

## COMMISSION REGULATION (EEC) No 1419/91

of 15 May 1991

amending Regulation (EEC) No 4142/87 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff<sup>(1)</sup>, as last amended by Regulation (EEC) No 1056/91<sup>(2)</sup>, and in particular Article 11 thereof,

Whereas Commission Regulation (EEC) No 4142/87<sup>(3)</sup>, as amended by Regulation (EEC) No 3124/89<sup>(4)</sup>, determines the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use; whereas it appears opportune, on the one hand, to specify in Article 7 of that Regulation, in accordance with the case law of the Court of Justice, that the authorization is required even in the case of transfer of the goods inside a Member State, and, on the other hand, to simplify in Article 9, the provisions on the task of the user of the control copy T 5 in order to arrive at a more correct use of this form; whereas it is also appropriate to indicate in Article 11 the T document to use in the case of dispatch of goods for which the Member State where formalities for export outside the customs territory of the Community and carried out is not the same as the Member State where the said goods leave the Community;

Whereas Regulation (EEC) No 4142/87 does not contain provisions as regards, on the one hand, the transfer, use at a destination other than that prescribed, export outside the customs territory of the Community, and destruction under customs control of goods subject to the end-use procedure which have commenced their prescribed use, and, on the other hand, the moment from which such goods cease to be subject to this procedure;

Whereas, furthermore, given that the exemption provided in the common customs tariff for vessels coming from third countries imported into the Community covers also, without restriction or limitation, all the equipment contained on board the said vessels; whereas it is appropriate in order not to discriminate against the Commu-

nity ship-building industry to provide that for goods which have been used for the construction, repair, maintenance, conversion, fitting or the equipping of these vessels, in particular for seagoing vessels, the obligations arising from the Regulation are fulfilled when the said vessels are transferred or returned; whereas consequently there is a need to make the appropriate amendments to the text of the said Regulation;

Whereas the Nomenclature Committee has not delivered an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

Regulation (EEC) No 4142/87 is hereby amended as follows:

1. In Article 7, in the first subparagraph, the words 'including within the interior of a Member State' are inserted after the term 'Community';
2. In Article 9, paragraph 3 to 6 are replaced by the following:
  - '3. Notwithstanding Article 11 (3) of Commission Regulation (EEC) No 2823/87<sup>(5)</sup>, the original of the control copy I No 5 shall accompany the goods as far as the competent office where the customs facilities are carried out which enable the transferee to take charge of the goods.
    - in boxes 31 and 33, respectively, the description of the goods as at the time of consignment, the number of items and the appropriate CN code,
    - in box 38 the net mass,
    - in box 103, the net quantity of goods, in words,
    - in box 104, after ticking the box "Other (specify)", add in printed capitals one of the following:
      - DESTINO ESPECIAL: MERCANCIAS QUE DEBEN PONERSE A DISPOSICIÓN DEL CESIONARIO [REGLAMENTO (CEE) N° 4142/87, ARTÍCULO 9]
      - SÆRLIGT ANVENDELSESFORMÅL: SKAL STILLES TIL RÅDIGHED FOR ERHVERVEREN [FORORDNING (EØF) Nr. 4142/87, ARTIKEL 9]

<sup>(1)</sup> OJ No L 256, 7. 9. 1987, p. 1.

<sup>(2)</sup> OJ No L 107, 27. 4. 1991, p. 10.

<sup>(3)</sup> OJ No L 387, 31. 12. 1987, p. 81.

<sup>(4)</sup> OJ No L 301, 19. 10. 1989, p. 10.

- BESONDERE VERWENDUNG: WAREN SIND DEM ÜBERNEHMER ZUR VERFÜGUNG ZU STELLEN [VERORDNUNG (EWG) Nr. 4142/87, ARTIKEL 9]
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΟΥ ΠΡΕΠΕΙ ΝΑ ΤΕΘΟΥΝ ΣΤΗ ΔΙΑΘΕΣΗ ΤΟΥ ΕΚΔΟΧΕΑ [ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 4142/87, ΑΡΘΡΟ 9]
- END USE: GOODS TO BE PLACED AT THE DISPOSAL OF THE TRANSFEREE [REGULATION (EEC) No 4142/87, ARTICLE 9]
- DESTINATION PARTICULIÈRE: MARCHANDISES À METTRE À LA DISPOSITION DU CESSIONNAIRE [RÈGLEMENT (CEE) N° 4142/87, ARTICLE 9]
- DESTINAZIONE PARTICOLARE: MERCI DA METTERE A DISPOSIZIONE DEL CESSIONARIO [REGOLAMENTO (CEE) N. 4142/87, ARTICOLO 9]
- BIJZONDERE BESTEMMING: GOEDEREN TER BESCHIKKING TE STELLEN VAN DE CESSIONARIS [VERORDENING (EEG) Nr. 4142/87, ARTIKEL 9]
- DESTINO ESPECIAL: MERCADORIAS À PÔR À DISPOSIÇÃO DO CESSIONÁRIO [REGULAMENTO (CEE) N° 4142/87, ARTIGO 9°];
- in box 106,

- (a) in cases where the goods have undergone any manufacturing or processing operations after being admitted to free circulation, the description of the goods at the time of their admission to free circulation; as well as the appropriate CN code;
- (b) the registered number and date of the declaration for entry into free circulation and the name and address of the customs office where the declaration was made.

4. This Article shall apply equally to goods referred to in Article 1 (1) which in the course of transport between two points within the Community cross the territory of Austria, Finland, Iceland, Norway, Sweden or Switzerland and are re-consigned from one of those territories. The office of departure shall specify the period within which the goods must be produced at the customs office referred to in first subparagraph of paragraph 3.

5. Without prejudice to the application of the transit provisions, and in particular Council Regulation (EEC) No 222/77 of 13 December 1976 on Commu-

nity Transit (\*\*), the obligation of the transferor deriving from this Regulation shall pass to the transferee on the date on which the goods are placed at the disposal of the latter by the customs office referred to in the first subparagraph of paragraph 3.

6. The control copy T 5 shall be returned without delay to the office of departure by the customs office referred to in the first subparagraph of paragraph 3 after the latter has endorsed Box "J: Control of use and/or destination" by crossing the first box and inserting the date referred to in paragraph 5. Nevertheless, in the case of irregularities, an appropriate note shall be made in the "remarks" box.

(\*) OJ No L 270, 23. 9. 1987, p. 1.

(\*\*) OJ No L 38, 9. 2. 1977, p. 1.

3. The following text is added to the first paragraph of Article 11 (1): 'When export of goods outside the customs territory of the Community is allowed, the goods shall for the purposes of Article 1 (2) of Regulation (EEC) No 222/77 be regarded as no longer satisfying the conditions laid down in Article 10 (1) of the Treaty from the time when they have been subject to the relevant customs formalities.'

Where agricultural products are concerned, box 44 of the single document or the appropriate box of the national document must carry one of the following statements in printed capitals:

- DESTINO ESPECIAL: MERCANCIAS PREVISTAS PARA LA EXPORTACIÓN [REGULAMENTO (CEE) N° 4142/87, ARTÍCULO 11]: APLICACIÓN DE LOS MONTANTES COMPENSATORIOS MONETARIOS Y RESTITUCIONES AGRARIAS EXCLUIDAS
- SÆRLIGT ANVENDELSESFORMÅL: VARER BESTEMT TIL UDFØRSEL FORORDNING (EØF) Nr. 4142/87, ARTIKEL 11]: ANVENDELSE AF MONETÆRE UDLIGNINGSBELØB OG LANDBRUGSRESTITUTIONER ER UDELUKKET
- BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN [ARTIKEL 11 DER VERORDNUNG (EWG) Nr. 4142/87]: ANWENDUNG DER WÄHRUNGSUNGLEICHSBETRÄGE UND LANDWIRTSCHAFTLICHEN AUSFUHRERSTATTUNGEN AUSGESCHLOSSEN
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΟΥ ΠΡΟΟΡΙΖΟΝΤΑΙ ΓΙΑ ΕΞΑΓΩΓΗ [ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 4142/87, ΑΡΘΡΟ 11]: ΑΠΟΚΛΕΙΕΤΑΙ Η ΕΦΑΡΜΟΓΗ ΤΩΝ ΝΟΜΙΣΜΑΤΙΚΩΝ ΕΙΣΩΤΙΚΩΝ ΠΟΣΩΝ ΚΑΙ ΤΩΝ ΓΕΩΡΓΙΚΩΝ ΕΠΙΣΤΡΟΦΩΝ

- END USE : GOODS DESTINED FOR EXPORT [REGULATION (EEC) No 4142/87, ARTICLE 11]. MONETARY COMPENSATORY AMOUNTS AND AGRICULTURAL REFUNDS NOT APPLICABLE
- DESTINATION PARTICULIÈRE : MARCHANDES PRÉVUES POUR L'EXPORTATION [RÈGLEMENT (CEE) N° 4142/87, ARTICLE 11]: APPLICATION DES MONTANTS COMPENSATOIRES MONÉTAIRES ET RESTITUTIONS AGRICOLES EXCLUE
- DESTINAZIONE PARTICOLARE : MERCI PREVISTE PER L'ESPORTAZIONE [REGOLAMENTO (CEE) N. 4142/87, ARTICOLO 11]: APPLICAZIONE DEI MONTANTI COMPENSATORI MONETARI E RESTITUZIONI AGRICOLE ESCLUSA
- BIJZONDERE BESTEMMING : VOOR UITVOER BESTEMDE GOEDEREN [VERORDENING (EEG) Nr. 4142/87, ARTIKEL 11]: TOEKENNING VAN MONETAIR COMPENSERENDE BEDRAGEN EN LANDBOUWRESTITUTIES UITGESLOTEN
- DESTINO ESPECIAL : MERCADORIAS PREVISTAS PARA A EXPORTAÇÃO [REGULAMENTO (CEE) N° 4142/87, ARTIGO 11°]: APLICAÇÃO DOS MONTANTES COMPENSATÓRIOS MONETÁRIOS E RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA.

4. The following Article 11a is inserted :

*Article 11a*

1. The provisions of this Regulation shall apply to goods referred to in the first subparagraph of Article 1

(1) which may be put to repeated use, for two years following the date of their first assignment to the prescribed end-use.

After this time limit the said goods are no longer subject to the provisions of this Regulation and are at the disposal of the person concerned.

The date of commencement of this assignment must be included in the records provided for in Article 3 (2) (c).

2. However, for the goods referred to in paragraph 1, the obligations arising from this Regulation are fulfilled either from the moment of the transfer or making available to the person concerned of the civil aircraft, ships, drilling or production platforms for which these goods were used, following respectively the construction, repair, maintenance, conversion, fitting or the equipping of these means of transport or platforms.

Goods supplied directly on board for the purposes of equipping are considered to have fulfilled end-use obligations.

3. In the case of imported civil aircraft, these obligations are fulfilled with effect from the date the civil aircraft are registered in the public records prescribed for this purpose.

*Article 2*

This Regulation shall enter into force on the 21st day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 15 May 1991.

*For the Commission*

Christiane SCRIVENER

*Member of the Commission*