

COMMISSION REGULATION (EEC) No 3694/92
of 21 December 1992
amending Regulation (EEC) No 2453/92 concerning the Single Administrative Document

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

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

Whereas consequent to the adoption of Commission Regulation (EEC) No 2713/92 ⁽²⁾ copies 2 and 7 of the Single Administrative Document are also used for statistical purposes within the context of trade in Community goods between parts of the Community customs territory which have differing tax arrangements;

Whereas statistical changes have resulted in a need to alter the codes denoting the nature of a transaction contained in the rules on the Single Administrative Document;

Whereas additions should be made to the codes relating to declaration and procedures in order to reflect the developments which have taken place since the adoption of Commission Regulation (EEC) No 2453/92 ⁽³⁾;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Single Administrative Document Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The wording of Regulation (EEC) No 2453/92 is hereby amended as follows:

ANNEX VII:

The second and seventh indents of the second paragraph of section A read as follows:

- copy 2 which is to be used for statistical purposes by the Member State of export. This copy may also be used for statistical purposes by the Member State of dispatch in the context of trade between parts of the Community customs territory with differing tax arrangements,
- copy 7 which is to be used for statistical purposes by the Member State of destination (Community transit formalities and at destination), including trade between parts of the Community customs territory with differing tax arrangements.

ANNEX VIII:

1. the following is added to the instructions relating to the first subdivision of box 1, against the acronym 'COM':
 - declaration entering Community goods for warehousing;
2. the table relating to box 24 (nature of the transaction) is replaced by the following table:

'Column A	Column B
1. Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise) (except the transactions listed under 2, 7, 8) ⁽¹⁾ ⁽²⁾ ⁽³⁾	<ol style="list-style-type: none"> 1. Outright/purchase/sale ⁽²⁾ 2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent 3. Barter trade (compensation in kind) 4. Personal purchases by travellers 5. Financial leasing ⁽¹⁾

⁽¹⁾ OJ No L 78, 26. 3. 1991, p. 1.

⁽²⁾ OJ No L 275, 18. 9. 1992, p. 11.

⁽³⁾ OJ No L 249, 28. 8. 1992, p. 1.

Column A	Column B
2. Return of goods after registration of the original transaction under code 1 ⁽¹⁾ ; replacement of goods free of charge ⁽²⁾	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions (not temporary) involving transfer of ownership but without compensation (financial or other)	1. Goods delivered under aid programmes operated or financed partly or wholly 2. Other general government-aid deliveries 3. Other aid deliveries (individuals, non-governmental organizations)
4. Operations with a view to processing under contract ⁽³⁾ or repair ⁽⁴⁾ (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
5. Operations following processing under contract ⁽³⁾ or repair ⁽⁴⁾ (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
6. Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing ⁽⁵⁾ and other temporary uses ⁽⁶⁾ except processing under contract or repair (delivery or return)	1. Hire, loan, operational leasing 2. Other goods for temporary uses
7. Operations under joint defence projects or other joint intergovernmental production programs (e.g. Airbus)	
8. Supply of building materials and equipment for works that are part of a general construction or engineering contract ⁽⁷⁾	
9. Other transactions	

(1) This item covers most exports/dispatches and importation/arrivals, i.e. transactions in respect of which :
— ownership is transferred from resident to non-resident, and
— payment or compensation in kind is or will be made.

It should be noted that this also applies to goods sent between related enterprises or from/to central distribution depots, even if no immediate payment is made.

(2) Including spare parts and other replacements made against payment.

(3) Including financial leasing : the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

(4) Return and replacement dispatches of goods originally recorded under items 3 to 9 of column A should be registered under the corresponding items.

(5) Processing operations (whether or not under customs supervision) should be recorded under items 4 and 5 of column A. Processing activities on processor's own account are not covered by this item, they should be registered under item 1 of column A.

(6) Repair entails the restoration of goods to their original function ; this may involve some rebuilding or enhancements.

(7) Operational leasing : leasing contracts other than financial leasing (see note 3).

(8) This item covers goods that are exported/imported with the intention of subsequent re-import/re-export without any change of ownership taking place.

(9) The transactions recorded under item 8 of column A involve goods which are not separately invoiced, but for which a single invoice is made covering the total value of the works. Where this is not the case, the transactions should be recorded under item 1.

3. the following is added to the instructions relating to the first subdivision of box 37 :

'01 Free circulation of goods simultaneously 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.

Free circulation of goods simultaneously redispached in the framework of trade between the Community and the Principality of Andorra (*).

(* Council Decision 90/680/EEC (OJ No L 374, 31. 12. 1990, p. 13).'

Article 2

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

It shall apply from the date on which the basic regulation becomes applicable.

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

Done at Brussels, 21 December 1992.

For the Commission

Christiane SCRIVENER

Member of the Commission
