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## Legislation

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## II

*(Acts whose publication is not obligatory)*

## COUNCIL

## COUNCIL DECISION

of 30 November 1987

accepting, on behalf of the Community, Annex E.5 to the International Convention on the simplification and harmonization of customs procedures

(87/593/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament <sup>(1)</sup>,

Whereas, pursuant to Decision 75/199/EEC <sup>(2)</sup>, the Community has concluded the International Convention on the simplification and harmonization of customs procedures;

Whereas, the acceptance of annexes to the International Convention on the simplification and harmonization of customs procedures effectively contributes to the facilitation and development of international trade;

Whereas Annex E.5 concerning temporary admission subject to re-exportation in the same state may be accepted by the Community;

Whereas such acceptance should, however, be accompanied by certain reservations to take account of the specific requirements of the Customs Union and the stage currently reached in the harmonization of customs legislation,

*Article 1*

Annex E.5 to the International Convention on the simplification and harmonization of customs procedures, concerning temporary admission subject to re-exportation in the same state, is hereby accepted on behalf of the Community, subject to a reservation of a general nature and reservations with regard to standards 14 and 23 and recommended practices 33, 37 and 38.

The text of the said Annex, together with the reservations, is attached to this Decision.

*Article 2*

The President of the Council shall designate the person empowered to notify the Secretary-General of the Customs Cooperation Council of the acceptance by the Community of the Annex referred to in Article 1, subject to the reservations referred to in that Article.

Done at Brussels, 30 November 1987.

*For the Council*

*The President*

N. WILHJELM

<sup>(1)</sup> OJ No C 318, 30. 11. 1987.

<sup>(2)</sup> OJ No L 100, 21. 4. 1975, p. 1.

## ANNEX

## ANNEX E.5

## ANNEX CONCERNING TEMPORARY ADMISSION SUBJECT TO RE-EXPORTATION IN THE SAME STATE

## INTRODUCTION

There are many economic, social and cultural reasons which may lead a country to encourage the temporary stay of goods.

Moreover, when goods have to stay only temporarily in the customs territory of a State, to require final payment of the import duties and taxes applicable to them would as a rule be unjustified since the effect would be, for example, to subject goods to payment of import duties and taxes every time they were imported, on a temporary basis, into one country or another.

The national legislations of most countries accordingly contain provisions allowing conditional relief from duties and taxes for certain categories of goods temporarily imported.

The customs procedure under which conditional relief from import duties and taxes may be granted in respect of goods imported for a specific purpose and intended for re-exportation in the same state is the temporary admission procedure.

As a general rule, temporary admission involves total conditional relief from import duties and taxes. In certain special cases, however, for example when the goods are used for purposes such as production, work projects or internal transport, the conditional relief granted may be only partial.

The present Annex does not apply to articles temporarily imported by travellers for their personal use nor to private conveyances.

## DEFINITIONS

For the purposes of this Annex:

- (a) the term 'temporary admission' means the customs procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of the goods;
- (b) the term 'import duties and taxes' means the customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (c) the term 'customs control' means the measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing;
- (d) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled. Security is described as 'general' when it ensures that the obligations arising from several operations will be fulfilled;
- (e) the term 'person' means both natural and legal persons, unless the context otherwise requires.

## PRINCIPLE

1. *Standard*  
Temporary admission shall be governed by the provisions of this Annex.

## FIELD OF APPLICATION

2. *Standard*  
National legislation shall enumerate the cases in which temporary admission may be granted and shall lay down the requirements which must be met.
3. *Standard*  
Goods temporarily admitted shall be afforded total conditional relief from import duties and taxes. However, the conditional relief from import duties and taxes may be only partial in the cases referred to in Recommended Practice 38.

4. *Standard*  
 Temporary admission shall not be limited to goods imported directly from abroad but shall also be authorized for goods ex customs transit, ex customs warehouse or from a free port or a free zone.

5. *Recommended practice*  
 Temporary admission should be granted without regard to the country of origin of the goods, the country whence they arrived or their country of destination.

#### GRANT OF TEMPORARY ADMISSION

##### (a) Formalities prior to grant of temporary admission

6. *Standard*  
 National legislation shall specify the cases in which prior authority is required for temporary admission and the authorities empowered to grant such authority.

7. *Recommended practice*  
 The cases in which prior authority is required for temporary admission should be as few as possible.

##### (b) Declaration for temporary admission

8. *Standard*  
 National legislation shall specify the conditions under which goods for temporary admission shall be produced at the competent customs office and a goods declaration shall be lodged.

9. *Recommended practice*  
 National forms used for temporary admission should be harmonized with those used for the goods declaration for home use.

##### (c) Security

10. *Standard*  
 The form in which security is to be provided on temporary admission shall be laid down in national legislation or determined by the customs authorities in accordance with national legislation.

11. *Recommended practice*  
 The choice between the various acceptable forms of security should be left to the declarant.

12. *Standard*  
 The customs authorities shall, in accordance with national legislation, determine the amount in which security is to be provided on temporary admission.

13. *Recommended practice*  
 The amount of the security to be provided on temporary admission should not exceed the amount of the import duties and taxes from which the goods are conditionally relieved.

#### Note

This recommended practice does not prevent the amount of the security from being determined on the basis of a single rate where the goods fall in a wide range of tariff headings.

14. *Standard*

Persons who regularly use the temporary admission procedure at one or more customs offices in a given customs territory shall be authorized to provide general security.

15. *Recommended practice*

Customs authorities should waive the requirement for security where they are satisfied that payment of any sums that might fall due can be ensured by other means.

##### (d) ATA carnets

16. *Recommended practice*  
 Contracting Parties should give careful consideration to the possibility of acceding to the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961 and thus accepting ATA carnets in lieu of national customs documents and as security for the import duties and taxes in respect of goods granted temporary admission with total conditional relief from import duties and taxes.

##### (e) Examination of the goods

17. *Recommended practice*  
 At the request of the importer, and for reasons deemed to be valid, the customs authorities should, so far as possible, allow goods for temporary admission to be examined on private premises, the expenses entailed by such examination being borne by the importer.

##### (f) Identification measures

18. *Recommended practice*  
 For the purpose of identifying goods temporarily admitted, the customs authorities should have recourse to the affixing of customs marks (seals, stamps, perforations, etc.) only where the goods cannot readily be identified by means of foreign seals, by marks, numbers or other indications permanently affixed to them, by a description, or by sampling.

## STAY OF THE GOODS IN THE CUSTOMS TERRITORY

19. *Standard*  
The time limit for temporary admission shall be fixed, for each type of case, by reference to the time necessary for the temporary admission, up to the maximum period, if any, laid down in national legislation.

20. *Recommended practice*  
At the request of the person concerned, and for reasons deemed to be valid, the customs authorities should extend the period initially fixed.

## TERMINATION OF TEMPORARY ADMISSION

21. *Standard*  
National legislation shall specify the conditions under which goods on temporary admission shall be produced at the competent customs office and a goods declaration shall be lodged.

## (a) Re-exportation

22. *Standard*  
Provision shall be made to permit temporarily admitted goods to be re-exported in one or more consignments.

23. *Standard*  
Provision shall be made for terminating temporary admission by placing the goods in a free port or free zone.

24. *Standard*  
Provision shall be made to permit temporarily admitted goods to be re-exported through a customs office other than that through which they were imported.

25. *Recommended practice*  
At the request of the exporter, and for reasons deemed to be valid, the customs authorities should, so far as possible, allow goods for re-exportation to be examined on private premises, the expenses entailed by such examination being borne by the exporter.

## (b) Other methods of disposal

26. *Standard*  
Provision shall be made for terminating temporary admission by declaring the goods for home use, subject to compliance with the conditions and formalities applicable in such case.

27. *Standard*

National legislation shall specify the point in time to be taken into consideration for the purpose of determining the value and quantity of goods declared for home use and the rates of the import duties and taxes applicable to them.

28. *Recommended practice*

Provision should be made for terminating temporary admission by deposit of the goods in a customs warehouse with a view to subsequent exportation or other authorized disposal.

29. *Recommended practice*

Provision should be made for terminating temporary admission by placing the goods under a customs transit procedure with a view to their subsequent exportation.

30. *Standard*

Provision shall be made for temporary admission to be terminated where, at the request of the person concerned, the goods are abandoned to the Revenue or destroyed or rendered commercially valueless under customs control, as the customs authorities may decide. Such abandonment or destruction shall not entail any cost to the Revenue.

Any waste or scrap remaining after destruction shall be liable, if taken into home use, to the import duties and taxes that would be applicable to such waste or scrap imported in that state.

31. *Standard*

Temporarily admitted goods which are destroyed or irrecoverably lost by accident or *force majeure* shall not be subjected to import duties and taxes, provided that such destruction or loss is duly established to the satisfaction of the customs authorities.

Any waste or scrap remaining after destruction shall be liable, if taken into home use, to the import duties and taxes that would be applicable to such waste or scrap imported in that state.

## Note

In the case of partial conditional relief from import duties and taxes, Standards 30 and 31 are applicable provided that the portion of import duties and taxes payable at the time of the abandonment, destruction or loss of the goods is paid.

## DISCHARGE OF SECURITY

32. *Standard*

Any security furnished shall be discharged as soon as possible after temporary admission has been terminated.

33. *Recommended practice*

If security has been given in the form of a cash deposit, provision should be made for it to be repaid at the office of re-exportation, even if the goods were not imported through that office.

## INFORMATION CONCERNING TEMPORARY ADMISSION

34. *Standard*

The customs authorities shall ensure that all relevant information regarding temporary admission is readily available to any person interested.

## SCOPE

(a) **Temporary admission with total conditional relief from import duties and taxes**35. *Recommended practice*

Temporary admission should be granted to the following goods:

- (1) 'Packings' referred to in Article 2 of the Customs Convention on the temporary importation of packings (Brussels, 6 October 1960).
- (2) 'Goods for display or use at exhibitions, fairs, meetings or similar events' referred to in Article 2, paragraph 1, of the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events (Brussels, 8 June 1961).
- (3) 'Professional equipment' referred to in Annexes A to C of the Customs Convention on the temporary importation of professional equipment (Brussels, 8 June 1961).
- (4) 'Welfare material for seafarers' referred to in Article 1, paragraph (a), of the Customs Convention concerning welfare material for seafarers (Brussels, 1 December 1964).
- (5) 'Scientific equipment' referred to in Article 1, paragraph (a), of the Customs Convention on the temporary importation of scientific equipment (Brussels, 11 June 1968).
- (6) 'Pedagogic material' referred to in Article 1, paragraph (a), of the Customs Convention on the temporary importation of pedagogic material (Brussels, 8 June 1970).
- (7) 'Samples' and 'advertising films' referred to in Articles III and V of the International Convention to facilitate the importation of commercial samples and advertising material (Geneva, 7 November 1952).
- (8) 'Tourist publicity material' referred to in Article 3 of the Additional Protocol to the Convention concerning

customs facilities for touring, relating to the importation of tourist publicity documents and material / (New York, 4 June 1954).

- (9) 'Containers' referred to in Article 1 (c) of the Customs Convention on containers (Geneva, 2 December 1972).
- (10) 'Pallets' referred to in Article 1 of the European Convention on Customs treatment of pallets used in international transport (Geneva, 9 December 1960).
- (11) 'Commercial road vehicles' referred to in Article 1 of the Customs Convention on the temporary importation of commercial road vehicles (Geneva, 18 May 1956).

Contracting Parties are invited to consider the possibility of acceding to the above international instruments.

36. *Recommended practice*

Customs authorities should waive the requirement of a declaration in writing and of security in the cases of temporary admission referred to in items 1, 9, 10 and 11 of Recommended practice 35.

37. *Recommended practice*

Temporary admission should be granted in respect of the following goods unless they are eligible for outright duty-free admission under national legislation:

- (1) Used removable articles belonging to a person who takes up temporary residence in the country of importation.
- (2) Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose.
- (3) Data-carrying media for use in automatic data processing.
- (4) Drawings, plans and models to be used in the manufacture of goods.
- (5) Matrices, blocks, plates and similar articles, on loan or hire, for printing illustrations in periodicals or books.
- (6) Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad.
- (7) Instruments, apparatus and machines to be tested or checked.
- (8) Instruments, apparatus and machines made available free of charge to a customer by or through a supplier or repairer, pending the delivery or repair of similar goods.

- (9) Costumes and scenery items sent on loan or on hire to dramatic societies or theatres.
- (10) Goods which have to undergo a change of packing prior to their delivery abroad.
- (11) Goods such as apparel, articles of jewellery and carpets, sent on 'sale or return' terms to persons not engaged in trade in such goods.
- (12) Animals, sports requisites and other articles belonging to a person resident abroad, for use by that person in sports contests or demonstrations.
- (13) Works of art, collectors' pieces and antiques for display in exhibitions, including those organized by the artists themselves.
- (14) Books sent on loan to persons resident in the country of importation.
- (15) Photographs, transparencies and films to be shown in an exhibition or at a competition for still or cinema photographers.
- (16) Draught animals and equipment for the working of lands adjacent to the border by persons resident abroad.
- (17) Animals brought to pasture on lands adjacent to the border worked by persons resident abroad.
- (18) Horses and other animals imported for shoeing or weighing, or for treatment or other veterinary purposes.
- (19) Specialized equipment arriving by ship and used on shore at ports of call for the loading, unloading and handling of cargo.
- (b) **Temporary admission with partial conditional relief from import duties and taxes**
38. *Recommended practice*
- Goods, other than those referred to in Recommended practices 35 and 37, which are to be temporarily used for purposes such as production, work projects or internal transport, should be granted temporary admission with partial conditional relief from import duties and taxes.
- Note**
- National legislation may provide that, for the purposes of calculating the amount of any duties and taxes payable upon such goods, account shall be taken of the duration of their stay in the customs territory, of the depreciation consequent upon the use made of them or of the hire charges paid for them.

**Reservations to be entered by the Community in respect of Annex E.5 to the International Convention on the simplification and harmonization of customs procedures**

1. *Reservation of a general nature (observation of general nature)*

'Community legislation only partly covers the provisions of this Annex. In the areas not covered by Community legislation, the Member States enter their own reservations, if necessary.'

2. *Standard 14*

'This Standard is not applied when the procedure is carried out at customs offices situated in different Member States.'

3. *Standard 23*

'In the Member States where free zones exist, this Standard is only applied if the goods concerned are placed in a free zone with a view to their subsequent exportation from the customs territory of the Community.'

4. *Recommended practice 33*

'This Recommended practice is not applied in all cases, in particular where the procedure is carried out at customs offices situated in different Member States except in certain cases concerning the Benelux Economic Union.'

5. *Recommended practice 37*

'The goods covered by point 3 are admitted under temporary admission arrangements if recorded and

made available free of charge to a person whether or not established in the customs territory of the Community.

For the goods listed in points 4 and 5 of the Recommended practice, Community legislation provides for temporary importation with total relief from import duties where at least 75 % of the production resulting from their use is exported from the customs territory of the Community.

The tests and checks set out in point 7 must not constitute a gainful activity.

The operation referred to in point 10 is not provided for in Community legislation under the temporary importation relief arrangements. However, it may be carried out (for example) as a usual form of handling in a customs warehouse or in a free zone, or under the inward processing relief arrangements.

Community legislation does not provide for the operation referred to in point 19.'

6. *Recommended practice 38*

'Partial relief does not apply for value-added tax purposes. Temporary admission under partial suspension of import duties is not applied as regards goods, the use of which might cause harm to the Community economy in particular because of the relationship between their economic life-span and the length of stay envisaged.'

## COUNCIL DECISION

of 30 November 1987

accepting on behalf of the Community Annex F.3 to the International Convention on the simplification and harmonization of customs procedures

(87/594/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43, 113 and 235 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament <sup>(1)</sup>,

Whereas by Decision 75/199/EEC <sup>(1)</sup> the Community concluded the International Convention on the simplification and harmonization of customs procedures;

Whereas, the acceptance of annexes to that Convention effectively contributes to the facilitation and development of international trade;

Whereas Annex F.3 concerning customs facilities applicable to travellers may be accepted by the Community;

Whereas such acceptance should, however, be accompanied by certain reservations to take account of the specific requirements of the Customs Union and the stage currently reached in the harmonization of customs legislation,

*Article 1*

Annex F.3 to the International Convention on the simplification and harmonization of customs procedures, concerning customs facilities applicable to travellers, is hereby accepted on behalf of the Community, subject to a reservation of a general nature and reservations with regard to Standards 21, 38 and 44 and Recommended practice 45.

The text of the Annex, together with the reservations, is attached to this Decision.

*Article 2*

The President of the Council shall designate the person empowered to notify the Secretary-General of the Customs Cooperation Council of the acceptance by the Community of the Annex referred to in Article 1, subject to the reservations referred to in that Article.

Done at Brussels, 30 November 1987

*For the Council*

*The President*

N. WILHJELM

<sup>(1)</sup> OJ No C 318, 30. 11. 1987.

<sup>(2)</sup> OJ No 100, 21. 4. 1975, p. 1.

## ANNEX

## ANNEX F.3

## ANNEX CONCERNING CUSTOMS FACILITIES APPLICABLE TO TRAVELLERS

## INTRODUCTION

The great increase in international travel has had a considerable effect upon the work of customs administrations, since travellers with their goods and means of transport must pass through customs control during their journey.

It is in the interest both of the traveller and of the authorities concerned to facilitate movement through the necessary customs control, but nevertheless this should not be accomplished at the expense of other responsibilities assigned to the customs such as protecting the country's fiscal and economic interests, preventing the importation of prohibited articles and repressing other customs offences.

This Annex provides for what are considered to be the minimum facilities for travellers, and in this context particular attention is drawn to the recommendation made in Article 2 of the Convention.

This Annex relates to the customs facilities applicable to all travellers, irrespective of whether they are non-residents or departing or returning residents or of their mode of transport, and to the goods carried by such travellers, whether on their person, in their baggage or in the means of transport. It also applies to their private means of transport (motor road vehicles, boats and aircraft).

The Annex applies also to workers who live in one country but work in another, to crew members and to other persons crossing the border frequently. However these types of travellers may be excluded from the benefit of some facilities.

The Annex does not apply to the various controls sometimes carried out by the customs on behalf of other authorities such as immigration controls and phyto-sanitary checks. Not does the Annex cover the case of persons transferring their residence from one country to another.

## DEFINITIONS

For the purposes of this Annex:

(a) the term 'traveller' means:

- (1) any person who temporarily enters the territory of a country in which he or she does not normally reside ('non-resident'), and
- (2) any person who returns to the territory of the country in which he or she normally resides after having been abroad temporarily ('returning resident').

## Note

A person may be treated as normally residing in a country if he or she is principally or permanently resident in that country. However, the place where a person normally resides is determined in accordance with national legislation;

- (b) the term 'means of transport for private use' means motor road vehicles (including motor cycles) and trailers, boats and aircraft, together with their spare parts and normal accessories and equipment, imported or exported exclusively for personal use by the person concerned and not for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;
- (c) the term 'personal effects' means all articles (new or used) which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes;
- (d) the term 'import duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connexion with the importation of goods, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- (e) the term 'export duties and taxes' means customs duties and all other duties, taxes, fees or other charges which are collected on or in connexion with the exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (f) the term 'temporary admission' means the customs procedure under which certain goods can be brought into a customs territory conditionally relieved from payment of import duties and taxes; such goods must

be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of the goods;

- (g) the term 'security' means that which ensures to the satisfaction of the customs that an obligation to the customs will be fulfilled;
- (h) the term 'customs control' means measures applied to ensure compliance with the laws and regulations which the customs are responsible for enforcing.

### PRINCIPLES

1. *Standard*  
The customs facilities applicable to travellers shall be governed by the provisions of this Annex.
2. *Standard*  
National legislation shall specify the conditions to be fulfilled and the customs formalities to be accomplished for the clearance of travellers' goods and means of transport for private use.

### GENERAL PROVISIONS

3. *Standard*  
The customs authorities shall designate the customs offices at which customs formalities relating to travellers may be accomplished. In determining the location, competence and hours of business of such offices, the factors to be taken into account shall include the geographical situation and the volume of passenger traffic.

#### Notes

- 1) Such customs offices may be located either at the border or inland (e.g. at an airport or main railway station).
- 2) In some instances it may be possible for travellers to accomplish all the necessary customs formalities on international trains, ferries, cruise ships, etc.
- 3) Another method of expediting the passage of travellers through customs control is that of providing pre-clearance facilities in the country of departure.

4. *Recommended practice*  
On prior request by the person concerned, and for reasons deemed valid by the customs authorities, the latter should, insofar as their administrative organization permits, allow customs formalities applicable to travellers to be accomplished at places other than the customs offices

designated for this purpose; any expenses which this entails may be charged to the person concerned.

5. *Standard*  
The main customs offices at which customs formalities applicable to travellers may be accomplished shall be open 24 hours a day where the needs of traffic so warrant or, if this is not necessary, at specified hours during which travellers may be expected to enter or leave the country.

6. *Recommended practice*  
Where corresponding customs offices are located on a common frontier, the customs authorities of the countries concerned should correlate the competence and the business hours of those offices.

#### Note

In some cases joint controls have been established at common frontiers with customs offices of the countries concerned installed at the same place and sometimes in the same building.

7. *Standard*  
Without prejudice to their right to apply full customs control to all travellers, the customs authorities shall normally apply such control on only a selective or sampling basis.

8. *Standard*  
Personal searches of travellers for customs purposes shall be carried out only in exceptional cases and when there are reasonable grounds to suspect smuggling or other offences.

9. *Standard*  
Travellers entering or leaving the country by road vehicle or train shall be permitted to accomplish all necessary customs formalities without, as a matter of course, having to leave the means of transport in which they are travelling.

10. *Recommended practice*  
At major international airports the dual-channel system as outlined in Appendix I to this Annex should be used for the clearance inwards of travellers and their baggage.

11. *Recommended practice*  
At suitable international seaports, particularly those used by passenger vessels making short sea voyages (such as the regular ferry services), the dual-channel system as outlined in Appendix II to this Annex should be used for the clearance inwards of travellers, their baggage and their road vehicles for private use.

12. *Standard*  
The customs facilities provided for in this Annex shall apply to travellers irrespective of their citizenship/nationality.

13. *Recommended practice*  
Regardless of the mode of transport used, a list of travellers or a list of their accompanying baggage should not be required for customs purposes.

#### Note

This provision does not preclude the customs from requesting information concerning the number of travellers arriving or departing on a particular means of transport.

14. *Standard*  
Travellers shall be permitted to make an oral declaration in respect of the goods accompanying them. However, the customs may require a written declaration for goods carried by travellers which constitute an importation or exportation of a commercial nature or which exceed, in value or quantity, the limits laid down in national legislation.

#### Note

The written declaration envisaged in this Standard may be the declaration usually required for clearance for home use or a simplified goods declaration. The customs may require as an alternative the production of a commercial invoice or other commercial document.

15. *Standard*  
Goods carried by travellers shall be stored or kept, subject to the conditions prescribed by the customs authorities, pending clearance under the appropriate customs procedure, re-exportation or other disposal in accordance with national legislation, in the following cases:

- at the traveller's request;
- when the goods concerned cannot be cleared immediately;
- where the other provisions of this Annex do not apply to such goods.

16. *Standard*  
Unaccompanied baggage (i.e. baggage arriving or leaving before or after the traveller) shall be cleared under the procedure applicable to accompanied baggage or under another simplified customs procedure.

#### Notes

1) The admission free of import duties and taxes applicable to goods other than personal effects

contained in accompanied baggage does not necessarily apply to those goods contained in unaccompanied baggage.

- 2) Where admission free of import duties and taxes is claimed in respect of goods in a traveller's unaccompanied baggage, the customs authorities may require proof that the person concerned is in fact arriving from abroad.
- 3) The provisions outlined in Appendix III to this Annex may provide useful guidance in the customs treatment of registered baggage carried by rail.

17. *Standard*  
Provision shall be made for a traveller's unaccompanied baggage to be cleared by a person other than the traveller.

18. *Recommended practice*  
A system of flat-rate assessment should be applied to goods declared for home use under the facilities applicable to travellers, provided that the importation is of a non-commercial nature and that the aggregate value or quantity of the goods does not exceed the amounts laid down in national legislation. The flat-rate system:

- should lay down rates that cover all types of import duties and taxes;
- should not deprive the goods of the benefit of any duty-free admission facilities to which they are otherwise entitled;
- should provide that goods may, if the traveller so requests, be charged at their own appropriate rates of import duties and taxes, in which case, however, the customs authorities may require that all dutiable and taxable goods shall be so charged; and
- should not rule out the possibility for customs authorities to determine special rates for high duty goods or even to exclude some goods from the benefit of the flat-rate system.

#### Note

An importation is usually considered to be of a non-commercial nature when it is occasional and consists only of goods for personal use or consumption by the traveller or his family or to be disposed of by the traveller as gifts in the country and not suggesting, by their nature or quantity, that they are imported for commercial purposes.

## PROVISIONS CONCERNING ENTRY

### (a) Non-residents

19. *Standard*  
The personal effects of non-residents shall be granted temporary admission. Except for articles which involve a

high amount of import duties and taxes, such personal effects shall be admitted without any documents or security being required.

20. *Standard*

In addition to clothing, toilet articles and other articles obviously of a personal nature, the following shall in particular be considered to be personal effects:

- personal jewellery;
- still and motion picture cameras together with a reasonable supply of films and accessories therefor;
- portable slide or film projectors and accessories therefor together with a reasonable quantity of slides of films;
- binoculars;
- portable musical instruments;
- portable gramophones with records;
- portable sound recorders and reproducers (including dictating machines) with tapes;
- portable radio receivers;
- portable television sets;
- portable typewriters;
- portable calculators;
- perambulators;
- wheel-chairs for invalids;
- sports equipment such as tents and other camping equipment, fishing equipment, climbing equipment, sporting firearms with ammunition, non-motorised bicycles, canoes, or kayaks less than 5,5 metres long, skis, tennis racquets.

21. *Standard*

In addition to the consumable products allowed to be imported free of import duties and taxes within specified quantitative limits, non-residents shall be permitted to import, free of import duties and taxes, goods of a strictly non-commercial nature up to an aggregate value of 75 SDRs. A lower amount may be fixed for persons less than 15 years of age or for persons who cross the frontier frequently.

Notes

- 1) The facilities provided for in this Standard may be made subject to the condition that the goods shall be for personal use or consumption by the traveller or his family or are to be disposed of by the traveller as gifts in the country and that they be carried in his accompanied baggage, on his person or in his hand baggage.
- 2) Non-residents who are only passing through the country may be allowed greater facilities.

22. *Standard*

The quantities of tobacco goods, wine, spirits and perfume allowed to be imported free of import duties and taxes by non-residents shall be as follows:

- (a) 200 cigarettes or 50 cigars or 250 grams of tobacco, or an assortment of these products of a total weight not exceeding 250 grams;
- (b) 2 litres of wine and 1 litre of spirits;
- (c)  $\frac{1}{4}$  litre of toilet water and 50 grams of perfume.

The facilities provided for in respect of tobacco goods and alcoholic beverages may, however, be restricted to persons who have reached a certain age and may not be granted, or may be granted in reduced quantities only to persons who cross the border frequently (e.g., persons living near the frontier, workers who live in one country but work in another, professional drivers and crew members in international transport).

Note

The facilities provided for in this Standard may be made subject to the condition that the products shall be for personal consumption by the traveller or his family or are to be disposed of by the traveller as gifts in the country and that they be carried in his accompanied baggage, on his person or his hand baggage.

23. *Standard*

Where it is necessary to lodge a temporary admission declaration for non-residents' personal effects the amount of any security to be provided shall not exceed the amount of import duties and taxes chargeable.

24. *Recommended practice*

Where it is necessary to lodge a temporary admission declaration for non-residents' personal effects, Contracting Parties to the Customs Convention on the ATA carnet for the temporary admission of goods (Brussels, 6 December 1961) should accept ATA carnets in lieu of national customs documents and as security for the payment of import duties and taxes.

25. *Standard*

Where it is necessary to lodge a temporary admission declaration for non-resident's personal effects, the time limit for temporary admission shall be fixed by reference to the length of the traveller's stay in the country, provided that any limit laid down in national legislation is not exceeded.

26. *Standard*

At the request of the traveller, and for reasons deemed valid by the customs authorities, the latter shall extend the period of temporary admission initially fixed.

27. *Standard*  
Provision shall be made for temporarily admitted goods to be re-exported through a customs office other than that through which they were imported.
28. *Standard*  
Non-residents shall be granted temporary admission in respect of their means of transport for private use.
- Note  
Temporary admission may also be granted in respect of animals and non-self-propelled vehicles used as a means of transport by non-residents.
29. *Standard*  
Fuel carried in the normal tanks of the means of transport shall be admitted free of import duties and taxes.
30. *Standard*  
The facilities granted in respect of means of transport for private use shall apply whether the means of transport are owned by non-residents or rented or borrowed by them and whether they arrive with, before or after the traveller.
31. *Recommended practice*  
The customs authorities should require neither a customs document nor security for the temporary admission of non-residents' means of transport for private use.
32. *Recommended practice*  
Where customs documents or securities are required for the temporary admission of non-residents' means of transport for private use, the customs authorities should accept standard international documents and securities as set out in, for example, the Customs Convention on the ATA carnet for the temporary admission of goods (Brussels, 6 December 1961), the New York Customs Convention on the temporary importation of private road vehicles (4 June 1954) and the Customs Convention on the temporary importation for private use of aircraft and pleasure boats (18 May 1956).
33. *Standard*  
The general time limit for the temporary admission of non-residents' means of transport for private use shall be not less than six months.
34. *Standard*  
At the request of the person concerned, and for reasons deemed valid by the customs authorities, the latter shall extend the period of temporary admission-initially fixed.
35. *Standard*  
Any replacement parts required for the repair of a means of transport for private use temporarily in the country shall be granted temporary admission.
36. *Recommended practice*  
Subject to compliance with the conditions laid down in national legislation, the customs authorities should not require the re-exportation of non-residents' means of transport for private use or personal effects which have been seriously damaged or destroyed through accident or *force majeure*.
- (b) **Returning residents**
37. *Standard*  
Returning residents shall be permitted to reimport free of import duties and taxes any articles which they took with them at the time of their departure from the country and which were in free circulation in that country.
38. *Standard*  
In addition to the consumable products allowed to be imported free of import duties and taxes within specified quantitative limits, returning residents shall be permitted to import, free of import duties and taxes, goods of a strictly non-commercial nature up to an aggregate value of 75 SDRs. A lower amount may be fixed for persons less than 15 years of age or for persons who cross the frontier frequently.
- Note  
The facilities provided for in this Standard may be made subject to the condition that the goods shall be for personal use or consumption by the traveller or his family or are to be disposed of by the traveller as gifts in the country and that they be carried in his accompanied baggage, on his person or in his hand-baggage.
39. *Standard*  
The quantities of tobacco goods, wine, spirits and perfume allowed to be imported free of import duties and taxes by returning residents shall be as follows:
- (a) 200 cigarettes or 50 cigars or 250 grams of tobacco, or an assortment of these products of a total weight not exceeding 250 grams;
  - (b) 2 litres of wine and 1 litre of spirits;
  - (c)  $\frac{1}{4}$  litre of toilet water and 50 grams of perfume.

The facilities provided for in respect of tobacco goods and alcoholic beverages may, however, be restricted to persons who have reached a certain age and may not be granted, or be granted in reduced quantities only, to persons who cross the border frequently (e.g., persons living near the frontier, workers who live in one country but work in another, professional drivers and crew members in international transport).

#### Note

The facilities provided for in this Standard may be made subject to the condition that the products shall be for personal consumption by the traveller or his family or are to be disposed of by the traveller as gifts in the country and that they be carried in his accompanied baggage, on his person or in his hand baggage.

### PROVISIONS CONCERNING DEPARTURE

#### 40. *Standard*

The customs formalities applicable to departing travellers shall be as simple as possible, and eliminated when this is feasible.

#### Note

Customs formalities may be necessary, for example, to obtain exemption from, or repayment of, international duties and taxes.

#### 41. *Standard*

Travellers shall be permitted to export goods for commercial purposes, subject to compliance with the necessary formalities and payment of any export duties and taxes chargeable.

#### 42. *Standard*

At the request of residents leaving the country, the customs authorities shall take the necessary identification measures in respect of certain articles where the free reimportation of those articles will be facilitated thereby.

#### Note

The usual measures taken in this respect consist of noting the particulars needed to ensure identification by recording a description of the articles or the marks, numbers or other indications permanently affixed to them, or by affixing customs identification marks or seals.

#### 43. *Standard*

The application of a temporary exportation procedure under cover of customs documents in respect of the personal effects and private means of transport of residents leaving the country shall be required in exceptional cases only.

#### 44. *Standard*

Any security furnished by non-residents in respect of goods admitted on a temporary basis shall be discharged at the time when the goods are re-exported, regardless of the customs office through which re-exportation takes place.

#### 45. *Recommended practice*

If security has been given in the form of a cash deposit, provision should be made for it to be repaid at the office of re-exportation, even if the goods were not imported through that office.

### TRANSIT PASSENGERS

#### 46. *Standard*

Transit passengers who do not leave the transit area shall not be required to pass through any customs control.

#### Note

This provision does not preclude the customs from maintaining general surveillance of transit areas and from taking any action necessary when a customs offence is suspected.

### INFORMATION CONCERNING THE CUSTOMS FACILITIES APPLICABLE TO TRAVELLERS

#### 47. *Standard*

The customs authorities shall ensure that all relevant information regarding the customs facilities applicable to travellers is readily available to any person interested.

#### 48. *Standard*

Information concerning the exemptions from duties and taxes allowed to travellers and the customs formalities to be accomplished shall be made available to travellers, upon request, prior to their departure from their own country or, when practicable, during the journey.

#### Notes

- 1) Such information may be made available to travellers on ships, aircraft or international trains.
- 2) Such information may also be made available to travellers in pamphlet form and may be displayed as appropriate at points of arrival and departure.

#### 49. *Recommended practice*

Information concerning the customs facilities applicable to travellers should be printed in the official language or languages of the country concerned and in any other language deemed to be useful.

## APPENDIX I

**Provisions concerning the dual-channel system for the clearance of travellers and their baggage arriving by air**

The dual-channel or red/green system is a simplified customs control which enables customs authorities to improve the flow of passenger traffic at international airports and to deal efficiently with the increasing number of passengers without reducing the effectiveness of the control and without a corresponding increase in the number of customs staff. It is not necessarily incompatible with the application of other controls, for example, exchange controls, unless the circumstances require full control of all passengers and their baggage.

The dual-channel system should be operated as outlined below:

1. The system shall allow the passengers to choose between two types of channel:
  - (a) one (green channel) for passengers having with them no goods or only goods which can be admitted free of import duties and taxes and which are not subject to import prohibitions or restrictions; and
  - (b) the other (red channel) for other passengers.
2. Each channel shall be clearly and distinctively marked so that the choice between them can easily be understood by passengers. The basic distinctive marking shall be:
  - (a) for the channel referred to under 1 (a), green, in the shape of a regular octagon, and the words 'Nothing to declare' ('Rien à déclarer');
  - (b) for the channel referred to under 1 (b), red, in the shape of a square, and the words 'Goods to declare' ('Marchandises à déclarer').

In addition, the channels should be identified by an inscription including the word 'customs' ('Douane').
3. The texts referred to in paragraph 2 shall be in English and/or French and in any other language or languages deemed useful for the airport concerned.
4. Passengers must be sufficiently well informed to choose between the channels. For this purpose it is important:
  - (a) that passengers be informed about the functioning of the system and about the descriptions and quantities of goods they may have with them when using the green channel. This may be done by means of posters or panels at the airport or by means of leaflets available to the public at the airport or distributed through tourist agencies, airlines and other interested bodies;
  - (b) that the route to the channels be clearly signposted.
5. The channels shall be located beyond the baggage delivery area so that passengers have all their baggage with them when choosing their channel. Moreover, the channels shall be so arranged that the passenger flow from that area to the exits from the airport is as direct as possible.
6. The distance between the baggage delivery area and the entrances to the channels shall be sufficient to allow passengers to decide which channel to choose and to move into that channel without causing congestion.
7. Passengers who have selected the green channel shall not be subject to any other customs formalities unless they are the subject of a spot check; in the red channel passengers shall accomplish the formalities required by the customs.

## APPENDIX II

**Provisions concerning the dual-channel system for the clearance of travellers, their baggage and their vehicles arriving by sea**

The dual-channel or red/green system is a simplified customs control which can be used in connexion with the clearance of passengers, their baggage and their vehicles arriving by sea. The system is particularly applicable to the control of passengers making short sea voyages, such as those using regular ferry services. It can assist in improving the flow of passenger traffic at international seaports and in dealing efficiently with an increasing number of passengers without reducing the effectiveness of customs control and without a corresponding increase in the number of customs staff. It is not necessarily incompatible with the application of other controls, e.g., exchange control and control of international motor vehicle insurance certificates, unless the circumstances require full control of all passengers and their baggage or vehicles.

The dual-channel system should be operated as outlined below:

1. The system shall allow the passengers, whether or not travelling in their vehicle, to choose between two types of channel:
  - (a) one (green channel) for passengers having with them no goods or only goods which can be admitted free of import duties and taxes and which are not subject to import prohibitions or restrictions; and
  - (b) the other (red channel) for other passengers.
2. Each channel shall be clearly and distinctively marked so that the choice between them can easily be understood by passengers. The basic distinctive marking shall be:
  - (a) for the channel referred to under 1 (a), green, in the shape of a regular octagon, and the words 'Nothing to declare' ('Rien à déclarer');
  - (b) for the channel referred to under 1 (b), red, in the shape of a square, and the words 'Goods to declare' ('Marchandises à déclarer').In addition, the channels should be identified by an inscription including the word 'Customs' ('Douane').
3. The texts referred to in paragraph 2 shall be in English and/or French and in any other language or languages deemed necessary.
4. In the case of passengers travelling in their vehicle, and where the marshalling of vehicles into the proper lanes and the clearance procedure will be facilitated thereby, the driver of each motor vehicle may be provided with red and green stickers bearing the markings referred to in paragraph 2 (a) and (b), and instructed to attach to the windscreen of the vehicle:
  - (a) the green sticker where the motor vehicle itself and any goods it contains, including goods belonging to, or carried by, passengers in the vehicle, can be admitted without customs formalities and are not subject to import prohibitions or restrictions; and
  - (b) the red sticker in other cases.
5. Passengers must be sufficiently well informed to choose between the channels and where appropriate between the red and green stickers. For this purpose it is important:
  - (a) that passengers be informed about the functioning of the system and about the description and quantities of goods they may have with them when using the green channel. This may be done by means of posters or panels at the seaport or by means of leaflets available to the public at the port of embarkation, on board ship or distributed through tourist agencies, shipping companies and other interested bodies;
  - (b) that, where the red and green stickers referred to in paragraph 4 are to be used, the driver of each vehicle should be provided with the stickers before arrival at the port of destination;
  - (c) that the route to the channels be clearly indicated.
6. The channels shall be located beyond any baggage delivery area so that passengers have all their baggage with them when choosing the appropriate channel. Moreover, the channels shall be situated in such a position that the passenger-flow to the exits from the seaport is as direct as possible.

7. The distance between the ship, or the baggage delivery area, and the entrances to the channels shall be sufficient to allow passengers to decide which channel to choose and to move into the channel without causing congestion.
8. Passengers who have selected the green channel shall not be subject to any other customs formalities unless they are the subject of a spot check; in the red channel passengers shall accomplish all the formalities required by the customs.
9. A system which involves the use of only one lane, but under which vehicles displaying the red sticker, or those selected for spot checks, are directed to a designated parking area, may be regarded as meeting the requirements of the dual-channel system.

## APPENDIX III

**Provisions concerning the customs treatment of registered baggage carried by rail**

The efficient and expeditious handling of registered baggage carried by rail can be facilitated by the application of the following provisions:

1. When having their baggage registered by the railway authorities passengers shall have the possibility of making a declaration in the appended form (or in an appropriately agreed to adaptation of this form) in order to expedite customs formalities.
2. Customs authorities shall attach real advantages to the use of the written declaration thereby giving passengers an incentive to use a procedure which affords fuller safeguards to the customs.
3. The declaration shall be presented by the railway authorities to the customs authorities of the countries of departure and destination where so required.
4. The written declaration shall be regarded as being in substitution for, and shall have the same effect as, the declaration normally required from passengers.
5. The customs authorities shall, as far as possible, waive the examination of the contents of baggage covered by a written declaration.
6. The customs authorities shall endeavour to release, as soon as the frontier is crossed, the greatest possible proportion of registered baggage covered by written declarations and not required for examination or other checks, in order that it may immediately be made available to the railways for forwarding to destination.
7. Where baggage is selected by the customs authorities for examination or other checks, it shall be possible for such examination or checks to be carried out at the customs office nearest to the passenger's place of destination. For this purpose, as many customs offices as possible shall be empowered to clear registered baggage.
8. Baggage shall be held up at the frontier only in very exceptional cases, for example, where an offence has been committed or there is serious suspicion of fraud.
9. The customs authorities remain free to adopt any control measures they deem necessary in order to prevent abuses.
10. In order to facilitate retrieval of baggage by passengers, cooperation between the customs authorities and the railways shall be strengthened, particularly as regards scheduling of the hours during which baggage can be cleared.
11. Consideration shall be given to making the railways responsible for checking the accuracy of the written declaration, particularly where the release of registered baggage is requested when the customs office is closed or at a station not serviced by the customs.



## Declaración de aduana para equipajes facturados

- a) Declaro que los bultos que figuran al dorso contienen exclusivamente objetos personales, de los que se suelen utilizar durante el viaje, tales como prendas de vestir, ropa blanca, objetos de aseo, libros, material deportivo, a excepción de cámaras cinematográficas y fotográficas y receptores de radiodifusión y televisión.
- b) Declaro que dichos bultos no contienen:
- comestibles, tabacos, bebidas alcohólicas, armas, municiones, estupefacientes ni divisas;
  - mercancías para vender o ceder gratuitamente;
  - objetos comprados o recibidos fuera del país de residencia habitual y que nunca han sido declarados a la aduana de dicho país (esta restricción es válida únicamente en caso de regreso al país de residencia habitual).
- c) Autorizo a los servicios ferroviarios a efectuar las formalidades de aduana en caso necesario.
- d) Reconozco que toda declaración falsa implica una sanción.
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## Douaneverklaring voor ingeschreven bagage

- a) Ik verklaar, dat de aan ommezijde omschreven bagage alleen voorwerpen bevat voor persoonlijk gebruik tijdens de reis, zoals kleding, huishoudlinnen, toiletbenodigdheden, boeken en sportuitrusting, met uitzondering van film- en fotocamera's en radio- en televisie-ontvangtoestellen.
- b) Ik verklaar, dat de bagage niet bevat:
- voedingsmiddelen, tabaksfabrikaten, alcoholische dranken, vuurwapens, munitie, verdovende middelen of deviezen;
  - goederen bestemd om al dan niet gratis te worden afgestaan;
  - voorwerpen die buiten het land van mijn normaal verblijf gekocht of verkregen zijn en nog niet in dat land ten invoer werden aangegeven (deze beperking is alleen van toepassing bij terugkeer in het land van normaal verblijf).
- c) Ik machtig de spoorwegautoriteiten tot het doen van alle douaneformaliteiten.
- d) Ik ben ervan op de hoogte dat ik mij, in geval van onjuiste aangifte, blootstel aan vervolging.
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## Tolderklæring for indskrevet rejsegods

- a) Jeg erklærer, at de på bagsiden anførte bagagestykker kun indeholder personlige ejendele af den art, rejsende normalt anvender, såsom beklædningsgenstande, linned, toiletsager, bøger og sportsredskaber, undtagen kameraer (kinematografiske og fotografiske) samt radio- og fjernsynsmottagere.
- b) Jeg erklærer, at den nævnte bagage ikke indeholder:
- levnedsmidler, tobaksvarer, alkoholiske drikke, våben, ammunition, narkotika eller valuta;
  - varer, som er bestemt til overdragelse til andre (mod eller uden betaling);
  - genstande, der er købt eller på anden måde erhvervet uden for mit normale opholdsland, og som endnu aldrig har været klareret af toldvæsenet i dette land (denne begrænsning gælder kun ved tilbagerejsen til det sædvanlige opholdsland).
- c) Jeg bemyndiger jernbanemyndighederne til at udføre alle toldformaliteter.
- d) Jeg er indforstået med, at urigtige angivelser kan gøre mig hjemfalden til straf.
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## Tulldeklaration för polletterat resgods

- a) Jag försäkrar, att omstående sida förtecknade resgodskollin endast innehåller personliga tillhörigheter av sådant slag som vanligen används av personer på resa, såsom klädesplagg, hushållslinne, toalettartiklar, böcker och sportutrustning, med undantag av film- och fotokameror, radio- och televisionsmottagare;
- b) Jag försäkrar, att dessa resgodskollin inte innehåller:
- Livsmedel, tobaksvaror, alkoholhaltiga drycker, vapen, ammunition, narkotika eller valutor;
  - varor avsedda att säljas eller bortskänkas;
  - föremål, som köpts eller på annat sätt förvärvats utanför det land där jag stadigvarande bor och som ännu inte tulldeklarerats i detta land (denna inskränkning gäller endast vid återresa till nyssnämnda land);
- c) Jag befullmäktigar järnvägsmyndigheterna att fullgöra samtliga tullformaliteter.
- d) Jag är medveten om att en oriktig deklaration kan föranleda åtal mot mig.
- 

## Carinska deklaracija za otpravljeni prtljag

- a) Izjavljujem da prtljag koja se ralazi na poledjini sadrži samo predmete lične prirode koje putnici redovno upotrebljavaju za vreme svojih putovanja, kao: odelo, rubije, toaletne predmete, knjige, sportske rekvizite, izuzev fotografske ili kinematografske kamere i radiodifuzne i televizijske prijemnike.
- b) Izjavljujem da ovaj prtljag ne sadrži:
- životne namirnice, duvan, alkoholna pića, oružje, municiju, opojne droge ili valutu;
  - robu namenjenu za otuđivanje, uz naknadu ili besplatno;
  - predmete kupljene ili dobljene izvan zemlje mog stalnog boravka i koji već nisu bili prijavljeni carinarnici ove zemlje (ovo ograničenje primenjuje se samo prolikom povratka u zemlju stalnog boravka).
- c) Oviaščujem železničku službu da izvrši sve carinske formalnosti.
- d) Poznato mi je da će se u slučaju netačne izjave povesti protiv mene kazneni postupak.
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**Reservations to be entered by the Community in respect of Annex F.3 to the International Convention on the simplification and harmonization of customs procedures**

1. *General Reservation (general remark)*

Community legislation generally covers the provisions of this annex. However, the Member States shall, if appropriate, enter their own reservations to the extent that Community legislation leaves them the possibility to maintain, in certain cases, their national provisions,

2. *Standards 21 and 38*

'Community legislation provides for the granting of relief from import duties on the goods in question up to a total value of 45 ECU (European Currency Units) for each traveller coming from a State situated outside the European Community. In addition to the quantitative limits set out in Standards 22 and 39, Community legislation provides for relief from tax at importation in respect of the following maximum quantities of coffee and tea:

- |                               |              |
|-------------------------------|--------------|
| a) coffee:                    | 500 grammes  |
| or                            |              |
| coffee extracts and essences: | 200 grammes  |
| b) tea:                       | 100 grammes  |
| or                            |              |
| tea extracts and essences:    | 40 grammes'. |

3. *Standard 44 and Recommended practice 45*

'These provisions are not applied in all cases, in particular where the procedure is carried out at customs offices situated in different Member States. For the application of these provisions, the territory of the Benelux Economic Union is to be considered as the territory of one Member State'.

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## COUNCIL DECISION

of 30 November 1987

accepting, on behalf of the Community, the Recommendation of the Customs Cooperation Council of 22 May 1984 concerning the use of codes for the representation of data elements and four of its Annexes

(87/595/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS DECIDED AS FOLLOWS:

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 113 and 235 thereof,

Having regard to the Proposal from the Commission,

Having regard to the opinion of the European Parliament <sup>(1)</sup>,

Whereas the Customs Cooperation Council Recommendation of 22 May 1984 is intended to facilitate the interchange of data between customs administrations and between such administrations and participants in international trade using, during such interchange of data, internationally-agreed and universally-applicable codes for the representation of data elements; whereas this Recommendation, given recent developments in communications technology, deals with a subject of special interest to customs and consequently for the implementation of the common commercial policy of the Community since it effectively contributes to the facilitation of international trade;

Whereas, given the present position of Community law, four Annexes to the abovementioned Recommendation may be accepted at the same time as the Recommendation itself,

*Article 1*

The Customs Cooperation Council Recommendation of 22 May 1984 concerning the use of codes for the representation of data elements as well as the four Annexes specified hereunder, are hereby accepted on behalf of the Community:

- Annex II: Container identifiers;
- Annex V: Description of goods, and tariff or statistical headings;
- Annex VI: Customs procedures;
- Annex VII: Units of measurement.

The text of the Recommendation, together with the Annexes mentioned above is attached to this Decision.

*Article 2*

The President of the Council shall designate the person empowered to notify the Secretary-General of the Customs Cooperation Council of the Community's acceptance of the Recommendation and the Annexes referred to in Article 1.

Done at Brussels, 30 November 1987.

*For the Council*

*The President*

N. WILHJELM

<sup>(1)</sup> OJ No C 318, 30. 11. 1987.

**RECOMMENDATION OF THE CUSTOMS COOPERATION COUNCIL****of 22 May 1984****concerning the use of codes for the representation of data elements**

THE CUSTOMS COOPERATION COUNCIL,

*desiring* to facilitate the interchange of data among customs administrations and between customs administrations and participants in international trade,

*considering* that it is desirable that internationally agreed and universally applicable codes should be used for the representation of data elements in such interchange of data,

*having regard* to and supporting International Standards adopted by the International Organization for Standardization (ISO) concerning the use of codes or coding structures for the representation of data elements,

*having regard* to and supporting Recommendations adopted by the Working Party on Facilitation of International Trade Procedures of the Economic Commission for Europe (ECE/UN) which recommend the use of codes or coding structures for the representation of data elements for international trade purposes,

*considering* that the codes or coding structures referred to in the Annexes to this Recommendation provide a suitable basis for the representation of data elements in the interchange of data,

*recommends* that States, whether or not Members of the Council, and Customs or Economic Unions should use the codes or coding structures specified in the Annexes to this Recommendation and future updated or revised versions of these codes or coding structures for the representation of data elements in the interchange of data among customs administrations and between customs administrations and participants in international trade whenever there is a need for a coded designation,

*points out* that acceptance of this Recommendation requires the acceptance of the Recommendation and of at least one Annex thereto, and that each Annex shall be taken to be a separate Recommendation,

*requests* States, whether or not Members of the Council and Customs or Economic Unions which accept this Recommendation to notify the Secretary-General of the Annex or Annexes being accepted, of the date from which they will apply the Recommendation, and of the conditions of its application. The Secretary-General will transmit this information to the customs administrations of all Members. He will also transmit it to any customs administrations of non-Members or any Customs or Economic unions which have accepted this Recommendation.

## ANNEX II

## CONTAINER IDENTIFIERS

**Recommended codes**

1. Attention is drawn to the ISO code contained in International Standard 6346 (Freight containers — Coding, identification and marking) for the representation of data concerning freight containers used in modes of transport other than air transport, and to the code developed by IATA for the representation of data concerning air freight containers.
2. Whenever container identification data are seized by customs, it is recommended that 17 characters should be provided for in ADP systems and associated documents in order to accommodate the ISO code (a possible total of 17 characters) and current and future versions of the IATA code (9 and 12 characters respectively).

**Summary description***ISO code*

3. International Standard 6346 establishes a 17-character alphanumeric marking code system for freight containers and provides unique international identification by means of an owner code, a serial number, and a country code, a check-digit system for verifying the accuracy of the recording of the owner code and serial number, and information concerning container size and type characteristics.

*IATA code*

4. The code developed by IATA for the representation of data concerning air freight containers currently comprises 9 alphanumeric characters (unit type, size and compatibility, serial number, and owner code). In 1990, the IATA code will consist of 12 alphanumeric characters including a check digit.
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**ANNEX V****DESCRIPTIONS OF GOODS, AND TARIFF OR STATISTICAL HEADINGS****Recommended coding structure**

1. The harmonized commodity description and coding system should be used.

**Summary description**

2. The harmonized commodity description and coding system is a six-digit multipurpose nomenclature for transportable goods, which meets simultaneously the needs of customs authorities, statisticians concerned with external trade or production, carriers and producers. The harmonized system is suitable for automatic data processing and transmission and provides a common terminology and code specifically identifying 5019 groups of goods resulting from a detailed expansion of 1241 four-digit headings. The latter result from a very extensive revision and updating, not only in detail but also in structure, of the Customs Cooperation Council Nomenclature (CCCN). The harmonized system can be further subdivided, where necessary, to meet national or international requirements.

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**ANNEX VI****CUSTOMS PROCEDURES****Recommended code**

1. The general guidelines and one-digit code developed by the CCC Working Party in customs applications of computers should be used for the representation of customs procedures. The general guidelines and the one-digit code are contained in the file on the computerization of customs operations.

**Summary description**

2. The code for the representation of customs procedures developed by the CCC Working Party on customs applications of computers is a broad level one-digit code within which the principal customs procedures are identified and within which users can develop unique codes to meet national or international requirements.
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*ANNEX VII***UNITS OF MEASUREMENT****Recommended codes**

1. The codes contained in ECE/UN Recommendation No 20 (Codes for units of measurement used in international trade) should be used for the representation of units of measurement.

**Summary description**

2. The unit of measurement codes developed by the ECE/UN consist of a fixed-length (three letter) alphabetic code, and a fixed-length (three-digit) numerical code.
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