

COMMISSION REGULATION (EEC) No 2713/92

of 17 September 1992

on the movement of goods between certain parts of the customs territory of the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2726/90 of 17 September 1990 on Community transit⁽¹⁾, and in particular Article 44 (1) thereof,

Having regard to Council Regulation (EEC) No 717/91 of 21 March 1991 concerning the Single Administrative Document⁽²⁾, and in particular Article 8 (1) thereof,

Whereas, pursuant to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment⁽³⁾, as last amended by Directive 91/680/EEC⁽⁴⁾, the taxation procedure provided for by that Directive does not apply in certain parts of the customs territory of the Community; whereas, therefore, the provisions of Council Regulation (EEC) No 218/92 of 27 January 1992 on administrative cooperation in the field of indirect taxation (VAT)⁽⁵⁾ do not apply to the movement of goods between the various parts of the customs territory of the Community excluded from the scope of the said Directive, or between those parts and parts of the customs territory included in the scope of the Directive;

Whereas application of Article 8a of the Treaty has the effect of eliminating all controls and formalities with regard to Community goods moving within the customs territory of the Community and, therefore, in principle of making the internal Community transit procedure superfluous; whereas, whilst respecting this principle, Article 3 (3) (c) of Regulation (EEC) No 2726/90 allows use of the internal Community transit procedure for goods in particular cases;

Whereas application of the internal Community transit procedure to Community goods moving between parts of the customs territory of the Community where Directive 77/388/EEC does not apply and to those moving between those parts and another part of the customs territory of the Community where the provisions of the said Directive

and those of Regulation (EEC) No 218/92 do apply, or vice versa, appears the appropriate measure to ensure efficient surveillance of such operations;

Whereas Article 33a of Directive 77/388/EEC provides that formalities in respect of the entry or exit of goods which, while entering or exiting a part of the customs territory of the Community where that Directive is applicable, are consigned from or to a part of the customs territory of the Community where the said Directive is not applicable, are to be effected in accordance with the provisions of Regulation (EEC) No 717/91; whereas it is therefore appropriate to adopt the complementary technical measures to the provisions of Commission Regulation (EEC) No 2453/92 of 31 July 1992 implementing Council Regulation (EEC) No 717/91 concerning the Single Administrative Document⁽⁶⁾;

Whereas the measures provided for in this Regulation are in accordance with the opinions of the Committee on Community Transit and the Single Administrative Document Committee,

HAS ADOPTED THIS REGULATION:

Article 1

When goods which are in free circulation and which either fulfil the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community, or are covered by the Treaty establishing the European Coal and Steel Community, are sent

- from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC apply, to another part of the customs territory of the Community where the said provisions do not apply, or
- from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to another part of the customs territory of the Community where the said provisions do apply, or
- from a part of the customs territory of the Community where the provisions of Directive 77/388/EEC do not apply, to another part of the customs territory of the Community where the said provisions do not apply either,

⁽¹⁾ OJ No L 262, 26. 9. 1990, p. 1.

⁽²⁾ OJ No L 78, 26. 3. 1991, p. 1.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 376, 31. 12. 1991, p. 1.

⁽⁵⁾ OJ No L 24, 1. 2. 1992, p. 1.

⁽⁶⁾ OJ No L 249, 28. 8. 1992, p. 1.

the internal Community transit procedure specified in Article 3 (3) of Regulation (EEC) No 2726/90 shall apply.

Article 2

The provisions of Regulation (EEC) No 2453/92 shall apply to the operations referred to in Article 1 in

accordance with the detailed rules set out in the Annex hereto.

Article 3

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

It shall apply from the date of application of Regulation (EEC) No 2726/90.

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

Done at Brussels, 17 September 1992.

For the Commission

Christiane SCRIVENER

Member of the Commission

ANNEX

Annex VIII to Commission Regulation No 2453/92 on provisions for the implementation of Council Regulation (EEC) No 717/91 concerning the Single Administrative Document shall be applied in respect of the following cases:

1. The symbol COM under 'Box 1 — Declaration — first subdivision' is also applicable to trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of this territory in which these provisions do not apply, or in the framework of trade between the parts of this territory where these provisions do not apply.
2. Under the point 'Box 37 — list of procedures for coding purposes', the following codes are used *inter alia*:
 - (a) codes already existing in Annex VIII of the aforementioned Regulation: 10, 22, 23, 31, 52, 53, 72, 73;
 - (b) new codes:
 - 01: Free circulation of goods redispached in the framework of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of this territory in which these provisions do not apply, or in the framework of trade between the parts of this territory where these provisions do not apply.
 - 49: Entry for home use of Community goods in the framework of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of this territory in which these provisions do not apply, or in the framework of trade between the parts of this territory where these provisions do not apply.
 - 62: Reintroduction with entry for home use only.