

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(78) 76 final

Brussels, 2 March 1978

Proposal for a  
COUNCIL REGULATION

laying down the customs procedure applicable to  
the stores of vessels, aircraft and international  
trains

---

(presented to the Council by the Commission)

COM(78) 76 final

Explanatory memorandum

The customs legislation of all the Member States provides for a special procedure to be applied to products intended as stores for vessels, aircraft and international trains. This procedure, which is based on the consideration that these products are mainly intended to be consumed outside the customs territory, consists primarily in granting a relief from import duties under certain circumstances on the arrival in that customs territory of the means of transport in question, and, on the departure of the aforesaid means of transport, in treating the shipment of stores in the same way as an exportation of goods outside that customs territory.

It is necessary to make provision in Community regulations for :

- ensuring that Community means of transport enjoy the same conditions of competition as those enjoyed by the means of transport of third countries making the same journeys;
- avoiding, on account of unduly permissive provisions, fraudulent practices detrimental to the economy of the Community and to its budget (in particular the granting of export refunds which are not justified).

It is therefore necessary to establish simple and coherent rules suited to the needs of different international carriers, framed to prevent fraudulent practices, and in particular smuggling, which may be committed in respect of stores procedures.

.../...

This is the purpose of the proposed regulation, which comprises six chapters :

1. CHAPTER I - General

This chapter provides a series of definitions, the most important of which is that of the concept of "stores", since this determines the precise scope of the procedure. "Stores" means only those products intended for consumption on board means of transport.

This restrictive definition of the concept of stores will make it possible to put an end to certain situations that can be observed at present, namely the granting of reliefs (or export refunds) for quantities of goods which manifestly exceed the needs of the crew or passengers of the means of transport in question but are not the subject of a contract of carriage. Such situations certainly facilitate fraud, in particular by the illicit transfer of the products into the customs territory of the Community.

Definitions are also given for the different types of international transport (sea, river, air) which confer the right to benefit from the procedure for the supply of stores. These definitions take account primarily of :

- the need to ensure that Community means of transport which undertake international transport enjoy the same conditions of competition as those enjoyed by third-country means of transport making the same journey;
- the need to avoid placing means of transport which undertake transport within a Member State in a competitive situation less favourable than that of means of transport, which, when undertaking international transport, would carry out the same internal transport.

.../...

## 2. CHAPTER II

This chapter lays down the procedure for the supply of stores for vessels carrying out international transport by sea. This procedure consists :

- (a) for incoming vessels, in granting a relief from import duties for products consumed on board during the journey of these vessels until the final port of destination and during their usual stay in that port and in the intermediate ports;
- (b) for outgoing vessels, in treating the shipment of stores in the same way as an exportation of goods outside the customs territory, with all the resultant consequences (for example, the granting of export refunds for agricultural products or products derived from agricultural products).

Pleasure vessels are excluded from these facilities for two reasons :

- firstly, in its Sixth Directive on the harmonization of the laws of the Member States relating to turnover taxes, the Council decided that pleasure vessels should not enjoy relief from VAT on the supply of stores. Since the problems posed by the supply of stores for pleasure vessels in the customs field are the same as those posed in the taxation field, the solutions adopted must obviously be identical;
- secondly, it would be virtually impossible for the customs authorities to monitor the actual destination of the stores loaded on to pleasure vessels, given these vessels great mobility.

On the other hand, coastal fishing vessels and vessels used for life saving and assistance at sea may benefit from the supply procedure, even if they do not voyage outside territorial waters. Here too, these provisions take account of the position adopted by the Council in its above-mentioned

.../...

Sixth Directive. Several delegations to the Customs Legislation Committee would moreover have liked these facilities also to be extended to vessels used for coastal surveillance and safety work, in view of the similarity of their situation with that of vessels used for life-saving and assistance at sea.

### 3. CHAPTER III

This chapter lays down the procedure for the supply of stores for vessels navigating on international waterways. It takes account of the convention provisions in force (in particular the revised Convention for the Navigation of the Rhine, Mannheim, 17 October 1868).

Its provisions are based very closely on those prescribed in Chapter II for vessels carrying out international transport by sea. However, all catering supplies intended for consumption in the customs territory of the Community are excluded from the procedure.

### 4. CHAPTER IV

This chapter deals with the supply of stores for aircraft on international flights. Here too the procedure prescribed is based very closely on that proposed for vessels carrying out international transport by sea.

Private aircraft are excluded from the procedure, in the same way as pleasure vessels, and for the same reasons.

The great majority of the Member States delegations to the Customs Legislation Committee would have wanted the procedure to be granted to aircraft used for life-saving and assistance at sea (as is prescribed for vessels used for the same purposes). Because the Sixth Council Directive on the harmonization of legislation of Member States concerning turnover taxes did not provide for this in the taxation field, the Commission decided

.../...

not to propose it in the customs field. The same position was taken as regards aircraft (aeroplanes and helicopters) used for coastal surveillance and safety work.

#### 5. CHAPTER V

Chapter V is devoted to the procedure for the supply of stores for international trains. The provisions of this chapter reflect those of the Customs Co-operation Council's Recommendation of 16 June 1960 concerning the customs treatment of catering supplies carried in restaurant cars, Pullman cars, sleeping cars and similar cars on international express trains. They are already in application in all the Member States concerned.

#### 6. CHAPTER VI

Chapter VI contains a number of provisions which are important for the practical application of the procedure for the supply of stores. Their purpose is to enable the customs authorities to control products remaining on board means of transport by way of supplies, while leaving them a great deal of latitude as to the means to be used for this purpose. They also lay down the principle that stores to be embarked may not benefit from the procedure except insofar as they do not exceed the quantities necessary for the proper running of the means of transport as well as to satisfy the normal needs of the crew and passengers of these means of transport. Guidelines are laid down for determining these "normal" needs.

The implementation of these provisions should make it possible to put an end to certain abuses which have been observed in certain Member States and which are liable to lead to a misuse of the procedure to the detriment of the Community's economy and its budget. In order to ensure the most uniform implementation possible of these provisions throughout the Community, provision is made for the adoption, to the extent necessary, of implementing

.../...

provisions for them by having recourse to the Committee on Duty Free Arrangements set up under Article 7 of Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials (1).

This proposal, which is based on Articles 28, 43 and 235 of the Treaty establishing the European Economic Community, requires the Opinion of the European Parliament. It would be desirable to obtain the Opinion of the Economic and Social Committee as well.

---

(1) OJ No L 184 of 15.7.1975, p. 1

Proposal for a  
COUNCIL REGULATION  
laying down the customs procedure applicable  
to the stores of vessels, aircraft and inter-  
national trains

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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,

Having regard to the Opinion of the Economic and Social Committee,

Whereas the customs legislation of all Member States provides for the  
application of a special customs procedure for stores for vessels, aircraft  
and international trains based on the consideration that the said  
products are mainly intended to be consumed outside the customs territory;

Whereas this customs procedure consists essentially in granting relief under  
certain circumstances from import duties on the arrival in the customs  
territory of the means of transport and, on the departure of the said  
means of transport, in treating the loading on board of stores in the same  
way as an exportation of goods outside the customs territory;

.../...



Whereas it is necessary to define, on the Community level, the customs procedure for the stores of vessels, aircraft and international trains; trains;

Whereas, in order to determine this procedure, account must be taken of the need to ensure that Community means of transport enjoy facilities similar to those which may be enjoyed by third-country means of transport with which they are in competition; whereas the provisions of existing international Conventions must also be respected, and particularly those governing international transport in certain specific respects;

Whereas, having regard to the similarity of the problems posed by the supply of stores for vessels, aircraft and international trains in the fields of customs and taxation, and to the necessity of finding common solutions to these problems, it is also important, in order to determine the customs procedure for the supply of stores, to take account of the measures laid down by the Council in its Sixth 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 (1);

Whereas the introduction of the customs procedure for the supply of stores will make it possible, *inter alia*, to ensure an implementation corresponding to the objectives of the Community provisions relating to the granting of export refunds for agricultural products supplied as stores for vessels used for transport by sea or for aircraft serving international lines; whereas it will also make it possible to combat more effectively certain frauds committed to the detriment of the Community's economy and budget, by appreciably limiting the dangers of stores being transferred into the customs territory of the Community;

.../...

---

(1) OJ No L 145, 13.6.1977, p. 1

Whereas the customs procedure for the supply of stores should not prejudice the more restrictive provisions in force in Member States relating to protection for social or health reasons of certain occupational categories;

Whereas it is important to ensure the uniform implementation of the provisions of this Regulation and for this purpose to make provision for a Community procedure to allow the adoption of methods of implementation for it within the appropriate periods of time; whereas recourse should be made to the Committee on Duty Free Arrangements set up by Council Regulation (EEC) No 1798/75 of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials (1), in order to allow close and effective collaboration between the Member States and the Commission in this respect,

HAS ADOPTED THIS REGULATION :

CHAPTER I

GENERAL

Article 1

1. This regulation shall lay down the customs procedure for products intended for consumption on board vessels, aircraft and international trains, hereinafter called "stores".

2. For the purpose of this Regulation :

(a) "stores" shall mean catering supplies, fuels, lubricants and other oils for technical use, and sundry stores;

- "catering supplies" shall mean any products intended solely for consumption on board by crew members and passengers;

.../...

---

(1) OJ No L 184, 15.7.1975, p. 1

- 10
- "fuels, lubricants and other oils for technical use" shall mean products intended for feeding the propulsion units and operating other machinery and plant on board;
  - "sundry stores" shall mean any consumable products intended for household use and any consumable products used for the preservation, treatment or preparation on board of the goods carried.
- (b) vessels shall mean any vessels falling within Heading 89.01, 89.02 and 89.03 A of the Common Customs Tariff;
- (c) international sea transport shall mean transport carried out by a vessel by sea from one Member State and bound for another Member State or for a non-member country, or vice versa, and transport carried out by a vessel by sea outside territorial waters setting out from a Member State and returning to the same Member State without stopping at another Member State or a non-member country;
- (d) international inland waterway transport shall mean transport carried out by a vessel on waters having international status situated within the customs territory of the Community and transport carried out by a vessel on a lake, river or canal, setting out from a Member State and bound for a non-member country, or vice-versa;

The following waters have international status:

- the Rhine and its tributaries and the other waterways referred to in Article 2 of the revised Mannheim Convention of 17 October 1868 for the Navigation of the Rhine;
  - the Scheldt as far as Antwerp and the Terneuzen canal as far as Ghent;
  - the Moselle, from its confluence with the Rhine as far as Metw.
- (e) international air transport shall mean transport carried out by an aircraft from one Member State and bound for another Member State or for a non-member country, or vice versa;

Transport carried out by an aircraft between French territory in Europe and the French overseas departments or between the United Kingdom and the Channel Islands or between Denmark and Greenland or vice versa shall be treated in the same way as international air transport;

- (f) aircraft shall mean aircraft (including helicopters) operating by means of a propelling engine;
- (g) pleasure vessels or private aircraft shall mean vessels or aircraft used by the owner or the natural or legal person who enjoys their use either through hire or any other means, for purposes other than commercial purposes and in particular other than for the transport of people for payment, reward or any other material advantage and for the industrial and commercial transport of goods with or without payment;
- (h) ports shall mean both port installations as such and roadsteads or any other mooring points authorized by the competent authorities;
- (i) international trains shall mean trains carrying out a journey beginning in the Community and ending in a non-member country, or vice versa, and trains connecting two Member States via a non-member country;
- (j) import duties shall mean customs duties and charges having equivalent effect and agricultural levies and other import charges under the common agricultural policy, or under specific arrangements applicable from the processing of agricultural products;
- (k) export duties shall mean agricultural levies and other export charges under the common agricultural policy, or under specific arrangements applicable under Article 235 of the Treaty to certain goods resulting from the processing of agricultural products. However, the compensatory amounts established by Article 1 of Regulation (EEC) No 974/71<sup>(1)</sup> shall not fall within the scope of this Regulation;

---

(1) OJ No L 106, 12.5.1971, p. 1

12  
(l) customs debt shall mean the obligation of a natural or legal person to pay the amount of import duties or export duties applicable under the provisions in force to the goods subject to such duties.

CHAPTER II

PROVISIONS APPLICABLE TO STORES FOR VESSELS CARRYING  
OUT INTERNATIONAL SEA TRANSPORT

TITLE I

Incoming vessels

Article 2

1. Stores on board a vessel carrying out international sea transport which enters territorial waters bound for a port situated in the customs territory of the Community may be consumed until the vessel arrives in the port under the same conditions as if the said vessel were outside such territory.
2. Stores on board a vessel carrying out international sea transport at the time of its arrival at a port situated in the customs territory of the Community may:
  - be kept on board under the conditions set out in Article 25,
  - be declared for free circulation or placed under another customs procedure,
  - be transferred, under the control and with the authorization of the customs authorities, to other vessels in the same port, or
  - be consumed on board under the conditions set out in Article 3, 4 and 5.

Article 3

Subject to Article 5, the stores referred to in the fourth indent of Article 2(2) which are intended to be consumed on board a vessel carrying out international sea transport whilst it is in a port situated in the customs territory of the Community shall be relieved from import duties.

Subject as aforesaid, the stores referred to in the fourth indent of Article 2(2), which are intended to be consumed on board a vessel carrying out international sea transport during a journey between ports of call situated in the same Member State shall also be relieved from the said duties provided that these ports of call are part of the normal itinerary of the said vessel to the final port of destination. These provisions shall apply even if the journey between these ports of call is carried out in the territorial waters or on the inland waterways of the Member State in question, provided that no passengers or freight are embarked at one port of call in order to be disembarked at another.

The relief referred to in the preceding paragraph shall also be granted, under the same conditions, in respect of stores loaded at a port of call in a Member State on board a vessel carrying out international sea transport which ends in the Member State in question.

Article 4

When stores are consumed whilst the vessel carrying out international sea transport is in a port, the relief referred to in Article 3 shall be granted for the entire period during which the vessel is in port, provided that this does not exceed the usual period necessary to achieve the purposes for which the said vessel carries out the international sea transport which it has undertaken.

The relief referred to in Article 3 shall also be granted whilst a vessel carrying out international sea transport is in a dock, workshop or shipyard where it is undergoing repairs, unless it is out of commission for the duration of these repairs.

Article 5

Articles 3 and 4 shall not apply to:

(a) catering supplies consumed on:

- a vessel whilst it is out of commission or whilst it is being used for purposes other than those for which it normally carries out international sea transport;
- a vessel used as a floating residence or a floating restaurant, hotel or casino, or for similar purposes, during the entire period of its stay in a port or in the territorial waters of a Member State;
- a pleasure vessel during the entire period of its stay in a port or in the territorial waters of a Member State;
- a vessel belonging to the administrative services and a military vessel flying the flag of the Member State of arrival during the entire period of its stay in that State;
- a fishing vessel save for a vessel engaged in high-sea fishing, registered in the Member State of arrival during the entire period of its stay in that State.

(b) fuels other than those contained in standard size tanks directly connected to the propulsion units and other machinery and plant on board to be fed therewith.

.../...

TITLE II

Outward bound vessels

Article 6

1. Subject to Article 7, the loading on board outward bound vessels carrying out international sea transport of stores intended for consumption on board during the voyage shall be considered for all purposes:
  - in the case of stores not coming within Article 9(2) of the Treaty, as a re-exportation of goods outside the Community,
  - in the case of stores coming within the said Article, as an exportation of goods outside the Community. However, in this case, the catering supplies shall not be subject to export duties.
  
2. Paragraph 1 shall also apply:
  - (a) to stores intended for consumption on board in a port during the entire period during which the vessel is in port, provided that this does not exceed the usual period necessary to achieve the purposes for which the said vessel carries out the international sea transport which it has undertaken;
  - (b) to stores intended for consumption during a journey between two ports of call situated in the same Member State, provided that these ports of call are part of the normal itinerary of the vessel carrying out international sea transport. These provisions shall apply even if the journey between these ports of call is carried out in the territorial waters or on the inland waterways of the Member State in question, provided that no passengers or freight are embarked at one port of call in order to be disembarked at the other.



3. Where a vessel is outward bound for the first time, or after a stay in the port of departure which exceeds the usual period referred to in paragraph 2 (a), the consumption of stores loaded on board may not benefit under paragraph 1, save under special circumstances to be assessed by the competent authorities, except within the 48 hours immediately preceding the departure of the said vessel.

#### Article 7

Article 6 shall not apply to stores loaded on board pleasure vessels.

#### Article 8

For the purposes of applying Article 6 to fuels, lubricants and other oils for technical use, and sundry stores, the following shall be deemed to be vessels carrying out international sea transport:

(a) coastal fishing vessels,

(b) vessels used for life-saving and assistance at sea,

even if these vessels do not sail outside territorial waters.

./...

CHAPTER III  
PROVISIONS APPLICABLE TO  
STORES FOR VESSELS CARRYING OUT  
INTERNATIONAL INLAND WATERWAYS TRANSPORT

TITLE I

Incoming vessels

Article 9

1. Stores on board a vessel carrying out international inland waterways transport which enters the customs territory of the Community may be consumed under the same conditions as if the said vessel were outside such territory :
  - (a) for the whole duration of the voyage, if this takes place exclusively on waters having international status;
  - (b) where this is not the case, until the first port situated in waters not having international status.
  
2. Stores on board a vessel carrying out international inland waterways transport at the time of its arrival at the first port situated in waters not having international status may :
  - be kept on board under the conditions set out in Article 25,
  - be declared for free circulation or placed under another customs procedure,
  - be transferred, under the control and with the authorization of the customs authorities, to other vessels in the same port, or
  - be consumed on board under the conditions set out in Articles 10, 11 and 12.

./...

Article 10

Subject to Article 12, the stores referred to in the fourth indent of Article 9 (2) which are intended to be consumed on board a vessel carrying out international inland waterways transport whilst it is in a port situated in waters not having international status shall be relieved from import duties.

Subject as aforesaid, the stores referred to in the fourth indent of Article 9(2) which are intended to be consumed on board a vessel carrying out international inland waterways transport during a journey between ports of call situated in the customs territory of the Community shall also be relieved from the said duties, provided that these ports of call are part of the normal itinerary of the said vessel to the final port of destination. These provisions shall apply even if the journey between these ports of call is carried out on the inland waterways of the same Member State, provided that no passengers or freight are embarked at one port of call in order to be disembarked at another.

The relief referred to in the preceding paragraph shall also be granted, under the same conditions, in respect of stores loaded at a port of call in a Member State on board a vessel carrying out international inland waterways transport which ends in the Member State in question.

Article 11

When stores are consumed whilst the vessel carrying out international inland waterways transport is in a port situated in waters not having international status, the relief referred to in Article 10 shall be granted for the entire period during which the vessel is in port, provided that this does not exceed the usual period necessary to achieve the purposes for which the said vessel carries out the international inland waterways transport which it has undertaken.

./...

Article 12

Articles 9, 10 and 11 shall not apply to :

- (a) catering supplies intended for consumption in the customs territory of the Community ;
- (b) fuels other than those contained in standard size tanks directly connected to the propulsion units and other machinery and plant on board to be fed therewith.

TITLE II

Outward bound vessels

Article 13

1. Subject to Articles 14 and 15, the loading on board outward bound vessels carrying out international inland waterways transport of stores intended for consumption on board during the voyage shall be considered for all purposes :
  - in the case of stores not coming within Article 9(2) of the Treaty, as a re-exportation of goods outside the Community,
  - in the case of stores coming within the said Article, as an exportation of goods outside the Community. However, in this case, the catering supplies shall not be subject to export duties.
2. Paragraph 1 shall also apply :
  - (a) to stores intended for consumption on board in a port during the entire period during which the ship is in port, provided that this does not exceed the usual period necessary to achieve the purposes for which the said vessel carries out the international inland waterways transport which it has undertaken.

./...

(b) to stores intended for consumption during a journey between two ports of call situated in the same Member State, provided that these ports of call are part of the normal itinerary of the vessel carrying out international inland waterways transport. These provisions shall apply even if the journey between these ports of call is carried out on the inland waterways of the Member State in question, provided that no passengers or freight are embarked at one port of call in order to be disembarked at the other.

3. Where a vessel is outward bound for the first time, or after a stay in the port of departure which exceeds the usual period referred to in paragraph 2 (a), the consumption of stores loaded on board may not benefit under paragraph 1, save under special circumstances to be assessed by the competent authorities, except within the 48 hours immediately preceding the departure of the said vessel.

#### Article 14

Article 13 shall not apply to stores loaded on board pleasure vessels or fishing vessels.

#### Article 15

Article 13 shall not apply to catering supplies intended for consumption in the customs territory of the Community.

./...

CHAPTER IV

PROVISIONS APPLICABLE TO STORES

FOR AIRCRAFT

TITLE I

Incoming aircraft

Article 16

1. Stores on board an aircraft on an international flight, bound for an airport situated in the customs territory of the Community, may be consumed until the aircraft arrives at the airport under the same conditions as if the said aircraft were outside such territory.
  
2. Stores on board an aircraft at the time of its arrival at an airport situated in the customs territory of the Community may :
  - be kept on board under the conditions set out in Article 25 ,
  - be declared for free circulation or placed under another customs procedure ,
  - be transferred, under the control and with the authorization of the customs authorities to other aircraft in the same airport , or
  - be consumed on board under the conditions set out in Article 17.

Article 17

The stores referred to in the fourth indent of Article 16(2) which are intended to be consumed on board an aircraft on an international flight whilst it is at a Community airport shall be relieved from import duties.

The stores referred to in the fourth indent of Article 16(2) which are intended to be consumed on board an aircraft on an international flight whilst it is flying between stops situated in the same Member State shall also be relieved from the said duties, provided that these stops are part of the normal itinerary of the said aircraft to the final airport of

./...

destination and provided that no passengers or freight are embarked at one stop in order to be disembarked at another.

The relief referred to in the preceding paragraph shall also be granted, under the same conditions, in respect of stores loaded on board during a stop made in a Member State by an aircraft on an international flight which ends in the Member State in question.

TITLE II

Outgoing aircraft

Article 18

1. Subject to Article 79, the loading on board an aircraft leaving on an international flight of stores intended for consumption during the flight shall be considered for all practical purposes :
  - in the case of stores not coming within Article 9(2) of the Treaty, as a re-exportation of goods outside the Community,
  - in the case of stores coming within the said Article, as an exportation of goods outside the Community. However, in this case, the catering supplies shall not be subject to export duties.
  
2. Paragraph 1 shall also apply to stores intended for consumption between two stops situated in the same Member State, provided that these stops are part of the normal itinerary of the aircraft on an international flight and provided that no passengers or freight are embarked at one stop in order to be disembarked at the other.

./...

Article 19

Article 18 shall not apply to stores loaded on board private aircraft.

CHAPTER V

PROVISIONS APPLICABLE TO STORES

FOR INTERNATIONAL TRAINS

TITLE I

Incoming trains

Article 20

1. The stores on board an international train which enters the customs territory of the Community and is bound for a station situated within this territory may be consumed free of import duties under the conditions set out in Articles 21 and 22 for the entire period of its journey to the final station of destination.
2. Stores on board an international train at the time of its arrival at the station of destination may :
  - be kept on board under the conditions set out in Article 25 ,
  - be declared for free circulation or placed under another customs procedure , or
  - be transferred, under the control and with the authorization of the customs authorities, to other international trains at the same station.

Article 21

Article 20(1) shall not apply to :

- a) alcoholic beverages and other products containing alcohol, with the exception of beer and wine (including sparkling wine) ;
- b) tobacco and tobacco products.

./...



Article 22

The relief referred to in Article 20 shall be subject to the following conditions :

(a) in the case of catering supplies :

- that they do not exceed the quantities normally necessary for the needs of travellers during the journey to and from their destination ;
- that they are bought exclusively in one of the third countries in which the international train in question stops, in accordance with domestic market conditions and that their loading on board does not entail either the refund of import duties which may have been paid, nor the granting of all or part of other advantages prescribed in the case of exportation ;

(b) in the case of fuels, that they are contained in standard size tanks installed in the means of transport in question and connected directly to the plant to be fed therewith.

TITLE IIOutgoing trainsArticle 23

Outgoing international trains shall only take on stores coming within Article 9(2) of the Treaty or products which, being on board incoming international trains, have been dealt with in accordance with Article 20(2) hereof. The latter may be consumed duty-free throughout the whole of the journey within the customs territory of the Community.

./...

CHAPTER VI

FINAL PROVISIONS

Article 24

Stores on board a vessel, aircraft or international train at the time of its arrival in a port, an airport or a station of destination situated in the customs territory of the Community shall be entered on the manifest or other document required by the customs authorities. Such documents shall be lodged at the customs office of arrival within the times laid down in Article 4(1) of the Council Directive 68/312/EEC of 30 July 1968 on harmonization of the provisions laid down by law, regulation or administrative action relating to : (1) customs treatment of goods entering the customs territory of the Community ; (2) temporary storage of such goods (1).

By way of derogation from the foregoing paragraph, the customs authorities may, when the circumstances so justify, accept an oral statement instead of a written document or even, in special cases, waive the requirement for a declaration.

Article 25

On the arrival of a vessel, aircraft or international train, the customs authorities shall, if they deem it necessary, place under customs seal any stores in excess of those admissible free of import duties under this Regulation.

Article 26

1. The stores to be embarked may only benefit from the facilities provided under this Regulation to the extent of the quantities necessary for the proper operation of the means of transport and to satisfy the normal needs of the crew members and passengers of such means of transport.

When determining these quantities, the customs authorities shall take particular account of the means of transport used, the number of crew members and passengers, the nature and the estimated length of the journey (where appropriate, whether it is a return trip) and the quantity of stores already on board the means of transport.

---

(1) OJ No L 194, of 6.8.1968, p. 13

- 26
2. Where circumstances so justify, the quantities of stores to be embarked may be determined overall, taking into account the normal needs of the crew members and the passengers for a period fixed by the customs authorities.
  3. During the time that a vessel stays in port, the customs authorities may fix the quantities of catering supplies at lower amounts than those which they authorise for the navigation period on the said ship.
  4. Where the conditions of a voyage to be carried out by the means of transport do not justify the consumption of catering supplies by the crew members or the passengers during this voyage, the customs authorities shall not authorize the loading of such supplies which benefit under this Regulation.

#### Article 27

1. All stores on board before the departure of vessels and aircraft carrying out international transport by sea, inland waterways or by air shall be listed on a suitable document in a form laid down by the customs authorities. Such document shall be made out before departure and shall contain all information necessary to enable the said authorities to verify that Article 26 has been complied with.

By way of derogation from the foregoing paragraph, the customs authorities may, when the circumstances so justify, accept an oral statement instead of a written document or even, in special cases, waive the requirement for a declaration. In particular, stores bought in accordance with domestic market conditions and which are not eligible for any reduction or export refund may be exempted from a declaration.

2. Loading of stores on board the means of transport referred to in paragraph 1 may only be carried out with the authorization and under the control of the customs authorities.

.../...

Article 28

In the failure to observe one of the conditions referred to in this Regulation entails a customs debt on importation or on exportation, the operative date for determining the elements of any taxation of the goods in question shall be the date on which this irregular situation occurred or, if the customs authorities are unable to determine the latter, the date on which they first noticed the irregular situation of the goods.

Article 29

This Regulation shall not prejudice any provisions in force in Member States relating to protection for social or health reasons.

Article 30

This Regulation shall not prevent :

- a) the application of more restrictive conventional measures in force in Member States relating to reciprocity of treatment ;
- b) the application of special measures laid down in respect of foreign armed forces stationed on the territory of Member States in pursuance of International conventions ;
- c) the application of special agreements concluded by Member States authorizing aeroplanes of third countries or other Member States to operate freight or passenger transport between two points in their territory ;
- d) the application of the conventions concluded between the Federal Republic of Germany and, on the one hand, the Republic of Austria and, on the other hand, the Socialist Federal Republic of Yugoslavia regarding the customs procedure for vessels navigating on the Danube ;
- e) the application of provisions governing the maritime relations between the customs territory of the Federal Republic of Germany and the Island of Heligoland, and the provisions governing international inland waterway transport on Lake Constance.

.../...

Article 31

1. The Committee on Duty Free Arrangements set up by in Article 7 of Regulation (EEC) N° 1798/75, may examine all such matters relating to the implementation of this Regulation as are put to it by its chairman, whether on his own initiative or at the request of the representative of a Member State.
  
2. The provisions necessary for the implementation of Articles 4, 5, 6, 8, 10, 11, 13, 17, 18, 19 and 24 to 27 of this Regulation shall be adopted in accordance with the procedure laid down in Article 9(2) and (3) of Regulation (EEC) N° 1798/75.

Article 32

This Regulation shall enter into force on 1 January 1979.

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

Done at Brussels,

For the Council

The President