temporary export goods had been to benefit from this relief.
- (5) The identity and nationality of means of transport at departure is regarded as mandatory information that has to be entered in box 18 of a transit declaration. At container terminals that have high levels of traffic it may occur that the details of the road means of transport to be used are unknown at the time when the transit formalities are carried out. Nevertheless, the identification of the container in which the goods subject to transit declaration will be carried is available and is already indicated in box 31 of the transit declaration. Given that the goods can be controlled on this basis, it is appropriate to allow box 18 of the transit declaration to be left blank, provided that it can be ensured that the proper details will be subsequently entered in the relevant box.

<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1. Regulation as last amended by the 2003 Act of Accession.

<sup>(2)</sup> OJ L 252, 14.9.1978, p. 1.

<sup>(3)</sup> OJ L 31, 2.2.1983, p. 13.

<sup>(4)</sup> OJ L 130, 27.5.1993, p. 1.

<sup>(5)</sup> OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 2286/2003 (OJ L 343, 31.12.2003, p. 1).

- (6) Annex 37c and Annex 38 to Regulation (EEC) No 2454/93 both contain lists of packaging codes based on Annex V to Recommendation No 21 of the United Nations Economic Commission for Europe, Rev. 1, of August 1994, hereinafter 'the UN/ECE Recommendation'. Annex V to the UN/ECE Recommendation, which contains the list of codes, has been revised several times since its introduction in order to adapt it to practice in commerce and transport, the last time being in May 2002 (Revision 4). To enable traders to use the most widely accepted standard and thus to harmonise commercial and administrative practice within the Community as far as possible, it is necessary to provide that the packaging codes used in customs declarations are to reflect the latest version of Annex V to the UN/ECE Recommendation.
- (7) In the interests of clarity and rationality, the list of packaging codes should be published solely in Annex 38, to which reference should be made when the list is mentioned in other customs legislation.
- (8) The packaging codes are closely linked to the provisions applicable to transit operations as referred to in Articles 367 to 371 and to the new rules on the single administrative document, or form part of them. The new provisions must therefore be applicable for all customs procedures.
- (9) A list of the numerical codes used in connection with the transit guarantee, for use on the single administrative document forms, was established by Regulation (EEC) No 2454/93. It is necessary to complete that list, in order to take into account all the situations relating to the guarantee waivers.
- (10) As a consequence of the modification of the numerical codes of the transit guarantees, it is also necessary to adapt the corresponding data concerning the New Computerised Transit System.
- (11) Given that the Convention of 20 May 1987 on a common transit procedure provides that the numerical codes of the transit guarantees are to apply from 1 May 2004, the new codes should apply with effect from that date.
- (12) In view of the foregoing, Annexes 37 and 38 to Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 2286/2003, should be amended. It is necessary, however, to make similar amendments also to Annex 37 to Regulation (EEC) No 2454/93, as amended by Commission Regulation (EC) No 444/2002<sup>(1)</sup>, and Annex 38 to Regulation (EEC) No 2454/93, as amended by Commission Regulation (EC) No 881/2003<sup>(2)</sup>, since they both remain in force until 1 January 2006.
- (13) Article 531 of Regulation (EEC) No 2454/93 defines the usual forms of handling which are allowed under the customs warehousing procedure. The framework of the permitted activities is established by Article 109(1) of Regulation (EEC) No 2913/92. The usual forms of handling which non-Community goods may undergo are exhaustively listed in Annex 72 to Regulation (EEC) No 2454/93. However, the restrictive scope of this Annex has led to certain problems in practice. Therefore, it is desirable to provide for more flexibility.
- (14) Some endorsements on customs documents expressed in the language of certain new Member States are not consistent with the terminology relating to customs matters already used in the languages concerned and adjustments are therefore necessary.
- (15) Since the 2003 Act of Accession took effect on 1 May 2004, those endorsements should be applicable on the same date.
- (16) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (17) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,
- HAS ADOPTED THIS REGULATION:
- Article 1*
- Regulation (EEC) No 2454/93 is amended as follows:
1. in the third paragraph of Article 62, the 20th indent is replaced by the following:  
'— Vyhotovené dodatočne';
  2. in Article 113(3), the 20th indent is replaced by the following:  
'— VYHOTOVENÉ DODATOČNE';
  3. in Article 314c(3), the 20th indent is replaced by the following:  
'— Vyhotovené dodatočne';
  4. in Article 324d(2), the 20th indent is replaced by the following:  
'— Oslobodenie od podpisu';

<sup>(1)</sup> OJ L 68, 12.3.2002, p. 11.

<sup>(2)</sup> OJ L 134, 29.5.2003, p. 1.

5. in the third subparagraph of Article 357(4), the 20th indent is replaced by the following:

‘— Oslobodenie’;

6. in the second subparagraph of Article 361(4), the 20th indent is replaced by the following:

‘— Nezrovnalosti: úrad, ktorému bol tovar dodaný (názov a krajina)’;

7. in Article 387(2), the 20th indent is replaced by the following:

‘— Oslobodenie od predpisanej trasy’;

8. in Article 403(2), the 20th indent is replaced by the following:

‘— Oslobodenie od podpisu’;

9. in Article 451(1), ‘Istanbul Convention’ is inserted after ‘ATA Convention’;

10. the following Articles 454a, 454b and 454c are inserted:

*Article 454a*

1. Following an application by the consignee, the customs authorities may grant him the status of authorised consignee, thereby authorising him to receive at his premises or at any other specified place goods transported under the TIR procedure.

2. The authorisation referred to in paragraph 1 shall be granted only to persons who:

- (a) are established in the Community;
- (b) regularly receive goods that have been entered for the TIR procedure, or whose customs authorities know that they can meet the obligations under that procedure;
- (c) have not committed any serious or repeated offences against customs or tax legislation.

Article 373(2) shall apply *mutatis mutandis*.

The authorisation shall apply solely in the Member State where the authorisation was granted.

The authorisation shall apply only to TIR operations that have as the final place of unloading the premises specified in the authorisation.

3. Articles 374 and 375, Article 376(1) and (2), and Articles 377 and 378 shall apply *mutatis mutandis* to the procedure relating to the application referred to in paragraph 1.

4. Article 407 shall apply *mutatis mutandis* with respect to the procedure laid down in the authorisation referred to in paragraph 1.

*Article 454b*

1. In respect of goods arriving at his premises or at the place specified in the authorisation referred to in Article 454a, the authorised consignee shall comply with the following obligations, in accordance with the procedure laid down in the authorisation:

- (a) inform the customs authorities at the office of destination of the arrival of the goods;
- (b) immediately inform the customs authorities at the office of destination of any broken seals, and of any other irregularities such as excess quantities, deficits, or substitutions;
- (c) without delay, enter the results of the unloading into his records;
- (d) without delay, present to the customs authorities at the office of destination an advice indicating the particulars and condition of any seals affixed and the date of the entry into the records.

2. The authorised consignee shall ensure that the TIR Carnet is presented, without delay, to the customs authorities at the office of destination.

3. The customs authorities at the office of destination shall make the necessary endorsements on the TIR Carnet and, in accordance with the procedure laid down in the authorisation, shall ensure that the TIR Carnet is returned to the TIR carnet holder or to the person acting on his behalf.

4. The date of termination of the TIR operation shall be the date of the entry into the records referred to in point (c) of paragraph 1. However, in the cases referred to in point (b) of paragraph 1, the date of termination of the TIR operation shall be the date of the endorsement of the TIR Carnet.

5. At the request of the TIR carnet holder, the authorised consignee shall issue a receipt, the form of which shall correspond to a copy of the advice referred to in point (d) of paragraph 1. The receipt shall not be used as proof of the termination of the TIR operation within the meaning of Article 454c(2).

*Article 454c*

1. The TIR carnet holder shall have fulfilled his obligations under point (o) of Article 1 of the TIR Convention when the TIR carnet together with the road vehicle, the combination of vehicles or the container and the goods have been delivered intact to the authorised consignee at his premises or at the place specified in the authorisation.
2. The termination of the TIR operation, within the meaning of point (d) of Article 1 of the TIR Convention, shall have occurred when the requirements of Article 454b(1) and (2) have been met.;
11. in Article 457c(1), the words 'or the Istanbul Convention' are inserted after 'ATA Convention';
12. Article 457d is amended as follows:
- (a) in paragraph 1, 'or in Article 8(4) of Annex A to the Istanbul Convention' is added;
- (b) in paragraph 2, 'or in Article 9(1)(a) and (b) of Annex A to the Istanbul Convention' is added;
- (c) in point (c) of paragraph 3, 'or in Article 10 of Annex A to the Istanbul Convention' is added;
13. in Article 459(1), 'or the Istanbul Convention' is inserted after 'ATA Convention';
14. Article 461 is amended as follows:
- (a) in the first sentence of the second subparagraph of paragraph 2, 'or of the Istanbul Convention' is added;
- (b) in the first sentence of paragraph 4, 'or Article 9(1)(b) and (c) of Annex A to the Istanbul Convention' is added.
15. in Article 580(3), 'Articles 454, 455' is replaced by 'Articles 457c, 457d';
16. in Article 591, the second subparagraph is replaced by the following:
- 'Customs authorities shall refuse the calculation of partial relief from import duties under this provision if before the compensating products are released for free circulation it is established that the sole object of the release for free circulation at a zero duty rate of the temporary export goods, which are not of Community origin within the meaning of Title II, Chapter 2, Section 1, of the Code, was to benefit from partial relief under this provision.;
17. in Article 843(2), the 16th and 17th indents are replaced by the following:
- A kilépés a Közösség területéről a ... rendelet/irányelv/határozat szerinti korlátozás vagy teher megfizetésének kötelezettsége alá esik
- Hruġ mill-Komunita` sugġett għall-restrizzjonijiet jew hlasijiet taht Regola/Direttiva/Deċiżjoni Nru ...;
18. in the fourth subparagraph of Article 912e(2), the 20th indent is replaced by the following:
- (počet) vyhotovených výpisov – kópie priložené;
19. in the second subparagraph of Article 912f(1), the 16th and 20th indents are respectively replaced by the following:
- Kiadva visszamenőleges hatállyal'
- Vyhotovené dodatočne';
20. in point (c) of Article 912g(2), the 20th indent is replaced by the following:
- 'Oslobodenie od podpisu – článok 912g nariadenia (EHS) č. 2454/93';
21. Annex 37, as amended by Regulation (EC) No 444/2002, is amended in accordance with Annex IA to this Regulation;
22. Annex 37, in the version introduced by Regulation (EC) No 2286/2003, is amended in accordance with Annex IB to this Regulation;
23. in Title II of Annex 37a, the particulars for box 31 are amended in accordance with point 1 of Annex II to this Regulation;
24. in Title II of Annex 37a, the particulars for boxes 50 and 52 are amended in accordance with points 2, 3 and 4 of Annex II to this Regulation;
25. Annex 37c is amended in accordance with Annex III to this Regulation;
26. in Annex 38, as amended by Regulation (EC) No 881/2003, a text for box 31 is inserted in accordance with point A(1) of Annex IV to this Regulation;
27. in Title II of Annex 38, in the version introduced by Regulation (EC) No 2286/2003, the text for box 31 is amended in accordance with point B(1) of Annex IV to this Regulation;

28. in Annex 38, as amended by Regulation (EC) No 881/2003, the text of the applicable codes for box 52 is amended in accordance with point A(2) of Annex IV to this Regulation;

29. in Title II of Annex 38, in the version introduced by Regulation (EC) No 2286/2003, the text of the applicable codes for box 52 is amended in accordance with point B(2) of Annex IV to this Regulation;

30. in point 2.2 of Annex 47a, the 20th indent is replaced by the following:

‘ZÁKAZ CELKOVEJ ZÁRUKY’;

31. Annex 59 is replaced by the text set out in Annex V to this Regulation;

32. in the general remarks relating to Heading 16, in the ‘Provisions governing the information to be entered on the taxation form’ in Annex 60, ‘/Article 8 of Annex A to the Istanbul Convention’ is inserted after ‘ATA Convention’;

33. Annex 61 is replaced by the text set out in Annex VI to this Regulation;

34. Annex 72 is amended in accordance with Annex VII to this Regulation.

#### Article 2

1. This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Union*.

2. Points 1 to 8, 17 to 20, 24, 28 and 30 of Article 1 shall apply with effect from 1 May 2004.

3. Points 9 to 15, 31, 32 and 33 of Article 1 shall apply with effect from 1 October 2005.

4. Points 23, 25 and 26 of Article 1 shall apply with effect from 1 July 2005.

5. Points 22, 27 and 29 of Article 1 shall apply with effect from 1 January 2006. However, the Member States may apply those points before that date. In such cases, the Member States shall notify the Commission of the date of application. The Commission shall publish this information.

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

Done at Brussels, 10 June 2005.

*For the Commission*

László KOVÁCS

*Member of the Commission*

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## ANNEX I

- A. In Section A of Title II of Annex 37 to Regulation (EEC) No 2454/93, as amended by Regulation (EC) 444/2002, the following paragraph is added to the particulars concerning box 18:

'However, in respect of transit operations where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the principal to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.'

- B. In Section B of Title I of Annex 37 to Regulation (EEC) No 2454/93, in the version introduced by Regulation (EC) No 2286/2003, the following footnote [24] is inserted for box 18 (identity) and 18 (nationality) in column F of the table:

[24] Where goods are carried in containers that are to be transported by road vehicles, the customs authorities may authorise the principal to leave this box blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration and where the customs authorities can ensure that the required information concerning the means of transport will be subsequently entered in box 55.'

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## ANNEX II

In Title II of Annex 37a to Regulation (EEC) No 2454/93, Section B is amended as follows:

1. For the data group 'PACKAGES', the wording under 'Kind of packages' is replaced by the following:

*'Kind of packages (box 31)*

Type/Length: an .. 2

The packaging codes listed under Box 31 of Annex 38 are used.'

2. For the data group 'TRADER principal', the explanatory note concerning the attribute 'Identification number (TIN) ... (box 50)' is replaced by the following:

'Type/Length: an ..17

The attribute shall be used where the data group "CONTROL RESULT" contains the code A3 or where the attribute "GRN" is used.'

3. For the data group 'GUARANTEE', the Type/Length of the attribute 'Guarantee type (box 52)' is replaced by the following:

'Type/Length: an ..1';

4. For the data group 'GUARANTEE REFERENCE', the Type/Length of the attribute 'GRN (box 52)' is replaced by the following:

'Type/Length: an ..24'.

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## ANNEX III

In Annex 37c to Regulation (EEC) No 2454/93, point 5, 'Package code', is deleted.

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## ANNEX IV

A. Annex 38 to Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 881/2003, is amended as follows:

1. The following text is inserted for box 31:

**'Box 31: Packages and description of goods; Marks and numbers — Container No(s) — Number and kind**

*Kind of packages*

Use the following codes.

(UN/ECE Recommendation No 21/REV. 4, May 2002)

## PACKAGING CODES

Aerosol	AE
Ampoule, non-protected	AM
Ampoule, protected	AP
Atomizer	AT
Bag	BG
Bag, flexible container	FX
Bag, large	ZB
Bag, multiply	MB
Bag, paper	5M
Bag, paper, multi-wall	XJ
Bag, paper, multi-wall, water resistant	XK
Bag, plastic	EC
Bag, plastics film	XD
Bag, super bulk	43
Bag, textile	5L
Bag, textile, sift proof	XG
Bag, textile, water resistant	XH
Bag, textile, without inner coat/liner	XF
Bag, woven plastic	5H
Bag, woven plastic, sift proof	XB
Bag, woven plastic, water resistant	XC
Bag, woven plastic, without inner coat/liner	XA
Bale, compressed	BL
Bale, non-compressed	BN
Balloon, non-protected	BF
Balloon, protected	BP
Bar	BR
Barrel	BA
Barrel, wooden	2C

Barrel, wooden, bung type	QH
Barrel, wooden, removable head	QJ
Bars, in bundle/bunch/truss	BZ
Basin	BM
Basket	BK
Basket, with handle, cardboard	HC
Basket, with handle, plastic	HA
Basket, with handle, wooden	HB
Bin	BI
Board	BD
Board, in bundle/bunch/truss	BY
Bobbin	BB
Bolt	BT
Bottle, gas	GB
Bottle, non-protected, bulbous	BS
Bottle, non-protected, cylindrical	BO
Bottle, protected bulbous	BV
Bottle, protected cylindrical	BQ
Bottlecrate/bottlerack	BC
Box	BX
Box, aluminium	4B
Box, Commonwealth Handling Equipment Pool (CHEP), Eurobox	DH
Box, fibreboard	4G
Box, for liquids	BW
Box, natural wood	4C
Box, plastic	4H
Box, plastic, expanded	QR
Box, plastic, solid	QS
Box, plywood	4D
Box, reconstituted wood	4F
Box, steel	4A
Box, wooden, natural wood, ordinary	QP
Box, wooden, natural wood, with sift proof walls	QQ
Bucket	BJ
Bulk, gas (at 1 031 mbar and 15 °C)	VG
Bulk, liquefied gas (at abnormal temperature/pressure)	VQ

Bulk, liquid	VL
Bulk, solid, fine particles (powders)	VY
Bulk, solid, granular particles (grains)	VR
Bulk, solid, large particles (nodules)	VO
Bunch	BH
Bundle	BE
Butt	BU
Cage	CG
Cage, Commonwealth Handling Equipment Pool (CHEP)	DG
Cage, roll	CW
Can, cylindrical	CX
Can, rectangular	CA
Can, with handle and spout	CD
Canister	CI
Canvas	CZ
Capsule	AV
Carboy, non-protected	CO
Carboy, protected	CP
Card	CM
Carton	CT
Cartridge	CQ
Case	CS
Case, isothermic	EI
Case, skeleton	SK
Case, steel	SS
Case, with pallet base	ED
Case, with pallet base, cardboard	EF
Case, with pallet base, metal	EH
Case, with pallet base, plastic	EG
Case, with pallet base, wooden	EE
Cask	CK
Chest	CH
Churn	CC
Clamshell	AI
Coffer	CF

Coffin	CJ
Coil	CL
Composite packaging, glass receptacle	6P
Composite packaging, glass receptacle in aluminium crate	YR
Composite packaging, glass receptacle in aluminium drum	YQ
Composite packaging, glass receptacle in expandable plastic pack	YY
Composite packaging, glass receptacle in fibre drum	YW
Composite packaging, glass receptacle in fibreboard box	YX
Composite packaging, glass receptacle in plywood drum	YT
Composite packaging, glass receptacle in solid plastic pack	YZ
Composite packaging, glass receptacle in steel crate box	YP
Composite packaging, glass receptacle in steel drum	YN
Composite packaging, glass receptacle in wickerwork hamper	YV
Composite packaging, glass receptacle in wooden box	YS
Composite packaging, plastic receptacle	6H
Composite packaging, plastic receptacle in aluminium crate	YD
Composite packaging, plastic receptacle in aluminium drum	YC
Composite packaging, plastic receptacle in fibre drum	YJ
Composite packaging, plastic receptacle in fibreboard box	YK
Composite packaging, plastic receptacle in plastic drum	YL
Composite packaging, plastic receptacle in plywood box	YH
Composite packaging, plastic receptacle in plywood drum	YG
Composite packaging, plastic receptacle in solid plastic box	YM
Composite packaging, plastic receptacle in steel crate box	YB
Composite packaging, plastic receptacle in steel drum	YA
Composite packaging, plastic receptacle in wooden box	YF
Cone	AJ
Container, not otherwise specified as transport equipment	CN
Cover	CV
Crate	CR
Crate, beer	CB
Crate, bulk, cardboard	DK
Crate, bulk, plastic	DL
Crate, bulk, wooden	DM
Crate, framed	FD
Crate, fruit	FC
Crate, milk	MC
Crate, multiple layer, cardboard	DC

Crate, multiple layer, plastic	DA
Crate, multiple layer, wooden	DB
Crate, shallow	SC
Creel	CE
Cup	CU
Cylinder	CY
Demijohn, non-protected	DJ
Demijohn, protected	DP
Dispenser	DN
Drum	DR
Drum, aluminium	1B
Drum, aluminium, non-removable head	QC
Drum, aluminium, removable head	QD
Drum, fibre	1G
Drum, iron	DI
Drum, plastic	IH
Drum, plastic, non-removable head	QF
Drum, plastic, removable head	QG
Drum, plywood	1D
Drum, steel	1A
Drum, steel, non-removable head	QA
Drum, steel, removable head	QB
Drum, wooden	1W
Envelope	EN
Envelope, steel	SV
Filmpack	FP
Firkin	FI
Flask	FL
Foodtainer	FT
Footlocker	FO
Frame	FR
Girder	GI
Girders, in bundle/bunch/truss	GZ
Hamper	HR
Hogshead	HG
Ingot	IN
Ingots, in bundle/bunch/truss	IZ

Intermediate bulk container	WA
Intermediate bulk container, aluminium	WD
Intermediate bulk container, aluminium, liquid	WL
Intermediate bulk container, aluminium, pressurised > 10 kPa	WH
Intermediate bulk container, composite	ZS
Intermediate bulk container, composite, flexible plastic, liquids	ZR
Intermediate bulk container, composite, flexible plastic, pressurised	ZP
Intermediate bulk container, composite, flexible plastic, solids	ZM
Intermediate bulk container, composite, rigid plastic, liquids	ZQ
Intermediate bulk container, composite, rigid plastic, pressurised	ZN
Intermediate bulk container, composite, rigid plastic, solids	ZL
Intermediate bulk container, fibreboard	ZT
Intermediate bulk container, flexible	ZU
Intermediate bulk container, metal	WF
Intermediate bulk container, metal, liquid	WM
Intermediate bulk container, metal, other than steel	ZV
Intermediate bulk container, metal, pressure 10 kPa	WJ
Intermediate bulk container, natural wood	ZW
Intermediate bulk container, natural wood, with inner liner	WU
Intermediate bulk container, paper, multi-wall	ZA
Intermediate bulk container, paper, multi-wall, water resistant	ZC
Intermediate bulk container, plastic film	WS
Intermediate bulk container, plywood	ZX
Intermediate bulk container, plywood, with inner liner	WY
Intermediate bulk container, reconstituted wood	ZY
Intermediate bulk container, reconstituted wood, with inner liner	WZ
Intermediate bulk container, rigid plastic	AA
Intermediate bulk container, rigid plastic, freestanding, liquids	ZK
Intermediate bulk container, rigid plastic, freestanding, pressurised	ZH
Intermediate bulk container, rigid plastic, freestanding, solids	ZF
Intermediate bulk container, rigid plastic, with structural equipment, solids	ZD
Intermediate bulk container, rigid plastic, with structural equipment, liquids	ZJ
Intermediate bulk container, rigid plastic, with structural equipment, pressurised	ZG
Intermediate bulk container, steel	WC
Intermediate bulk container, steel, liquid	WK
Intermediate bulk container, steel, pressurised > 10 kPa	WG
Intermediate bulk container, textile without coat/liner	WT

Intermediate bulk container, textile, coated	WV
Intermediate bulk container, textile, coated and liner	WX
Intermediate bulk container, textile, with liner	WW
Intermediate bulk container, woven plastic, coated	WP
Intermediate bulk container, woven plastic, coated and liner	WR
Intermediate bulk container, woven plastic, with liner	WQ
Intermediate bulk container, woven plastic, without coat/liner	WN
Jar	JR
Jerry-can, cylindrical	JY
Jerry-can, plastic	3H
Jerry-can, plastic, non-removable head	QM
Jerry-can, plastic, removable head	QN
Jerry-can, rectangular	JC
Jerry-can, steel	3A
Jerry-can, steel, non-removable head	QK
Jerry-can, steel, removable head	QL
Jug	JG
Jute bag	JT
Keg	KG
Lift van	LV
Log	LG
Logs, in bundle/bunch/truss	LZ
Lot	LT
Mat	MT
Matchbox	MX
Mutually defined	ZZ
Nest	NS
Net	NT
Net, tube, plastic	NU
Net, tube, textile	NV
Not available	NA
Package	PK
Package, cardboard, with bottle grip-holes	IK
Package, display, cardboard	IB
Package, display, metal	ID
Package, display, plastic	IC
Package, display, wooden	IA

Package, flow	IF
Package, paper-wrapped	IG
Package, show	IE
Packet	PA
Pail	PL
Pallet	PX
Pallet, 100 cm × 110 cm	AH
Pallet, box	PB
Pallet, modular, collars 80 cm × 100 cm	PD
Pallet, modular, collars 80 cm × 120 cm	PE
Pallet, modular, collars 80 cm × 60 cm	AF
Pallet, shrink-wrapped	AG
Parcel	PC
Pen	PF
Pipe	PI
Pipes, in bundle/bunch/truss	PV
Pitcher	PH
Plank	PN
Planks, in bundle/bunch/truss	PZ
Plate	PG
Plates, in bundle/bunch/truss	PY
Pot	PT
Pouch	PO
Punnet	PJ
Rack	RK
Rack, clothing hanger	RJ
Receptacle, fibre	AB
Receptacle, glass	GR
Receptacle, metal	MR
Receptacle, paper	AC
Receptacle, plastic	PR
Receptacle, plastic-wrapped	MW
Receptacle, wooden	AD
Rednet	RT
Reel	RL
Ring	RG
Rod	RD

Rods, in bundle/bunch/truss	RZ
Roll	RO
Sachet	SH
Sack	SA
Sack, multi-wall	MS
Sea-chest	SE
Set	SX
Sheet	ST
Sheet, plastic wrapping	SP
Sheet metal	SM
Sheets, in bundle/bunch/truss	SZ
Shrink-wrapped	SW
Skid	SI
Slab	SB
Sleeve	SY
Slip-sheet	SL
Spindle	SD
Spool	SO
Suitcase	SU
Tank, cylindrical	TY
Tank, rectangular	TK
Tea-chest	TC
Tierce	TI
Tin	TN
Tray	PU
Tray, one layer no cover, cardboard	DV
Tray, one layer no cover, plastic	DS
Tray, one layer no cover, polystyrene	DU
Tray, one layer no cover, wooden	DT
Tray, two layers no cover, cardboard	DY
Tray, two layers no cover, plastic tray	DW
Tray, two layers no cover, wooden	DX
Trunk	TR
Truss	TS
Tub	TB
Tub, with lid	TL
Tube	TU

Tube, collapsible	TD
Tube, with nozzle	TV
Tubes, in bundle/bunch/truss	TZ
Tun	TO
Uncaged	UC
Unpacked or unpackaged	NE
Unpacked or unpackaged, multiple units	NG
Unpacked or unpackaged, single unit	NF
Vacuum-packed	VP
Vanpack	VK
Vat	VA
Vial	VI
Wicker bottle	WB'

2. The list of applicable codes for box 52: Guarantee is replaced by the following:

Situation	Code	Other entries
For guarantee waiver (Articles 94(4) of the Code and 380(3) of this Regulation)	0	— guarantee waiver certificate number
For comprehensive guarantee	1	— comprehensive guarantee certificate number — office of guarantee
For individual guarantee by a guarantor	2	— reference for the guarantee undertaking — office of guarantee
For individual guarantee in cash	3	
For individual guarantee in the form of vouchers	4	— individual guarantee voucher number
For guarantee waiver where secured amount does not exceed EUR 500 (Article 189(5) of the Code)	5	
For guarantee not required (Article 95 of the Code)	6	
For guarantee not required for certain public bodies	8	
For individual guarantee of the type under point 3 of Annex 47a	9	— reference to the guarantee undertaking — office of guarantee'

B. in Annex 38 to Regulation (EEC) No 2454/93, in the version introduced by Regulation (EC) No 2286/2003, Title II is amended as follows:

1. The text for box 31 is replaced by the text set out in point A(1) of this Annex;
2. The list of applicable codes for box 52: Guarantee is replaced by the text set out in point A(2) of this Annex.

## ANNEX V

## ANNEX 59

**MODEL OF THE INFORMATION MEMO REFERRED TO IN ARTICLE 459**

Letter heading of the coordination office initiating the dispute

Addressee: coordinating office covering the offices of temporary importation, or other coordinating office

SUBJECT: ATA CARNET — SUBMISSION OF CLAIM

Be informed that a claim for payment of duties and taxes under the ATA Convention/the Istanbul Convention <sup>(1)</sup> was sent on ... <sup>(2)</sup> to our guaranteeing association in respect of:

1. ATA carnet No:

2. Issued by the Chamber of Commerce of:

City:

Country:

3. On behalf of:

Holder:

Address:

4. Expiry date of carnet:

5. Date set for re-exportation <sup>(3)</sup>:

6. Number of transit/import voucher <sup>(4)</sup>:

7. Date of endorsement of voucher:

Signature and stamp of the issuing coordinating office.

\_\_\_\_\_

<sup>(1)</sup> Article 7 of the ATA Convention, Brussels, 6 December 1961/Article 9 of Annex A to the Istanbul Convention, 26 June 1990.

<sup>(2)</sup> Enter date of dispatch.

<sup>(3)</sup> Details to be obtained from the undischarged transit or temporary admission voucher or, if no voucher is available, from the information available to the issuing coordinating office.

<sup>(4)</sup> Delete whichever is not applicable.

## ANNEX VI

## 'ANNEX 61

**MODEL OF DISCHARGE**

Letter heading of the coordinating office of the second Member State submitting the claim

Addressee: coordinating office of the first Member State submitting the original claim.

SUBJECT: ATA CARNET — DISCHARGE

Be informed that a claim for payment of duties and taxes under the ATA Convention/Istanbul Convention <sup>(1)</sup> was sent on ... <sup>(2)</sup> to our guaranteeing association in respect of:

1. ATA carnet No:
2. Issued by the Chamber of Commerce of:  
City:  
Country:
3. On behalf of:  
Holder:  
Address:
4. Expiry date of the carnet:
5. Date set for re-exportation <sup>(3)</sup>:
6. Number of transit/import voucher <sup>(4)</sup>:
7. Date of endorsement of voucher:

The present note discharges your responsibility in this file.

Signature and stamp of issuing coordinating office.

\_\_\_\_\_

<sup>(1)</sup> Article 7 of the ATA Convention, Brussels, 6 December 1961/Article 9 of Annex A to the Istanbul Convention, 26 June 1990.

<sup>(2)</sup> Enter date of dispatch.

<sup>(3)</sup> Details to be obtained from the undischarged transit or temporary admission voucher or, if no voucher is available, from the information available to the issuing coordinating office.

<sup>(4)</sup> Delete whichever is not applicable.

## ANNEX VII

In Annex 72 to Regulation (EEC) No 2454/93, the following point is added:

- '19. Any usual forms of handling, other than the abovementioned, intended to improve the appearance or marketable quality of the import goods or to prepare them for distribution or resale, provided that these operations do not change the nature or improve the performance of the original goods. Where costs for usual forms of handling have been incurred, such costs or the increase in value shall not be taken into account for the calculation of the import duty where satisfactory proof of these costs is provided by the declarant. However, the customs value, nature and origin of non-Community goods used in the operations shall be taken into account for the calculation of the import duties.'
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