

COMMISSION OF THE EUROPEAN COMMUNITIES

**COMPENDIUM
OF
COMMUNITY CUSTOMS
LEGISLATION**

Volume 1

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COMPENDIUM
OF
COMMUNITY CUSTOMS LEGISLATION

FOREWORD

1. Community Customs Legislation is published in many various Official Journals of the European Communities. A large number of provisions which form part of it have been modified or are subject to implementing directives, the location of which is often difficult to follow. Moreover, some provisions, though identical, notably as regards the basis, have been adopted and published separately from those found in the different legal contexts. The importance of this legislation and the usefulness of having at ones disposal a complete, easy to consult text gave the opportunity to compile this compendium. Its aim is not to present a voluminous text taking all the provisions in force one by one, without taking into account that sometimes the base texts are identical, but to present, in an easy to consult form, the main basics of Community Customs Legislation.

The present compendium has no legal value.

2. It is to be found in two volumes:
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CUSTOMS TERRITORY: Regulation (EEC) N° 2151/84

COUNCIL REGULATION (EEC) No 2151/84
of 23 July 1984
on the customs territory of the Community

O.J. L197 of 27.07.1984, p. 1

MODIFICATIONS (within the text)

1. Article 1 modified by Council Regulation (EEC) N° 319/85 of 06.02.1985 (O.J. L34 of 07.02.1985)
2. Article 1 modified by the Act of Accession of Spain and Portugal of 12.06.1985 (O.J. N° L 302 of 15.11.1985, p. 153)

CUSTOMS TERRITORY: Regulation (EEC) N° 2151/84

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 235 thereof,

Having regard to the proposal from the Commission⁽¹⁾,

Having regard to the opinion of the European Parliament⁽²⁾,

Having regard to the opinion of the Economic and Social Committee⁽³⁾,

Whereas the customs territory of the Community is defined by Council Regulation (EEC) No 1496/68⁽⁴⁾, as last amended by the 1979 Act of Accession; whereas Article 4 of the abovementioned Regulation provides that it shall not affect the customs system applicable to the continental shelf or that applicable to the waters and foreshores situated between the coast or shore and the limit of territorial waters, or the provisions applicable in accordance with Community rules to be adopted with regard to free zones;

Whereas Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods⁽⁵⁾ defined in fact the customs system applicable to products taken from the continental shelf; whereas in the current situation there is no reason to integrate the continental shelf adjacent to the territories of the Member States into the customs territory of the Community;

Whereas Council Directive 69/75/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to free zones⁽⁶⁾ established the Community rules applicable in those zones;

Whereas, to ensure uniform application of Community customs rules, it should be specified that the field of application of the customs union covers the territorial seas and the airspace of the Member States;

Whereas it is not necessary to maintain the protective provisions contained in Article 4 of Regulation (EEC) No 1496/68;

Whereas the definition of the common customs territory is designed to establish the geographical space in which all Community customs rules must be applied uniformly, except in the case of specific provisions to the contrary; whereas this should be stated expressly;

Whereas the provisions of this Regulation are without prejudice to either the present arrangements for German internal trade within the meaning of the Protocol on that trade and connected problems or the arrangements applicable to Saint-Pierre-et-Miquelon, a former French overseas territory expressly referred to in Annex IV to the Treaty;

Whereas, in view of the fact that the territorial seas of certain Member States do not currently form part of their national customs territories or are considered as not forming part thereof in respect of certain economic activities carried out there, it should be specified that the customs arrangements in force in the territorial seas of the Member States with regard to drilling or exploitation platforms and to the products intended for supplies for vessels and drilling or exploitation platforms shall apply until the introduction of Community customs provisions in these areas;

Whereas, chiefly for the purposes of applying certain Council Directives on customs matters at national level, certain Member States have referred expressly to their national customs territories; whereas, in order to avoid the introduction, for purely formal reasons, by those Member States of new national legislation in the areas concerned, which would be merely provisional, those Member States should be authorized to maintain such reference until the implementation of Council regulations in this field;

Whereas it should also be stated that the arrangements adopted by the Member States pursuant to Article 2 of 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⁽⁷⁾ do not apply to vessels passing through the territorial seas of the Member States or to aircraft passing through their airspace, where their destination is not a port or airport situated in those Member States;

Whereas, for the sake of clarity, it is desirable to collect all the provisions henceforth applicable with regard to the definition of the customs territory of the Community in a new Regulation, and therefore to repeal Regulation (EEC) No 1496/68;

Whereas the Treaty does not specifically confer upon the institutions of the Community the authority to adopt binding provisions concerning the customs territory of the Community; whereas, therefore, this Regulation should be based on Article 235 of the Treaty,

HAS ADOPTED THIS REGULATION:

⁽¹⁾ OJ No C 305, 22. 11. 1980, p. 4.

⁽²⁾ OJ No C 260, 12. 10. 1981, p. 115.

⁽³⁾ OJ No C 185, 27. 7. 1981, p. 5.

⁽⁴⁾ OJ No L 238, 28. 9. 1968, p. 1.

⁽⁵⁾ OJ No L 148, 28. 6. 1968, p. 1.

⁽⁶⁾ OJ No L 58, 8. 3. 1969, p. 11.

CUSTOMS TERRITORY: Regulation (EEC) N° 2151/84

1. The customs territory of the Community shall comprise the following:

- the territory of the Kingdom of Belgium,
- the territory of the Kingdom of Denmark, except for the Faroe Islands and Greenland,
- the German territories to which the Treaty establishing the European Economic Community applies, except for the Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),
- the territory of the Kingdom of Spain except for the Canary islands, Ceuta and Melilla,
- the territory of the Hellenic Republic,
- the territory of the French Republic, except for the overseas territories,
- the territory of Ireland,
- the territory of the Italian Republic, except for the communes of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio,
- the territory of the Grand Duchy of Luxembourg,
- the territory of the Kingdom of the Netherlands in Europe,
- the territory of the Portuguese Republic,
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.

2. The following shall be included in the customs territory of the Community:

- (a) the territorial sea of the coastal Member States and their internal waters;
- (b) the airspace of each Member State.

Article 2

The territories listed in the Annex and situated outside the territory of the Member States shall, taking the conventions and treaties applicable to them into account, be considered to be part of the customs territory of the Community.

Article 3

Except where there are specific provisions to the contrary resulting either from conventions or from autonomous Community measures, the customs rules of the Community shall apply uniformly throughout the whole of the customs territory of the Community.

Article 4

The provisions of this Regulation shall be without prejudice to:

- (a) the present arrangements for German internal trade within the meaning of the Protocol on such trade and connected problems, and particularly to German rules on the German customs territory;
- (b) the arrangements applicable to Saint-Pierre-et-Miquelon.

Article 5

1. Member States' provisions laying down the customs arrangements applicable in their territorial sea to:

- (a) products intended for incorporation in drilling or exploitation platforms for the purposes of construction, repair, maintenance, alteration or fitting-out thereof and devices connecting such platforms to the mainland,
- (b) products intended as supplies for vessels and drilling or exploitation platforms,

shall apply until the introduction of Community customs provisions in these areas.

For the purpose of point (a), products necessary for the operation of machinery and equipment used on drilling and exploitation platforms for the purposes of construction, repair, maintenance, alteration or fitting-out thereof shall be considered as being incorporated in those platforms.

2. Where, in an area of customs rules which has not yet been the subject of a harmonization measure at Community level or for the purposes of applying a Community Directive on customs matters, a Member State has referred in the provisions of its internal law to its national customs territory, that reference may be maintained until the introduction of a Community Regulation in the area concerned.

3. The arrangements adopted by the Member States pursuant to Article 2 (2) of Directive 68/312/EEC shall not apply to vessels passing through the territorial seas of the Member States or to aircraft passing through their airspace, where their destination is not a port or an airport situated in those Member States.

Article 6

1. Regulation (EEC) No 1496/68 is hereby repealed.

2. In all Community acts referring to Regulation (EEC) No 1496/68, such reference shall be considered as applying to this Regulation. To that end, the concept of 'waters and foreshores situated between the coast or shore and the limit of territorial waters' appearing in Article 4 of Regulation (EEC) No 1496/68, referred to in other Community acts, shall be deemed identical to the concept of 'territorial sea' in this Regulation.

Article 7

This Regulation shall enter into force on 1 January 1985.

CUSTOMS TERRITORY: Regulation (EEC) N° 2151/84

ANNEX

1. GERMANY

The Austrian territories of Jungholz and Mittelberg as defined in the following treaties :

- with regard to Jungholz : Treaty of 3 May 1868 (Bayerisches Regierungsblatt 1868, p. 1245),
- with regard to Mittelberg : Treaty of 2 December 1890 (Reichsgesetzblatt 1891, p. 59).

2. FRANCE

The territory of the Principality of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (Journal officiel of 27 September 1963, p. 8679).

3. ITALY

The territory of the Republic of San Marino as defined in the Convention of 31 March 1939 (Law of 6 June 1939, No 1220).

NOTES1. Ad. Art. 1, second indent

- The arrangements with the Faroe Islands are determined by
 - a) Regulation (EEC) n° 2051/74 of 1 August 1974 on the customs procedure applicable to certain products originating in and coming from the Faroe Islands (O.J. n° L 212 of 2.8.1974, p. 33), modified by Council Regulation 1048/76 of 4 May 1976 (O.J. n° L 120 of 7.5.1976, p. 1)
 - b) Commission Regulation (EEC) n° 3184/74 of 6 December 1974, concerning the definition of the concept of "originating products" and methods of administrative cooperation for the application of the customs procedure applicable to certain products originating in and coming from the Faroe Islands. (O.J. n° L 344 of 23.12.1974, p. 1)

2. Ad. Art. 1, fifth indent

- The French overseas departments Guadeloupe, Martinique, Guyana and Reunion are part of the territory of the French Republic.
- The Overseas Territories which are excluded from the customs territory of the Community are the following: New Caledonia and dependencies, Wallis and Futuna Islands, French Polynesia and the French Southern and Antarctic territories as well as Mayotte and Saint Pierre and Miquelon being "collectivités territoriales" of the French Republic.

CUSTOMS TERRITORY: Regulation (EEC) N° 2151/84

3. Ad. Article 1(2)

- a) The inclusion of the territorial seas of the Member States in the customs territory of the Community clearly does not entail the obligation for those Member States to amend the present scope of their national provisions in fields not covered by the customs union, even if, in order to apply them, these Member States hitherto referred to the concept of customs territory.
- b) The limits of each Member State's air space are those of the atmosphere.

4. Ad. Article 3

The specific provisions resulting from the conventions referred to in this Article include:

- a) firstly, those which concern all the Member States by reason of their accession to a multilateral convention:
 - Convention on International Civil Aviation (Chicago, 7 December 1944);
 - Convention on the Territorial Sea and the Contiguous Zone (Geneva, 29 April 1958);
 - Convention on the Law of the Sea (Montego Bay, 10 December 1982);
- b) secondly, those which concern a given Member State by reason of specific treaties. These specific provisions cover:
 - the arrangements applicable in the free zones of the Pays de Gex and Haute Savoie, as they resulted from the Treaty of Vienna of 20 November 1815 and from the Treaty of Turin of 16 March 1816, and which were confirmed by the ruling of the Permanent Court of International Justice of 7 June 1932 and the arbitration ruling of 14 December 1933;
 - the arrangements applicable to the Alto Adige as a result of Article 10 of the Treaty of Paris of 10 February 1947 and point 3(c) and (d) of Annex IV to that Treaty, and of the Agreement between Italy and Austria signed in Rome on 12 May 1949;

CUSTOMS TERRITORY: Regulation (EEC) N° 2151/84

- the arrangements applicable in the Val d'Aosta following constitutional law N° 4 of 26 February 1948, Article 14, pursuant to the provisions of the Treaty of Paris of 10 February 1947;
- the arrangements applicable in the territory of Corizia following law N° 1438 of 1 December 1948, pursuant to the provisions of the Treaty of Paris of 10 February 1947.

Also included among the specific provisions resulting from conventions is Article 44, second paragraph, of the Treaty of Friendship and Co-operation between Italy and the Republic of San Marino, signed in Rome on 31 March 1939, which provides for certain exceptions to the principle of the customs union between Italy and San Marino.

5. Ad. Article 4

This Regulation does not prevent the customs services of a Member State from carrying out their duties outside the customs territory of the Community, particularly pursuant to arrangements or agreements concluded between that Member State and a bordering third country.

6. Ad. second indent of Article 5(1)

The provisions of the second indent of Article 5(1) refer exclusively to products such as fuel, lubricants, gas, etc. which are necessary for the functioning of the machinery and equipment used on board the platforms for the purpose of the construction, repair, maintenance, alteration or fitting-out thereof and which, because such machinery and equipment is not permanently situated on the platforms, does not form an integral part of them.

7. Ad. Article 5(2)

The reference to the national customs territory may have been made by the Member State concerned in a positive or negative manner (e.g. in Germany, free zones are considered as being outside the national customs territory).

8. Ad. Article 5(1)

See also regulation (EEC) N° 802/68 especially article 2 a), c), e), f), g), h) and j).

CUSTOMS DECLARANT
Regulation (EEC) N° 3632/85

COUNCIL REGULATION (EEC) No 3632/85
of 12 December 1985
defining the conditions under which a person may be permitted to make a
customs declaration

- O.J. N° L 350 of 27.12.1985, p. 1 -

CUSTOMS DECLARANT
Regulation (EEC) N° 3632/85

COUNCIL REGULATION (EEC) No 3632/85

of 12 December 1985

defining the conditions under which a person may be permitted to make a
customs declaration

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 235 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas a customs declaration is required for placing goods under a customs regime; whereas, save where specifically provided otherwise, a customs declaration is also required to bring such a customs regime to an end where it is not by nature definitive;

Whereas the conditions under which a person is entitled to make a customs declaration vary appreciably from one Member State to another, in particular as regards the possibility of making a customs declaration on behalf of another person;

Whereas the conditions under which a person is entitled to make a customs declaration must be defined at Community level so as to enable Community economic operators to carry out their customs formalities as efficiently as possible;

Whereas the provisions to be adopted at Community level must take into account both the nature of the customs union, and in particular the existence of the common customs territory, and the basic objectives of the Treaty with regard to the free movement of goods, persons and services within the Community;

Whereas the said Community provisions must also take into account the special conditions of international trade and the consequent need for the customs authorities to have a set of rules enabling them to carry out their controls under the best possible conditions and guard against any irregularities;

Whereas there exist in certain Member States rules limiting pursuit of the occupation of making customs declarations either in the name of another person or in one's

own name but on behalf of another person, to persons fulfilling certain conditions, or which make the possibility for undertakings to use the services of paid employees specializing in making customs declarations on behalf of those undertakings subject to the condition that those employees have a suitable professional qualification; whereas, insofar as such rules concern access to and the pursuit of a specific occupation, this Regulation does not prevent their being maintained in force;

Whereas, as a simplifying measure, the provisions of this Regulation should be extended to declarations which have to be made to customs authorities, in accordance with Community rules, when Community goods are traded between Member States;

Whereas the Treaty does not provide the necessary powers other than those of Article 235.

HAS ADOPTED THIS REGULATION:

⁽¹⁾ OJ No C 29, 1. 2. 1979, p. 3.

⁽²⁾ OJ No C 140, 5. 6. 1979, p. 33.

⁽³⁾ OJ No C 227, 10. 9. 1979, p. 23.

CUSTOMS DECLARATION
Regulation (EEC) N° 3632/85

Article 1

1. This Regulation lays down the conditions under which a person may be permitted to make a customs declaration.

2. For the purposes of this Regulation :

(a) 'person' means

- a natural person, or
- a legal person, or
- when this possibility is provided for in the rules in force, an association of persons recognized as having legal capacity but lacking the legal status of legal person.

(b) 'customs declaration' means the act by which a person indicates in the prescribed form and in accordance with the prescribed procedures the wish to place goods under a given customs regime or to bring such a regime to an end.

Article 2

The customs declaration may be made by any person able to produce or cause to be produced to the competent customs authority, in accordance with the relevant provisions, the goods in question as well as all documents production of which is stipulated by the provisions governing the customs regime requested for the goods.

Article 3

1. Where the customs declaration is made in writing, the person referred to in Article 2 may, without prejudice to the other provisions of this Article, make the declaration :

- (a) in his own name and on his own behalf ;
- (b) in the name and on behalf of another person ; or
- (c) in his own name but on behalf of another person.

2. The option of making the declaration referred to in paragraph 1 (c) may be exercised only if the Member States have so provided.

3. Where a Member State authorizes the declaration to be made referred to in paragraph 1 (c), the right

- (a) either to make declarations in the name and on behalf of another person,
- (b) or to make declarations in their own name but on behalf of another person,

may be limited by that State to persons pursuing the activity of making customs declarations on a self-employed basis, either as their principal occupation or as a secondary activity related to another occupation.

4. Where the acceptance of a customs declaration involves particular obligations on the part of a specific person, the declaration may be made only in the name of the said person or on his behalf.

Member States may stipulate that, when made in writing, a declaration :

- of personal property imported on the occasion of a transfer of residence or an inheritance,
- of unaccompanied personal baggage of a non-commercial nature

may be made only in the name and on behalf of the person concerned.

5. Where the person referred to in Article 2 acts on behalf of another person, he shall so state on the declaration and shall state whether he is making the declaration in his own name or in the name of the person on whose behalf he is acting, specifying in all cases the name and address of that person.

Where they consider it necessary, the competent authorities may require the person referred to in Article 2 to furnish proof of the accuracy of such information.

Article 4

Where the customs declaration is not made in writing, the person referred to in Article 2 shall be deemed to be acting in his own name and on his own behalf unless he proves that he is acting on behalf of another person where circumstances necessitate such a course.

Article 5

1. In the absence of any contrary provisions resulting from the application of international Conventions, the person referred to in Article 2 must be established in the Community.

The requirement laid down in the preceding subparagraph shall not, however, apply to persons who :

- (a) make Community transit or temporary admission declarations ;
- (b) make declarations otherwise than in writing ;
- (c) declare goods on an occasional basis, provided that the competent authorities consider this justified.

2. The first subparagraph of paragraph 1 shall not preclude the application by the Member States of bilateral agreements concluded with third countries, or other customary practices having similar effect, under which nationals of these countries may make customs declarations in the territory of the Member States in question, subject to reciprocity.

CUSTOMS DECLARANT
Regulation (EEC) N° 3632/85

Article 6

This Regulation shall not form an obstacle to provisions of the Member States which :

- (a) in accordance with Article 3 (3), limit pursuit of the activity of making customs declarations either in the name and on behalf of another person or in their own name but on behalf of another person, to persons authorized to pursue such an activity by the competent authorities of the Member State concerned, on conditions defined by the latter with regard specifically to :
- the professional qualifications required,
 - and the guarantees deemed necessary for pursuit of the activity ;
- (b) make the possibility for undertakings to use the services of paid employees specializing in making customs declarations in the name and on behalf of those undertakings subject to the condition that such employees are recognized by the competent authorities as having a suitable professional qualification.

Article 7

The provisions of this Regulation shall apply to declarations which have to be made to customs authorities, in accordance with Community rules, when Community goods are traded between Member States.

Article 8

This Regulation shall enter into force on 1 January 1987.

CUSTOMS TREATMENT AND TEMPORARY STORAGE : Directive 68/312/EEC

COUNCIL DIRECTIVE

of 30 July 1968

on harmonisation 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

(68/312/EEC)

- O.J. n° L 194 of 6.8.1968, p. 13

MODIFICATIONS (within the text)

1. Annex : modified by the Act of Accession of 22.1.1972
(O.J. n°s L 73 of 27.3.1972, p. 59 and L 2 of 1.1.1973, p. 13)
2. Annex : modified by the Act of Accession of 28.05.1979
(O.J. n° L 291 of 19.11.1979, p. 51)
3. Annex : modified by the Act of Accession of Spain and Portugal
of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 153)

CUSTOMS TREATMENT AND TEMPORARY STORAGE : Directive 68/312/EEC

Article 1

1. This Directive prescribes the rules which must be incorporated in the provisions laid down by law, regulation or administrative action in Member States in respect of customs treatment of goods entering the customs territory of the Community or coming from a free zone situated in the territory of the Community, and also the rules concerning provisional deposit of those goods where such a system either exists or is planned within a Member State.

2. Goods admitted to and allowed to remain on the customs territory of the Community, without immediately being placed under a customs procedure, shall be considered to be in temporary storage in particular for purposes of the national laws listed in the Annex to this Regulation.

TITLE I

Customs Treatment

Article 2

1. All goods entering the customs territory of the Community or coming from a free zone situated in the territory of the Community shall be subject to customs control.

2. They shall immediately be conveyed, by the route designated by the competent national authorities, to a customs office or other place designated by those authorities and under the supervision of the customs authorities.

Article 3

1. A summary declaration shall be lodged in respect of the goods to which Article 2 applies in accordance with paragraph 2, unless they have already been placed under a customs procedure or are immediately so placed.

2. Subject to the conditions prescribed by the competent national authorities any commercial, administrative or customs document may be treated as a summary declaration if it contains the following minimum information:

- the number, nature, marks and numbers of the packages;
- nature and gross weight of the goods;
- nature and characteristics of the means of transport by which the goods were brought in;
- place at which the goods were loaded on to this means of transport.

3. Paragraph 1 shall be without prejudice to the special provisions enabling the competent national authorities to waive the obligation to lodge a summary declaration with regard to goods imported by travellers or to goods forming the subject of frontier traffic, if those provisions ensure collection of customs duties, charges having equivalent effect and agricultural levies due in respect of those goods.

Article 4

1. The summary declaration shall be lodged immediately by the person responsible for the goods or by his agent. The competent national authorities may, however, fix a time limit for lodging of the declaration of not more than twenty-four hours after arrival of the goods at the customs office or place referred to in Article 2 (2), which time limit shall not include non-working days.

The summary declaration shall be stamped by the customs authorities.

2. Until a summary declaration has been lodged the goods may be unloaded only upon authorisation by the customs authorities and in places under their supervision.

CUSTOMS TREATMENT AND TEMPORARY STORAGE : Directive 68/312/EEC

TITLE II

Temporary storage

Article 5

All goods produced to customs in accordance with Articles 2 and 4 shall remain under customs control until the customs authorities authorise their removal. This provision shall apply also to goods arriving at the office of destination under a transit procedure.

Until then the goods shall remain on temporary storage in public or private premises designated by the competent national authorities and under conditions prescribed by them. The goods may be handled only to the extent that is usual for preserving them in their unaltered state, under conditions which shall be prescribed by those authorities.

Article 6

Goods to which Article 5 applies and which arrive by sea shall be placed under a customs procedure or redispached out of the Community before expiration of a time limit to be fixed by the competent national authorities. This time limit shall not extend beyond the forty-fifth day following the day on which the summary declaration was lodged or, where the goods concerned were previously placed under a transit procedure, beyond the forty-fifth day following the day of arrival of the goods at the office of destination.

Article 7

1. Goods to which Article 5 applies and which arrive by means other than by sea shall be placed under a customs procedure or redispached out of the Community before expiration of the time limit set by the competent national authorities. Such time limit shall not extend beyond the fifteenth day following the day on which the summary declaration was lodged or, where the goods concerned were previously placed under a transit procedure, beyond the fifteenth day following the day of arrival of the goods at the office of destination.

2. The time limit of fifteen days may be extended if required for the purpose of ascertaining the precise composition of the goods. The time limit shall not

be extended longer than is required for completion of this operation.

Article 8

1. Where the time limits fixed respectively in Articles 6 and 7 expire on a non-working day, they shall be extended until the end of the first working day thereafter.

2. Where exceptional circumstances so warrant, the competent national authorities may accordingly extend the time limits fixed respectively in Articles 6 and 7.

Article 9

Where, on expiry of the time limit appointed pursuant to Articles 6, 7 or 8 respectively, the goods have not been the subject of a declaration for the purpose of placing them under a customs procedure or have not been redispached out of the Community, the competent national authorities shall take the necessary measures to place them forthwith by official action under a customs procedure.

Article 10

The Member States shall bring into force not later than January 1969 the measures necessary to comply with this Directive.

Article 11

Each Member State shall inform the Commission of the provisions that it adopts in implementation of this Directive.

The Commission shall communicate this information to the other Member States.

Article 12

This Directive is addressed to the Member States.

CUSTOMS TREATMENT AND TEMPORARY STORAGE : Directive 68/312/EEC

ANNEX
(Article 1 (2))

1. *Federal Republic of Germany*
 - Verwahrung (Zollgesetz, 8)
2. *Kingdom of Belgium*
 - Magasins de dépôt provisoire /
Magazijnen voor voorlopige opslag (Arrêté royal of 7.7 1847, art. 155; Arrête
royal/Koninklijk Besluit of 18.2.1952, art. 7)
3. *French Republic*
 - Magasins et aires de dédouanement (Code des douanes, art. 82 bis to 82 sexes)
4. *Italian Republic*
 - Recinti doganali temporanea custodia
e magazzini doganali temporanea custo-
dia (Regolamento doganale, art. 21)
 - Magazzini sotto sorveglianza doganale e
copertoni sotto sorveglianza doganale (Regolamento doganale, art. 21 and the
amendments thereto)
5. *Grand Duchy of Luxembourg*
 - Magasins de dépôt provisoire (Arrêté grand-ducal of 20.4.1922, art. 1;
arrêté ministériel of 19.3.1952, art. 1)
6. *United Kingdom of Great
Britain and Northern
Ireland*
 - Transit sheds (Section 17 of the Customs and
Excise Act 1952, as amended by
Section 10 of the Finance Act
1966)
7. *Ireland*
 - Transit sheds (Customs Code vol.II)
 - Transit depots (Section 16, Finance Act 1967)
8. *Hellenic Republic*
 - ΧΩΡΟΙ ΠΡΟΣΩΡΙΝΗΣ ΕΝΑΠΟΘΕΣΕΩΣ
(Τελωνειακός Κώδιξ, άρθρα 22, 23 και 67)
9. *Spain*
 - Recintos de las Aduanas públicos y
privados (Ordenanzas de Aduanas, artículo 35;
Orden Ministerial de 29. 7. 1965 y Real
Decreto 1192/79 de 4 de abril)
10. *Portugal*
 - Depósitos reais (Reforma Aduaneira, artigos 116º a 125º),
 - Depósitos de trânsito (Reforma Aduaneira, artigos 134º a 139º),
 - Depósitos de baldeação (Reforma Aduaneira, artigos 134º a 139º),
 - Depósitos das encomendas
postais (Reforma Aduaneira, artigos 140º e 142º),
 - Depósitos da Casa da Moeda (Reforma Aduaneira, artigos 140º e 142º)

COUNCIL REGULATION (EEC) No 4151/88: Provisions applicable to goods brought into the customs territory of the Community

COUNCIL REGULATION (EEC) No 4151/88
of 21 December 1988
laying down the provisions applicable to goods brought into the customs
territory of the Community

- O.J. No L 367 of 31.12.1988, p. 1 -

COUNCIL REGULATION (EEC) No 4151/88: Provisions applicable to goods brought into the customs territory of the Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

In cooperation with the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas 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 ⁽⁴⁾,

as last amended by the Act of Accession of Spain and Portugal, laid down certain principles to be complied with in this field;

Whereas the rules to which goods brought into the customs territory of the Community are subject until they are assigned a customs-approved treatment or use are fundamental to the proper operation of the customs union; whereas it is therefore important to ensure that they are applied, to the greatest possible extent, uniformly throughout the Community; whereas, to that end, the present provisions of Directive 68/312/EEC should be replaced by a regulation incorporating all the necessary clarifications and amendments; whereas this will afford individuals a greater degree of legal certainty;

Whereas goods brought into the customs territory of the Community must be made subject to appropriate customs

supervision so as to ensure that the customs rules, and any other rules applicable to them, are complied with;

Whereas, to that end, the obligations incumbent on persons who bring goods into the customs territory of the Community and on persons who subsequently assume responsibility for those goods in order to move or store them until they are assigned a customs-approved treatment or use, should be defined; whereas the substance of those obligations must be specified in detail in respect of each of the stages reached by goods from their physical entry into the customs territory of the Community until they are assigned a customs-approved treatment or use;

Whereas each of those obligations must take account of the need for the customs authorities to exercise effective supervision of goods; whereas the substance of those obligations would therefore be varied according to the manner in which goods enter the customs territory of the Community; whereas that must apply in particular as regards determining the periods within which goods brought into the customs territory of the Community may remain in that territory until they are assigned a customs-approved treatment or use;

Whereas measures for the supervision of goods brought into the customs territory must take account of the special legal status of free zones and of the particular features of frontier-zone passenger traffic and of consignments sent by letter or parcel post;

Whereas, in order to ensure the best possible conditions for the supervision of goods awaiting assignment to a particular customs-approved treatment or use, their storage in temporary storage facilities approved by the customs authorities, and placed under the responsibility of the operators of such facilities, should be authorized;

Whereas the rules laid down by this Regulation are not, in principle, applicable to goods which are brought into the customs territory of the Community under the transit procedure; whereas, on the other hand, the provisions of this Regulation other than those concerning presentation must be applied to those goods once they have been presented to customs in accordance with the rules governing transit;

⁽¹⁾ OJ No C 356, 31. 12. 1985, p. 31.

⁽²⁾ OJ No C 88, 14. 4. 1986, p. 108 and OJ No C 326, 12. 12. 1988.

⁽³⁾ OJ No C 263, 20. 10. 1986, p. 9.

⁽⁴⁾ OJ No L 194, 6. 8. 1968, p. 13.

COUNCIL REGULATION (EEC) No 4151/88: Provisions applicable to goods brought into the customs territory of the Community

Whereas, where Community goods traded between Member States are subject, pursuant to Community rules, to measures requiring their presentation to customs, the provisions laid down with regard to goods brought into the customs territory of the European Community should, for the sake of simplification, apply *mutatis mutandis*;

Whereas it is important to ensure uniform application of this Regulation and make provision for that purpose for a Community procedure which will allow the measures for its implementation to be adopted within appropriate periods; whereas recourse should be had to the Committee on General Customs Rules set up by Article 24 of Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation⁽¹⁾, as last amended by Directive 81/853/EEC⁽²⁾, in order to establish close and effective cooperation between the Member States and the Commission in this field,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation lays down the provisions applicable to goods brought into the customs territory of the Community until they are assigned a customs-approved treatment or use.

Without prejudice to Articles 2, 3 (5) and 22, this Regulation shall not apply to goods which are placed under the transit procedure upon their entry into the customs territory of the Community.

2. For the purposes of this Regulation:

- (a) '*customs authority*' means any authority competent to apply customs rules, even if that authority is not part of the customs administration;
- (b) '*customs supervision*' means action taken in general by the customs authority with a view to ensuring compliance with customs rules and, where appropriate, with other rules applicable to goods brought into the customs territory of the Community;
- (c) '*control by the customs authority*' means the performance of sundry specific acts such as examining goods, verifying the existence and authenticity of documents, examining the accounts of undertakings and other records, inspecting means of transport, checking persons, conducting official inquiries, and other similar acts;
- (d) '*import duties*' means customs duties and charges having equivalent effect, agricultural levies and other import charges laid down under the common

agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products;

(e) '*Community goods*' means goods:

- entirely obtained in the customs territory of the Community without the addition of goods from third countries or territories which are not part of the customs territory of the Community,
- from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State,
- obtained in the customs territory of the Community either from goods referred to exclusively in the second indent or from goods referred to in the first and second indents;

(f) '*non-Community goods*' means goods other than those referred to in (e).

Without prejudice to international agreements concluded in the field of transit, goods which, while fulfilling the conditions laid down in (e), are reintroduced into the customs territory of the Community after export therefrom are also considered as non-Community goods;

(g) '*person*' means:

- a natural person,
- a legal person, or
- when this possibility is provided for in the rules in force, an association of persons recognized as having legal capacity but lacking the legal status of legal persons.

TITLE I

Entry of goods into the customs territory of the Community

Article 2

Goods brought into the customs territory of the Community shall, from the time of their entry, be subject to customs supervision. They may also be subject to control by the customs authority, in accordance with the provisions in force.

Article 3

1. Goods brought into the customs territory of the Community shall be conveyed by the person bringing them into the Community without delay, by the route specified by the customs authority and in accordance with its instructions, if any:

⁽¹⁾ OJ No L 205, 13. 8. 1979, p. 19.

⁽²⁾ OJ No L 319, 7. 11. 1981, p. 1.

COUNCIL REGULATION (EEC) No 4151/88: Provisions applicable to goods brought into the customs territory of the Community

- (a) either to the customs office specified by the customs authority or to any other place specified or approved by that authority;
- (b) or to a free zone, if the goods are to be brought into that free zone directly:
- either by sea or air,
 - or by land, without passing through another part of Community territory, where the free zone adjoins the land frontier between a Member State and a third country.

The provisions of (a) above shall also apply to goods leaving a free zone situated in the customs territory of the Community, unless the goods leave the zone by sea or air without being placed under a transit procedure or another customs procedure.

2. Any person who assumes responsibility for the carriage of goods after they have been brought into the customs territory of the Community, *inter alia* as a result of transshipment, shall become responsible for compliance with the obligation laid down in paragraph 1.

3. Goods brought into the customs territory of the Community shall be deemed to include goods which, although still outside that territory, may be subjected to control by the customs authority of a Member State by virtue of provisions in force, notably as a result of an agreement concluded between that Member State and a third country.

4. Paragraph 1 (a) shall not preclude implementation of any autonomous provisions or provisions reached by agreement in force in the Member States with respect to tourist traffic, frontier traffic or postal traffic, on condition that customs supervision and customs control possibilities are not thereby jeopardized.

5. Paragraph 1 (a) shall also apply to goods which are already under a transit procedure on their entry into the customs territory of the Community.

6. Paragraph 1 shall not apply to goods on board ships or aircraft crossing the territorial waters or airspace of the Member States without having as their destination a port or airport situated in these Member States.

Article 4

1. Where, by reason of unforeseeable circumstances or *force majeure*, the obligation laid down in Article 3 (1) cannot be complied with, the person bound by that obligation or any other person acting in his place shall inform the customs authority of the situation without delay. Where the unforeseeable circumstances or *force majeure* do not result in total loss of the goods, the customs authority shall also be informed of their precise location.

2. Where, by reason of unforeseeable circumstances or *force majeure*, a ship or aircraft covered by Article 3 (6) is forced to put into port or land temporarily in the customs territory of the Community and the obligation laid down in Article 3 (1) cannot be complied with, the person bringing the ship or aircraft into the customs territory of the Community or any other person acting in his place shall inform the customs authority of the situation without delay.

3. The customs authority shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1 as well as those on board a vessel or aircraft in accordance with paragraph 2 and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authority.

TITLE II

Presentation to customs of goods brought into the customs territory of the Community

Article 5

Goods which, pursuant to Article 3 (1) (a), arrive at the customs office or other place designated or approved by the customs authority shall be presented to customs by the person who brought the goods into the customs territory of the Community or, if appropriate, by the person who assumes responsibility for carriage of the goods following such entry.

Presentation of goods to customs shall consist in informing the customs authority, in the requisite manner, that the goods have arrived.

Article 6

Article 5 shall not preclude the implementation of specific rules relating to goods:

- (a) carried by travellers;
- (b) released for free circulation or placed under another customs procedure but not presented to customs;
- (c) passing through the territory of a Member State under a national transit procedure.

Article 7

Goods may, once they have been presented to customs, and with the permission of the customs authority, be examined or samples thereof may be taken, in order that they may be assigned a customs-approved treatment or use. Such permission shall be granted, on request, to the person authorized to assign the goods such treatment or use or to his representative.

COUNCIL REGULATION (EEC) No 4151/88: Provisions applicable to goods brought into the customs territory of the Community

TITLE III

Summary declaration and unloading of goods presented to customs

Article 8

Subject to Article 10, goods presented to customs within the meaning of Article 5 shall be covered by a summary declaration.

The summary declaration shall be lodged once the goods have been presented to customs. The customs authority may, however, allow a period for lodging the declaration which shall not extend beyond the first working day following the day on which the goods are presented to customs.

Article 9

1. The summary declaration shall be made on a form corresponding to the model prescribed by the customs authority. However, the customs authority may permit the use, as a summary declaration, of any commercial or official document which contains the particulars necessary for identification of the goods.

2. The summary declaration shall be lodged by:

- (a) the person who conveyed the goods into the customs territory of the Community or by any person who assumes responsibility for carriage of the goods following such entry, or
- (b) the person in whose name the persons referred to in subparagraph (a) acted, or
- (c) the representative of any of the persons referred to in (a) and (b).

3. The summary declaration shall be signed by the person lodging it. The customs authority shall stamp and retain it for the purpose of verifying that the goods to which it relates are assigned a customs-approved treatment or use within the periods laid down in Article 15.

4. The summary declaration may be drawn up in computerized form. In that case, the rules laid down in paragraph 3 shall be adapted accordingly.

Article 10

Without prejudice to the provisions applicable to goods imported by travellers and consignments by letter and parcel post, the customs authority may waive the lodging of a summary declaration, on condition that this does not jeopardize customs supervision of the goods, where, prior to the expiry of the period referred to in Article 8, the said goods are:

- (a) entered for release for free circulation or for another customs procedure; or
- (b) re-dispatched out of the customs territory of the Community, where appropriate after transshipment, or placed in a free zone; or

(c) destroyed with the permission of the customs authority.

Article 11

1. Goods may be unloaded or transhipped from the means of transport carrying them in places designated or approved by the customs authority solely with the permission of that authority.

However, such permission shall not be required in the event of imminent danger necessitating the immediate unloading of all or part of the goods. In that case, the customs authority shall be informed accordingly forthwith.

2. For the purpose of inspecting goods and the means of transport carrying them, the customs authority may at any time require goods to be unloaded.

Article 12

1. Goods covered by a summary declaration which have not been unloaded from the means of transport carrying them shall be represented intact by the person referred to in Article 9 (2) whenever the customs authority so requires.

2. Any person who, in order to move or store them, holds goods after they have been unloaded, shall become responsible for compliance with the obligation to represent goods intact at the request of the customs authority.

Article 13

Goods shall not be removed from their original position without the permission of the customs authority.

TITLE IV

Customs-approved treatment or use of goods presented to customs

Article 14

1. Goods presented to customs shall be assigned a customs-approved treatment or use which may be:

- (a) their release for free circulation or placement under another customs procedure,
- (b) their entry into a free zone or their re-dispatch out of the customs territory of the Community,
- (c) their destruction with the permission of the customs authority under the conditions laid down by that authority, or,
- (d) their abandonment to the Exchequer, where provision is made therefore under national law.

The abandoning or destruction of goods must not entail any expense to the Exchequer.

2. Any waste or scrap resulting from destruction, as referred to in paragraph 1 (c), shall be assigned any other customs-approved treatment or use referred to in paragraph 1.

COUNCIL REGULATION (EEC) No 4151/88: Provisions applicable to goods brought into the customs territory of the Community

Article 15

1. Where goods are covered by a summary declaration, they must have been entered for release for free circulation or for another customs procedure or be covered by an application for assignment of another customs-approved treatment or use referred to in Article 14 within the periods determined by the customs authority. The said periods shall not exceed:

- (a) forty-five days from the date on which the summary declaration is lodged in the case of goods carried by sea,
- (b) twenty days from the date on which the summary declaration is lodged in the case of goods carried otherwise than by sea.

2. Where circumstances so warrant, the customs authority may authorize an extension of the periods referred to in paragraph 1. Such extension shall not however exceed genuine needs which are justified by the circumstances.

TITLE V

Temporary storage of goods

Article 16

Until such time as they are assigned a customs-approved treatment or use referred to in Article 14, goods presented to customs shall, following such presentation, have the status of goods in temporary storage. Such goods shall hereinafter be described as 'goods in temporary storage'.

Article 17

1. Goods in temporary storage shall be stored only in places approved by the customs authority under the conditions laid down by that authority.

2. The customs authority may require the person holding the goods to provide a security with a view to ensuring payment of any customs debt which may arise under Article 2 (1) (c) and (d) of Council Regulation (EEC) No 2144/87 of 13 July 1987 on customs debt⁽¹⁾.

Article 18

Without prejudice to Article 7, goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

Article 19

1. The customs authority shall without delay take all measures necessary, including the sale of the goods, to regularize the situation of goods in respect of which the formalities necessary for them to be assigned a customs-approved treatment or use referred to in Article 14 are not

initiated within the periods determined in accordance with Article 15.

2. The customs authority may, at the risk and expense of the person holding them, have the goods in question transferred to a special place, which is under its supervision, until their situation is regularized.

TITLE VI

Temporary storage facilities

Article 20

1. Where the places referred to in Article 17 (1) have been approved on a permanent basis for the storage of goods in temporary storage, such places shall be described as 'temporary storage facilities'.

2. In order to ensure implementation of the customs rules, the customs authority may, where it does not itself manage the temporary storage facility, require that:

- (a) temporary storage facilities be double-locked, one key being held by the said customs authority;
- (b) the person operating the temporary storage facility keep stock accounts which enable the movements of goods to be traced.

Article 21

Goods shall be placed in a temporary storage facility on the basis of the summary declaration. However, the customs authority may require the lodging of a specific declaration made on a form corresponding to a model which it prescribes.

TITLE VII

Provisions applicable to non-Community goods which have moved under a transit procedure

Article 22

1. Once non-Community goods which have moved under a transit procedure reach their destination in the customs territory of the Community and have been presented to customs in accordance with the rules governing transit, Articles 8 to 21 shall apply.

2. Where goods are moved under Community transit or common transit procedure, the copy of the transit document retained by the office of destination shall constitute the summary declaration.

TITLE VIII

Provisions applicable to Community goods

Article 23

Where Community goods brought into the territory of a Member State are subject to measures requiring their presentation to customs pursuant to Community rules, this Regulation shall apply *mutatis mutandis*.

⁽¹⁾ OJ No L 201, 22. 7. 1987, p. 15.

COUNCIL REGULATION (EEC) No 4151/88: Provisions applicable to goods brought into the customs territory of the Community

TITLE IX

Final provisions

Article 24

Where the circumstances so require, the customs authority may have goods presented to customs destroyed. The customs authority shall inform the holder of the goods accordingly. Costs incurred as a result of the destruction of the goods shall be borne by the holder.

Article 25

The provisions necessary for implementing this Regulation shall be adopted in accordance with the procedure laid down in Article 26 (2) and (3) of Directive 79/695/EEC.

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

Done at Brussels, 21 December 1988.

Article 26

1. Directive 68/312/EEC is hereby repealed.

References to that Directive shall be construed as references to this Regulation.

2. Article 5 (3) of Council Regulation (EEC) No 2151/84 of 23 July 1984 on the customs territory of the Community ⁽¹⁾, as last amended by Regulation (EEC) No 319/85 ⁽²⁾, is hereby repealed.

Article 27

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

It shall be applicable from the date of implementation of Council Regulation (EEC) No 2503/88 of 25 July 1988 on customs warehouses ⁽³⁾ and Council Regulation (EEC) No 2504/88 of 25 July 1988 on free zones and free warehouses ⁽⁴⁾.

For the Council

The President

V. PAPANDREOU

⁽¹⁾ OJ No L 197, 27. 7. 1984, p. 1.

⁽²⁾ OJ No L 34, 7. 2. 1985, p. 32.

⁽³⁾ OJ No L 225, 15. 8. 1988, p. 1.

⁽⁴⁾ OJ No L 225, 15. 8. 1988, p. 8.

REGULATION (EEC) N° 1900/85

**COUNCIL REGULATION (EEC) No 1900/85
of 8 July 1985
introducing Community export and import declaration forms**

- O.J. N° L 179 of 11.07.1985 -

Modified by:

- Regulation (EEC) N° 1059/86 of 8 April 1986
(O.J. N° L97 of 12.04.1986, p. 7)

Implementing Regulations

- Regulation (EEC) No 2793/86 of 22.07.1986
(O.J. No L 263 of 15.09.86)
Turn to Section IX-F

REGULATION (EEC) N° 1900/85

Article 1

Without prejudice to provisions on customs transit, this Regulation shall apply to goods which, in trade with third countries or intra-Community trade in goods not complying with the conditions laid down in Article 9 (2) of the Treaty, are the subject of a written import or export declaration, hereinafter referred to as 'declaration'.

Article 2

1. Declarations for:

- permanent or temporary export or re-export of goods outside the customs territory of the Community,
- dispatch from one Member State to another of goods not complying with the conditions laid down in Article 9 (2) of the Treaty,

shall be made out on a form EX corresponding to the specimen form COM drawn up in accordance with Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form to be used in trade on goods within the Community (6).

2. The form EX referred to in paragraph 1 may be supplemented, as necessary, by one or more supplementary forms EX/c corresponding to the specimen supplementary form COM/c drawn up in accordance with Regulation (EEC) No 679/85.

Article 3

1. Declarations for:

- placing goods imported into the customs territory of the Community under any customs procedure,
- placing goods not complying with the conditions laid down in Article 9 (2) of the Treaty in trade between two Member States under a customs procedure at destination,

shall be made out on a form IM corresponding to the specimen form COM drawn up in accordance with Regulation (EEC) No 679/85.

2. The form IM referred to in paragraph 1 may be supplemented, as necessary, by one or more supplementary forms IM/c corresponding to the specimen supplementary form COM/c drawn up in accordance with Regulation (EEC) No 679/85.

Article 3a

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure applied for and, without prejudice to the possible application of penal provisions, shall be equivalent to the engagement of responsibility, under the provisions in force in the Member States, in respect of:

- the accuracy of the information given in the declaration,
- the authenticity of the documents attached, and
- the observance of all the obligations inherent in the entry of the goods in question under the procedure concerned.

Article 4

When forms EX, EX/c, IM and IM/c are used, Member States may use the boxes which, on forms COM and COM/c, have no number or are not designated by a letter to require items of information other than those provided for under Regulation (EEC) No 679/85.

Article 5

Each Member State shall determine the number of copies of which forms EX, EX/c, IM and IM/c shall consist, the colour and weight of the paper to be used, and the description and number of each copy.

Article 6

1. Nothing in this Regulation shall affect:

- (a) the application of Council Regulation (EEC) No 1736/75 of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States (1);
- (b) the use of special import or export declaration forms applicable by virtue of international agreements;
- (c) the use of special import or export declaration forms laid down under simplified procedures, and in particular forms containing the particulars of the declaration in general, periodic or recapitulative form;
- (d) the adaptation, as necessary and in accordance with the procedure referred to in Article 17 of Regulation (EEC) No 678/85, of the specimen form to the technical constraints inherent in the computerized processing of declarations;
- (e) the use of special forms to facilitate declarations in particular cases.

2. Member States may refrain from applying this Regulation in regard to agreements or arrangements concluded or to be concluded between two or more of them which are designed to simplify formalities in trade between them.

REGULATION (EEC) N° 1900/85

Article 7

1. Regulation (EEC) No 2102/77 is hereby repealed.
2. In all Community acts in which reference is made to Regulation (EEC) No 2102/77, the reference shall be construed as a reference to this Regulation.

Article 8

Subject to Article 4, the provisions for applying this Regulation, and in particular, those relating to the codes to be used in connection with forms EX, EX/c, IM and IM/c for trade in goods between the Community and non-member countries and for trade between Member States in goods not complying with the conditions laid down in Article 9 (2) of the Treaty shall be adopted in accordance with the procedure referred to in Article 17 of Regulation (EEC) No 678/85.

Article 9

Each Member State shall inform the Commission of the measures it takes to apply this Regulation.

The Commission shall communicate this information to the other Member States.

Article 10

This Regulation shall enter into force on 1 April 1986.

It shall apply from 1 January 1988.

Commission Regulation (EEC) N° 2793/86
laying down the codes to be used in the forms laid down in Council Regulation (EEC)
No 678/85, 1900/85 and 222/77

COMMISSION REGULATION (EEC) No 2793/86

of 22 July 1986

laying down the codes to be used in the forms laid down in Council Regulations (EEC)
No 678/85, (EEC) No 1900/85 and (EEC) No 222/77

- O.J. N° L 263 of 15 September 1986, p. 74 -

MODIFICATIONS

1. Commission Regulation (EEC) No 1469/88 of 26 May 1988
(O.J. No L 132 of 28.05.1988, p. 67)

Commission Regulation (EEC) N° 2793/86
laying down the codes to be used in the forms laid down in Council Regulation (EEC)
No 678/85, 1900/85 and 222/77

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 679/85 of 18 February 1985 introducing a specimen declaration form to be used in trade in goods within the Community ⁽¹⁾, as amended by Regulation (EEC) No 2791/86 ⁽²⁾, and in particular Article 3 thereof,

Having regard to Council Regulation (EEC) No 1900/85 of 8 July 1985 introducing Community export and import declaration forms ⁽³⁾, as amended by Regulation (EEC) No 1059/86 ⁽⁴⁾, and in particular Article 8 thereof,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit ⁽⁵⁾, as last amended by Regulation (EEC) No 1901/85 ⁽⁶⁾, and in particular Article 57 thereof,

Whereas Council Regulation (EEC) No 678/85 of 18 February 1985 simplifying formalities in trade in goods within the Community ⁽⁷⁾ provides that the formalities connected with such trade shall be completed using a single document; whereas the specimen form of that document has been laid down in Regulation (EEC) No 679/85; whereas Regulations (EEC) No 1900/85 and (EEC) No 222/77 provide respectively that export and import declarations, on the one hand, and Community transit declarations, on the other, must be made out on a form corresponding to the specimen form COM drawn up in accordance with Regulation (EEC) No 679/85;

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

Done at Brussels, 22 July 1986.

For the Commission

COCKFIELD

Vice-President

Whereas certain of the particulars included in these forms must be given in code form; whereas in order to give full effect to the single document reform it is necessary to draw up, as far as possible, codes common to all the Member States; whereas for practical reasons as well as in order to make the task of commercial operators easier, such codes must concern both intra-Community trade and trade with third countries;

Whereas the measures laid down in this Regulation are in accordance with the opinion of the Committee on the movement of goods,

HAS ADOPTED THIS REGULATION:

Article 1

The codes to be used in the forms laid down in Regulations (EEC) No 678/85, (EEC) No 1900/85 and (EEC) No 222/77 are those contained in the Annex hereto.

Article 2

Each Member State shall inform the Commission of the measures taken to apply this Regulation.

The Commission shall communicate this information to the other Member States.

Article 3

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

It shall apply from 1 January 1988.

⁽¹⁾ OJ No L 79, 21. 3. 1985, p. 7.

⁽²⁾ See page 1 of this Official Journal.

⁽³⁾ OJ No L 179, 11. 7. 1985, p. 4.

⁽⁴⁾ OJ No L 97, 12. 4. 1986, p. 7.

⁽⁵⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽⁶⁾ OJ No L 179, 11. 7. 1985, p. 6.

⁽⁷⁾ OJ No L 79, 21. 3. 1985, p. 1.

Commission Regulation (EEC) N° 2793/86
laying down the codes to be used in the forms laid down in Council Regulation (EEC)
No 678/85, 1900/85 and 222/77

ANNEX

CODES TO BE USED IN THE FORMS LAID DOWN IN COUNCIL REGULATIONS (EEC) No 678/85,
(EEC) No 1900/85 AND (EEC) No 222/77

BOX 1: DECLARATION

First subdivision

The symbols applicable are as follows:

COM: — declaration for dispatch, entry for home use or for placing the goods under any other procedure in the Member State of destination, of Community goods (goods originating in the Community or which have been put into free circulation),

EX: — declaration for dispatch to another Member State of non-Community goods,
— declaration for export outside the customs territory of the Community.

IM: — declaration for import (entry for free circulation, entry for home use or for placing the goods under any other procedure in the Member State concerned) of non-Community goods.

Second subdivision

This subdivision must not be used when the form is used only for the Community Transit procedure or as a document justifying the Community character of the goods.

The codes applicable are given below:

- 0: Entry for free circulation only.
This code is not to be used for goods reimported after temporary export — cf. code 6.
- 1: Permanent dispatch/export.
This code is not to be used for redispach/re-export following temporary introduction/import — cf. code 3.
- 2: Temporary dispatch/export.
- 3: Redispach/re-export.
This code is not to be used for the case of temporary dispatch/export — cf. code 2. It can only apply to goods previously introduced/imported temporarily or to goods placed on introduction/importation under a warehouse procedure.
- 4: Entry for home use.
This code is not to be used for the case of reintroduction/reimportation — cf. code 6.
- 5: Temporary introduction/importation.

Commission Regulation (EEC) N° 2793/86
laying down the codes to be used in the forms laid down in Council Regulation (EEC)
No 678/85, 1900/85 and 222/77

- 6: Reintroduction/reimportation.
This code can only apply to goods previously dispatched/exported temporarily.
- 7: Entry for warehousing, including placing goods in other premises under customs or administrative control.
- 9: Processing under customs control (before entry for free circulation).

Third subdivision

This subdivision must be completed only when the form is to be used for the purposes of the Community transit procedure or as a document proving the Community status of the goods.

The symbols applicable are as follows:

- T 1: Goods moving under the external Community transit procedure.
- T 2: Goods moving under the internal Community transit procedure.
- T -: Mixed consignment of T 1 and T 2 goods, specified in separate continuation forms or loading lists for each type of goods.
(The empty space after the symbol T should be struck through.)
- T 2L: Document proving the Community status of the goods.

During the transitional period following the accession of new Member States, the symbols T 2 and T 2L should be followed, where appropriate, by the appropriate symbol, i. e.:

- ES: For goods having the status of 'Spanish' goods;
- PT: For goods having the status of 'Portuguese' goods.

BOX 15a: COUNTRY OF DISPATCH/EXPORT

The provisions of Regulation (EEC) No 1736/75 of 24 June 1975 (OJ No L 183 of 14 July 1975, p. 3) are applicable.

BOX 15b: REGION OF DISPATCH/EXPORT

Codes to be adopted by the Member States.

BOX 17a: COUNTRY OF DESTINATION

The provisions of Regulation (EEC) No 1736/75 of 24 June 1975 (OJ No L 183 of 14 July 1975, p. 3) are applicable.

BOX 17b: REGION OF DESTINATION

Codes to be adopted by the Member States.

BOX 18: NATIONALITY OF THE MEANS OF TRANSPORT ON DEPARTURE/ARRIVAL

The codes adopted for box 15a are applicable.

BOX 19: CONTAINER

The codes applicable are given below:

- 0: goods not transported in containers.
- ±: goods transported in containers.

Commission Regulation (EEC) N° 2793/86
laying down the codes to be used in the forms laid down in Council Regulation (EEC)
No 678/85, 1900/85 and 222/77

BOX 20: DELIVERY TERMS

The codes and statements to be entered, if appropriate, in the first two subdivisions of this box are given below:

First subdivision	Meaning	Second subdivision
<i>Incoterm code</i>	<i>Incoterm — ICC/ECE</i>	<i>Place to be specified</i>
EXW	EX WORKS	locality of works
FOR	FREE ON RAIL	named departure point
FAS	FREE ALONGSIDE SHIP	named port of shipment
FOB	FREE ON BOARD	named port of shipment
CFR	COST and FREIGHT (C & F)	named port of destination
CIF	COST, INSURANCE and FREIGHT	named port of destination
EXS	EX SHIP	named port of destination
EXQ	EX QUAY	duty paid named port
DAF	DELIVERY AT FRONTIER	named place of delivery at frontier
DDP	DELIVERED DUTY PAID	named place in country of importation
FOA	FOB AIRPORT	named airport of departure
FRC	FREE CARRIER	..... named point
DCP	FREIGHT	named point of destination
	CARRIAGE } PAID TO	
CIP	FREIGHT	named point of destination
	CARRIAGE AND INSURANCE } PAID TO	
XXX	DELIVERY TERMS OTHER THAN THOSE LISTED ABOVE	narrative description of delivery terms given in the contract

The Member States may require the following specifications in the third subdivision:

- 1: place situated in the territory of the Member State concerned.
- 2: place situated in the territory of another Member State.
- 3: other (place situated outside the Community).

BOX 21: NATIONALITY OF THE ACTIVE MEANS OF TRANSPORT AT THE BORDER

The codes adopted for box 15a are applicable.

BOX 22: INVOICE CURRENCY

The codes adopted for box 15a are applicable. In addition, when the invoice is in ECU, the code to be used under the nomenclature is 900 (alpha-2 equivalent: EU).

BOX 24: NATURE OF THE TRANSACTION

The list of codes applicable is given below.

The Member States which require this item of information must use all the single digit codes listed in column A (excluding where applicable, code 9), this digit being entered in the left-hand side of the box. They may also provide for entry in the right-hand side of the box of a second digit from the list in column B.

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A	B
1: Purchase/sale, except purchase sale under a joint production contract; this code also covers transactions compensated in kind and supplies on consignment or commission	1: Outright purchase/sale (except as given below) 2: Consignment 3: Commission 4: Supply for sale 'on approval' or after trial 5: Exchange of goods compensated in kind 6: Sale for export by foreigner travelling in Member State concerned
2: Loans, for which a charge is made, hire, leasing; this code covers supplies of goods for temporary use in another country without transfer of ownership	1: Loan or hire 2: Leasing
3: Operation with a view to job processing, except under joint production contract	1: Operation for job processing, excluding repair and maintenance 2: Repair and maintenance against payment 3: Repair and maintenance free of charge
4: Operation following job processing, except under joint production contract	1: Operation following job processing, excluding repair and maintenance 2: Repair and maintenance against payment 3: Repair and maintenance free of charge
5: Supply of goods under joint production contract (specify programme in 'Additional information' box)	1: For defence purposes 2: For civil purposes
6: Transactions without compensation (financial or otherwise) excluding repair, maintenance, returned goods, and standard exchange	1: Goods entered for warehousing for foreign account 2: Gifts by country of dispatch and food aid under EEC Regulation 3: Disaster relief (equipment) 4: Transactions without compensation (financial or otherwise) involving goods which will not be re-exported or compensated by the importation of equivalent goods 5: Other
7: Returned consignments after registration of the transaction under codes 1 and 2 above	1: Goods on which payment has been made 2: Goods on which no payment has been made
8: Standard exchange	1: Giving rise to payment 2: Not giving rise to payment
9: Other (to be specified in 'Additional information' box)	

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BOX 25: MODE OF TRANSPORT AT THE BORDER

The list of codes applicable is given below:

Code for modes of transport, post and other consignments

A. single-figure code (obligatory)

B. two-figure code (second digit optional for Member States)

A.	B.	Denomination
1	10	Sea transport
	12	Railway wagon on sea-going vessel
	16	Powered road vehicle on sea-going vessel
	17	Trailer or semi-trailer on sea-going vessel
	18	Inland waterway vessel on sea-going vessel
2	20	Rail transport
	23	Road vehicle on rail-wagon
3	30	Road transport
4	40	Air transport
5	50	Mail
7	70	Fixed transport installations
8	80	Inland waterway transport
9	90	Own propulsion

BOX 26: INLAND MODE OF TRANSPORT

The codes adopted for box 25 are applicable.

BOX 27: PLACE OF LOADING/UNLOADING

Codes to be adopted by the Member States.

BOX 28: FINANCIAL AND BANKING DATA

Codes to be adopted by the Member States.

BOX 29: OFFICE OF EXIT/ENTRY

Until codes are harmonized at Community level, the use of codes to be adopted by the Member States is optional for the Member States.

BOX 33: COMMODITY CODE

First subdivision (eight digits)

To be completed in accordance with the Community's goods nomenclature.

Second subdivision (three digits)

To be completed in accordance with the national user tariff and TARIC (one national statistical digit and two Community digits for the application of specific Community measures).

Third subdivision (three digits)

Codes to be adopted by the Member States concerned (for the application of national measures).

Fourth subdivision (Additional TARIC code) (four digits)

To be completed in accordance with the TARIC.

Fifth subdivision (excise reference) (four digits)

Codes to be adopted by the Member States concerned.

BOX 34a: COUNTRY OF ORIGIN

The codes adopted for box 15a are applicable.

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BOX 34b: REGION OF ORIGIN/PRODUCTION

Codes to be adopted by the Member States concerned.

BOX 37: PROCEDURE (ON DISPATCH/EXPORT/AT DESTINATION/IMPORT)

A. First subdivision:

The codes to be given in this subdivision make use of those given in the second subdivision of box 1, which they develop further.

These are four-figure codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below. From this list the Member States shall specify which of the codes must be used.

'Previous procedure' shall be taken to mean the procedure under which, before being placed under the procedure requested, the goods were placed in the Member State in which the formalities applying to that procedure are carried out, except when, to the operator's knowledge, the goods were placed under the inward or outward processing procedure or the procedure for processing under customs control in another Member State. In these cases, one of these procedures is the previous procedure.

For example:

goods imported for further inward processing (suspension system) after having been placed under the inward processing procedure (suspension system) in another Member State = 5154 (not 5100).

It should be specified that when the previous procedure is a warehousing procedure, or temporary import for return in an unaltered state, or when the goods have come from a free zone, the code for that situation should be used only when the goods have not been placed under a customs economic procedure (inward processing, outward processing and processing under customs control).

For example:

re-export of goods imported under the customs inward processing procedure (suspension system) and subsequently placed under the customs warehouse procedure = 3151 (not 3171).

(First operation 5100; second operation 7151; re-export 3151).

Similarly, in the case of reimportation of goods previously temporarily exported, placing under one of the abovementioned suspensive procedures is to be regarded as a simple importation under that procedure. Indication of the 'reimportation' aspect is to be given only when the goods are released for free circulation.

For example:

Entry for home use (with simultaneous entry for free circulation) of goods exported under the customs outward processing procedure and placed under a customs warehouse procedure on reimportation = 6121 (not 6171) (first operation: temporary export (OPR) = 2100; second operation: customs warehouse = 7121; entry for home use + free circulation = 6121).

List of procedures for coding purposes

(Two of these basic elements must be combined to produce a four-figure code)

- 01: Free circulation only
- 02: Free circulation with application of the inward processing procedure (drawback system) ⁽¹⁾
- 05: Free circulation with simultaneous entry under an inward processing procedure other than those referred to under codes 02 and 51
- 06: Free circulation with simultaneous entry of the goods under a temporary use procedure

⁽¹⁾ Council Directive No 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (OJ No L 58, 8. 3. 1969, p. 1).
Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements — Article 1 (2) (b) (see also paragraph (3) (o)) (OJ No L 188, 20. 7. 1985, p. 1).

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- 07: Free circulation with simultaneous entry of the goods under a warehouse procedure (including placing in other premises under fiscal control)
- 08 (a): Goods released for free circulation under the inward processing procedure (drawback system) in another Member State ⁽¹⁾
- 10: Permanent dispatch/export
- 21: Temporary dispatch/export under the customs outward processing procedure ⁽²⁾
- 22: Temporary dispatch/export under an outward processing procedure other than that referred to under code 21
- 23: Temporary dispatch/export for return in an unaltered state
- 24(a): Goods previously placed under the customs outward processing procedure in another Member State ⁽²⁾
- 30: Redispatch/re-export of Community goods
- 31: Redispatch/re-export of goods which are not in free circulation
- 40: Home use with simultaneous entry for free circulation
- 41: Home use with simultaneous entry for free circulation for the inward processing procedure (drawback system) ⁽¹⁾
- 42: Home use of goods previously released for free circulation in the same Member State
- 43: Home use of goods previously released for free circulation in another Member State or originating in another Member State
- 44(a): Goods released for home use and free circulation under the inward processing procedure (drawback system) in another Member State ⁽¹⁾
- 45: Partial entry for home use with simultaneous entry for free circulation and for a warehousing procedure including deposit in other premises under fiscal control
- 46: Partial entry for home use and placing under a warehousing procedure (including deposit in other premises under fiscal control) of goods previously released for free circulation in another Member State or originating in another Member State.
- 51: Inward processing procedure (suspension system) ⁽³⁾
- 52: Inward processing procedure other than those referred to under codes 02 and 51
- 53: Temporary introduction for return in an unaltered state (temporary use) or temporary importation for return in an unaltered state ⁽⁴⁾
- 54 (a): Goods placed or obtained under the inward processing procedure (suspension system) ⁽³⁾ carried out in another Member State (and not released for free circulation there)
- 60: Reimportation with entry for free circulation only
- 61: Reimportation with simultaneous entry for free circulation and home use
- 62: Reintroduction with entry for home use only
- 65: Reimportation with simultaneous entry for free circulation and an inward processing procedure other than those referred to under codes 02 and 51

⁽¹⁾ Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (OJ No L 58, 8. 3. 1969, p. 1).
Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements — Article 1 (2) (b) (see also paragraph (3) (o)) (OJ No L 188, 20. 7. 1985, p. 1).

⁽²⁾ Council Directive 76/119/EEC of 18 December 1975 on the harmonization of provisions laid down by law, regulation or administrative action in respect of outward processing (OJ No L 24, 30. 1. 1976, p. 58; OJ No L 165, 25. 6. 1976, p. 44; OJ No L 180, 18. 7. 1976, p. 19).

⁽³⁾ Regulation EEC No 1999/85 Article 1 (2) (a) (EEC) No 1999/85 (see also paragraph (3) (n)).

⁽⁴⁾ Council Regulation (EEC) No 3599/82 of 21 December 1982 on (EEC) No 1999/85 temporary import arrangements (OJ No L 376, 31. 12. 1982, p. 1.)

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- 66: Reimportation with simultaneous entry for free circulation and a temporary use procedure for return in an unaltered state
- 67: Reimportation with simultaneous entry for free circulation and a warehouse procedure (including deposit in other premises under fiscal control)
- 71: Customs warehousing procedure ⁽¹⁾ including deposit in other premises under customs control
- 72: Warehousing of national goods (including deposit in other premises under fiscal control)
- 73: Warehousing of Community — other than national — goods (including deposit in other premises under fiscal control)
- 74: Warehousing of goods entered simultaneously for free circulation for the inward processing procedure (drawback system) ⁽²⁾
- 75: Warehousing of goods entered simultaneously for the inward processing procedure (suspension system) ⁽³⁾
- 76: Export warehousing or deposit in a free zone with advance payment of export refunds for products or goods intended for export without further processing ⁽⁴⁾
- 77: Warehousing with intention to export with advance payment of export refunds for processed products and goods obtained from basic products ⁽⁵⁾
- 78: Free zone except in the case provided for under code 76 ⁽⁶⁾
- 91: Procedure for processing goods under customs control before entering them for free circulation ⁽⁷⁾
- 92 (a): Goods placed or obtained under the procedure for processing under customs control ⁽⁷⁾ another Member State (and not released for free circulation there)
- 93: Destruction (under customs control)
- 94: Permanent use under customs control
- 95: Supplies for ships' and aircraft stores
- 96: Supplies by duty- and tax-free shops at ports and airports
- NB: The code 00 may be used to indicate no previous procedure (i. e. as the third and fourth digits only).
- (a) These codes cannot be used as the first two digits of the procedure code, but for only to indicate the previous procedure, e. g.
- 4054 = entry for free circulation and home use of goods previously placed under IPR — suspension system in another Member State.

⁽¹⁾ Council Directive 69/74/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to customs warehousing procedures (OJ No L 58, 8. 3. 1969, p. 7).

⁽²⁾ Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (OJ No L 58, 8. 3. 1969, p. 1).
Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements — Article 1 (2) (b) (see also paragraph (3) (o)) (OJ No L 188, 20. 7. 1985, p. 1).

⁽³⁾ Regulation (EEC) No 1999/85 — Article 1 (2) (a) (see also paragraph (3) (n)).

⁽⁴⁾ Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products — Article 5 (2) (OJ No L 62, 7. 3. 1980, p. 5).

⁽⁵⁾ Regulation (EEC) No 565/80 — Article 4 (2).

⁽⁶⁾ Council Directive 69/75/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to free zones (OJ No L 58, 8. 3. 1969, p. 11).

⁽⁷⁾ Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation (OJ No L 272, 5. 10. 1983, p. 1).

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B. Second subdivision

Until the codes are harmonized at Community level, codes (up to three characters) to be adopted by the Member States.

BOX 44: ADDITIONAL INFORMATION CODE

Until the codes are harmonized at Community level, this box will not be used

BOX 47: CALCULATION OF TAXES

First column: Type of tax

Until the codes are harmonized at Community level, codes to be adopted by Member States

Last column: Method of payment

The codes applicable, to be selected by the Member States concerned, are given below:

- A: Immediate payment by cash or equivalent
- B: payment in cash
- C: payment by crossed cheque (bank transfer)
- D: Other e. g. direct debit to agent's cash account
- E: Deferred or postponed payment
- F: Deferred payment — customs system (Directive 78/453)
- G: Postponed payment — VAT system (Article 23 Sixth VAT Directive)
- H: Goods imported on behalf of VAT registered consignee
- J: Payment by post office administration (postal consignments) or (other) Government or other department
- K: Excise credit or rebate
- L: Security or guaranteed payment
- M: Security including cash deposit
- N: Individual cash deposit
- P: From agent's cash account
- Q: From deferment account
- R: Guarantee
- S: Individual guarantee account — standing authority
- T: From agent's guarantee account
- U: From trader's guarantee
- V: From trader's guarantee
- O: Guarantee lodged with Intervention Agency
- W: Agent's general bond
- X: Trader's general bond
- Y: Ordinary bond
- Z: Undertaking

BOX 49: WAREHOUSE IDENTIFICATION

Codes to be adopted by the Member States

BOX 51: INTENDED TRANSIT OFFICES AND COUNTRIES

Indication of countries

The list of codes applicable is given below:

B:	Belgium	LU:	Luxembourg
DK:	Denmark	NL:	Netherlands
D:	Germany	GB:	United Kingdom
EL:	Greece	CH:	Switzerland
FR:	France	A:	Austria
IRL:	Ireland	ES:	Spain
IT:	Italy	PT:	Portugal

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BOX Nr. 52: GUARANTEE

Type of guarantee:

The list of codes applicable is given below:

Situation	Code	Other indications necessary
For comprehensive guarantee	1	— No of certificate — guarantee office
For individual guarantee	2	
For cash deposit guarantee	3	
For flat-rate guarantee	4	
For guarantee under Title III (Article 31) of Regulation (EEC) No 223/77	5	
For guarantee not required (Title IV of Regulation (EEC) No 222/77)	6	
Guarantee not required for the journey between the office of departure and the office of transit (Article 40 of Regulation (EEC) No 222/77)	7	
Guarantee not required for certain public bodies	8	
'Guarantee waiver for internal Community transit (Article 40a of Regulation (EEC) No 222/77)	0	— No of guarantee waiver certificate'

Indication of countries:

The codes adopted for box 51 are applicable

BOX 53: OFFICE OF DESTINATION (AND COUNTRY)

The codes adopted for box 51 are applicable

EXPORT OF GOODS : Directive 81/177/EEC

COUNCIL DIRECTIVE
of 24 February 1981
on the harmonization of procedures for the
export of Community goods
(81/177/EEC)

- O.J. n° L 83 of 30.3.1981, p. 40

IMPLEMENTING DIRECTIVES

1. Ad. articles 3, 9, 10(1) and 13

Directive 82/347/EEC
(O.J. N° L156 of 07.06.1982, p. 1)

EXPORT OF GOODS : Directive 81/177/EEC

Article 1

1. Without prejudice to any special provisions which have been, or will be, adopted under specific customs arrangements or the common agricultural policy, this Directive determines the rules which shall be laid down in the laws, regulations or administrative provisions of the Member States in respect of the export from the customs territory of the Community of goods fulfilling the conditions laid down in Article 9 (2) of the Treaty.

Goods sent to the island of Heligoland shall not be regarded as exports from the customs territory of the Community.

2. For the purposes of this Directive:

(a) *export duties* mean the agricultural levies and other charges provided for under the common agricultural policy or the specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products;

(b) *customs office* means any office competent to accept the export declaration referred to in Article 2.

3. Component parts of industrial plant coming under a single heading in the Nomenclature of Goods for the External Trade Statistics of the Community (NIMEXE) in accordance with the Decisions adopted in this field pursuant to Council Regulation (EEC) No 1736/75 of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States shall be deemed to constitute a single item of goods (1).

TITLE I

GENERAL PROCEDURE

Article 2

The export from the customs territory of the Community of the goods referred to in Article 1 (1) shall be conditional upon the lodging at a customs office, in accordance with the conditions laid down in this Directive, of an export declaration (hereinafter referred to as 'the declaration').

The natural or legal person who makes the declaration shall hereinafter be referred to as 'the declarant'.

Article 3

1. The declaration shall be made in writing on a form corresponding to the appropriate official model determined by the competent authorities in accordance with the Community provisions in force. It shall be signed and contain the particulars necessary for the identification of the goods and, where appropriate, for the application of the export duties and any other provisions governing the export of the goods.

2. The declaration shall be accompanied by all the documents required for the correct application of the export duties and any other provisions governing the export of the goods.

(1) OJ No L 183, 14. 7. 1975, p. 3.

EXPORT OF GOODS : Directive 81/177/EEC

Article 4

For the purpose of making the declaration and in so far as the goods to be exported are under a specific customs procedure, the customs authority shall, under conditions which it shall specify, authorize the prior examination of the said goods and the taking of samples.

Article 5

1. The goods to be exported shall be presented at any Community customs office which is competent, in accordance with the provisions in force in the Member State to which the office is responsible, to complete the export formalities relating thereto.

Where goods are consigned direct from a Member State to a particular third country, the competent authorities of the Member State in question may require the goods to be presented at a competent customs office within its authority.

2. The declaration shall be lodged at the customs office at which the goods are presented. It may be lodged once the goods have been presented there.

However, the customs authority may authorize the declaration to be lodged before the declarant is in a position to present the goods. In this case, the customs authority may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented within this time limit, the declaration shall be deemed not to have been lodged.

3. For the purposes of applying paragraphs 1 and 2, goods shall be deemed to have been presented at a customs office when their presence at that customs office, or at another place designated by the competent authorities, has been notified to the latter in the manner required to enable them to control or inspect them.

4. The declaration shall be lodged at the competent customs office during the days and hours appointed for opening.

However, the customs authority may, at the request of the declarant and at his expense, authorize the declaration to be lodged outside the appointed days and times.

5. Any declaration lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the competent authorities and the person concerned shall be regarded as having been lodged in the aforementioned office.

6. This Article shall not preclude the application of national provisions which the Member States may adopt on the basis of Article 36 of the Treaty, when the goods declared in a Member State for export outside the customs territory of the Community are required to pass through the territory of another Member State.

Article 6

1. Only declarations which comply with the conditions laid down in Article 3 may be accepted by the customs authority. Such declarations shall be accepted by the customs authority forthwith in accordance with the procedures laid down in each Member State.

However, where, pursuant to Article 5 (2), second subparagraph, a declaration has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authority, it may be accepted only after the goods in question have been presented to the competent authorities, within the meaning of Article 5 (3).

2. Member States shall take all necessary steps to ensure that the date of acceptance of each declaration can be clearly established for the purpose of determining the operative date for the application of Article 11, where appropriate.

Article 7

1. The declarant shall, at his request, be authorized to correct declarations accepted by the customs authority under the conditions laid down in Article 6, as regards one or more of the particulars referred to in Article 3 (1), subject to the following:

- (a) the correction shall be requested before the goods are released from the customs office or place designated for that purpose, unless the request relates to details which the customs authority can check as being correct without the goods being present;
- (b) the correction may no longer be allowed where the request is made after the customs authority has informed the declarant that it intends to examine the goods or that it has itself established that the particulars in question are incorrect;
- (c) the correction shall not result in the application of the declaration to goods other than those to which it originally related.

EXPORT OF GOODS : Directive 81/177/EEC

2. The customs authority may allow or require that the corrections referred to in paragraph 1 be made by the lodging of a new declaration intended to replace the original declaration. In that event, the date for determining the export duties relating to the goods in question and for the application of any other export provisions shall be that of the acceptance of the original declaration.

Article 8

1. So long as the goods have not left the customs territory of the Community, the declarant may request that the relevant declaration be cancelled or, where the legislation of the Member State concerned does not permit such cancellation, that it be invalidated.

However, when the customs authority has informed the declarant of its intention to examine the goods in respect of which the declaration was made, a request for cancellation or invalidation may not be made until this examination has taken place.

2. The customs authority shall not authorize the cancellation or invalidation of the declaration unless the declarant:

- (a) provides the competent authorities with proof that the goods have not left the customs territory of the Community;
- (b) returns to the said competent authorities all copies of the export declaration, together with any other documents delivered to him on acceptance of the declaration;
- (c) where appropriate, provides the competent authorities with proof that the refunds and other amounts granted on the strength of the export declaration for the goods in question have been repaid or that the necessary measures have been taken by the services concerned so that they are not paid;
- (d) where appropriate, and in accordance with the provisions in force, complies with the other obligations which may be set by the competent authorities to regularize the position of the goods.

3. The cancellation or invalidation of the declaration shall, where appropriate, result in the cancellation of attributions on any export licence or advance-fixing certificate presented in support of the declaration.

4. The cancellation or invalidation of the declaration shall in no way preclude the application of sanctions for an offence committed by the declarant.

5. Where the goods declared for export are required to leave the customs territory of the Community within a specified period, failure to respect the time limit shall result, in the cancellation or invalidation of the relevant declaration, except where the time limit is extended by the competent authorities.

In the situation referred to in the first subparagraph, paragraph 2 (b), (c) and (d) and paragraph 3 and 4 shall apply.

Article 9

1. Without prejudice to any other means of control at its disposal, the customs authority may examine all or part of the declared goods.

2. The goods shall be examined in the places designated and during the hours appointed for that purpose.

However, the customs authority may, at the request of the declarant, authorize the examination of goods in places or during hours other than those referred to above. Any costs involved shall be borne by the declarant.

3. Transport of the goods to the places where they are to be examined, unpacking, repacking and all other operations necessitated by such examination shall be carried out by the declarant or on his responsibility. In all cases, any costs involved shall be borne by the declarant.

4. The declarant shall be entitled to be present at the examination of the goods or to be represented at it. If the customs authority sees fit, it may require the declarant to be present at the examination of the goods, or to be represented at it in order to assist with the examination, as necessary.

5. When examining the goods, the customs authority may take samples for analysis or for more detailed examination. The costs arising from such analysis or more detailed examination shall be borne by the administrative authority.

6. Paragraph 5 shall not preclude application of Article 8 (2) of Council Regulation (EEC) No 3035/80 of 11 November 1980 laying down general rules

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for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds ⁽¹⁾.

Article 10

1. The result of the examination of the declaration and the documents attached to it, whether or not combined with examination of the goods, shall be used for calculating the export duties or export refunds and other export amounts and for applying any other Community provisions governing export of the goods. Where neither the declaration and the documents attached to it, nor the goods themselves, are examined, such duties shall be calculated and such provisions applied on the basis of the particulars contained in the declaration.

2. Paragraph 1 shall be without prejudice to either any subsequent verification by the competent authorities of the Member States or the possible consequences of applying the provisions in force, particularly as regards any change in the amount of the export duties charged on the goods or of the export refunds or other export amounts which have been granted.

Article 11

The date of acceptance of the declaration shall be the operative date for:

- (a) determining the rates or amounts of export duties to which the goods may be subject, as well as other particulars material to the calculation of such duties;
- (b) applying any other Community provisions governing export of the goods.

Article 12

Without prejudice to any changes which may occur pursuant to Article 10 (2), the amount of the export duties determined by the competent authorities shall be entered in the accounts by the latter under the procedure laid down for that purpose and shall be communicated to either the declarant or the person whom he represents, whomever the authorities choose.

⁽¹⁾ OJ No L 323, 29. 11. 1980, p. 27.

Article 13

Without prejudice to the application of any prohibitive or restrictive measures provided for in respect of the goods declared for export, the customs authority may authorize export of the goods only if it is satisfied, where appropriate, that the duties entered in the accounts in accordance with Article 12 have been paid or guaranteed or that payment of them has been deferred under the conditions laid down in Council Directive 78/453/EEC of 22 May 1978 on the harmonization of provisions laid down by law, regulation or administrative action concerning deferred payment of import duties or export duties ⁽²⁾.

Article 14

1. The customs authority itself shall decide the form in which it authorizes export of the goods, taking due account of the place in which the said goods are treated and of the special procedures for their control.

2. Goods which have received an export authorization shall remain under customs control until they leave the customs territory of the Community.

TITLE II

SIMPLIFIED PROCEDURES

Article 15

1. From 1 January 1984 at the latest, Member States shall no longer apply simplified procedures other than those laid down in Articles 16 to 20.

They shall apply from that date all such simplified procedures in so far as their administrative organization allows it.

2. Recourse to any of the simplified procedures laid down in Articles 16 to 20 shall be conditional upon an authorization from the competent authorities of the Member State in which the procedures are to be applied. The competent authorities shall determine both the conditions to be fulfilled for authorization for such use to be granted and the implementing procedures therefor.

⁽²⁾ OJ No L 146, 2. 6. 1978, p. 19.

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The said authorization may be limited to certain goods. It may be granted on an occasional or a permanent basis. It may be revoked.

3. Use of the procedures laid down in Articles 16 to 20 shall not preclude the exercise by the customs authority of any controls which it considers necessary in order to ensure that the operations are correctly carried out.

4. In the case of the simplified procedures referred to in Articles 17 to 20, and without prejudice to Article 13, Member States may, where they consider it necessary, stipulate that their customs authorities make authorization of their use conditional on the lodging of a security designed to ensure that the beneficiary fulfils the obligations imposed on him under the first subparagraph of paragraph 2.

5. Save as otherwise provided in Articles 16 to 20, Title I shall apply to the simplified procedures laid down in these Articles.

A. Exemption from written declaration

Article 16

1. Without prejudice to the special provisions laid down in respect of consignments sent by parcel or letter post, Member States may specify that a written declaration is not required for goods exported for non-commercial purposes and goods of low value, including those contained in travellers' personal luggage.

2. Paragraph 1 shall not apply to goods for which an export licence is required or export refunds or other export payments are requested.

B. Drawing up of general, periodic or recapitulative declarations

Article 17

1. Without prejudice to Article 20, the competent authorities may authorize the declarant to furnish or to insert at a later date certain particulars of the declaration in the form of supplementary declarations of a general, periodic or recapitulative nature.

2. Statements made in supplementary declarations, together with statements made in the declarations to which they refer, shall be deemed to constitute a

single, indivisible instrument taking effect at the date on which the corresponding initial declaration was accepted.

3. Where the procedure provided for in this Article is invoked, the initial declarations relating to each batch of goods shall in all cases contain the particulars necessary for the identification of the goods in question.

C. Granting of export authorization before the lodging of the entry

Article 18

1. Where circumstances so justify, the competent authorities may authorize export of the goods as soon as they have been produced, within the meaning of Article 5 (3), at the competent customs office, without the entry referred to in Article 3 having been lodged.

2. Authorization to export the goods shall be conditional on the presentation at the competent customs office of a commercial or administrative document, at the discretion of the competent authorities, containing the particulars necessary for the identification of the goods and accompanied by an export application, signed by the person concerned.

Where application of the Community measures to which the export of goods in question gives rise is subject to the presentation of any other document, that document shall accompany the said commercial or administrative document.

Acceptance by the customs office of that commercial or administrative document shall have the same force in law as acceptance of the declaration referred to in Article 3.

3. When circumstances so permit, the competent authorities may agree to the replacement of the application referred to in paragraph 2 by a general application covering exports to be carried out during a specific period. Reference to the authorization granted as a result of this general application shall be made in the commercial or administrative document to be presented for each export in accordance with the first subparagraph of paragraph 2.

4. The customs authority may make the authorization to export the goods conditional on their examination based on the particulars contained in the commercial or administrative document referred to in paragraph 2.

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5. The declaration relating to the goods covered by the authorization referred to in paragraph 1 shall be lodged at the competent customs office within the time limit laid down by the competent authorities.

For the purposes of applying Article 11, this declaration shall take effect on the date on which the customs authority accepts the commercial or administrative document referred to in paragraph 2.

6. Without prejudice to Article 20, the customs authority may allow the lodging of general, periodic or recapitulative declarations for the goods. Such declarations shall take effect on the date on which that authority accepted the commercial or administrative document referred to in paragraph 2.

Article 19

1. The competent authorities may authorize natural or legal persons who frequently export goods to send such goods out of the customs territory of the Community directly from their premises, without first lodging the declaration referred to in Article 3 at the competent customs office.

2. Before the goods leave his premises, the authorized person referred to in paragraph 1 shall:

- (a) give the competent authorities due notice of dispatch, in the form and manner laid down by them, for the purpose of obtaining authorization to export the goods in question;
- (b) enter the said goods in his records. This shall be done in the form and manner laid down by the competent authorities. This entry shall include the date of entry in the records and the particulars necessary for identification of the goods;
- (c) make available to the competent authorities all documents, in particular export licences or advance-fixing certificates, the production of which may be required for application of the provisions governing export of the goods.

Completion of the formalities referred to in subparagraphs (a) and (b) shall have the same force in law as acceptance of the declaration referred to in Article 3.

3. Provided that checking on the regularity of transactions is not thereby affected, the competent authorities may, in certain special circumstances justified by the nature of the goods in question and

the increased rate of export, exempt the authorized person from the obligation to notify the competent customs office of each dispatch of goods, on condition that he provides that office with all the information which it deems necessary to enable it to exercise, where appropriate, its right to examine the goods. In that case, entry of the goods in the records of the person concerned shall be equivalent to authorization of their export.

4. Where the customs office decides to examine the goods, such examination shall take place on the basis of the particulars contained in the records of the person concerned.

5. The declaration relating to the goods which are the subject of the authorization referred to in paragraph 1 shall be lodged at the competent customs office within the time limits fixed by the competent authorities.

For the purposes of applying Article 11, this declaration shall take effect on the date on which the goods are entered in the records of the person concerned.

6. Article 18 (6) shall also apply where the provisions of this Article are invoked.

7. The entry of the goods in the records of the person concerned as provided for in paragraph 2 (b), may be replaced by any other formality offering similar guarantees which may be laid down by the competent authorities.

D. Replacement of all or part of the particulars of the declaration by codified data

Article 20

1. The competent authorities may authorize the declarant to replace all or part of the particulars of the written declaration referred to in Article 3 by sending to the customs office designated for that purpose, with a view to their processing by computer, codified data or data made out in any other form specified by those authorities, corresponding to the particulars required for written declarations.

2. The competent authorities shall determine the conditions under which the data referred to in paragraph 1 are to be sent.

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TITLE III

Article 22

FINAL PROVISIONS

1. Member States shall take the measures necessary to comply with this Directive not later than 1 January 1983.

Article 21

2. Each Member State shall inform the Commission of the measures which it adopts for the purposes of implementing this Directive. The Commission shall communicate this information to the other Member States.

1. The Committee on General Customs Rules provided for in Article 24 of Council Directive 79/695/EEC of 24 July 1979 on the harmonization of procedures for the release of goods for free circulation ⁽¹⁾ may examine any question concerning the application of this Directive which is raised by its chairman either on his own initiative or at the request of a representative of a Member State.

Article 23

This Directive is addressed to the Member States.

2. The provisions required for applying Articles 3 to 9, Article 10 (1), Article 13, Article 14 (2) and Articles 17 to 20 of this Directive shall be adopted in accordance with the procedure laid down in Article 26 (2) and (3) of Directive 79/695/EEC.

⁽¹⁾ OJ No L 205, 13. 8. 1979, p. 19.

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DIRECTIVE 82/347/EEC

Article 1

This Directive lays down certain provisions for implementing Articles 3, 9, 10 (1) and 13 of Council Directive 81/177/EEC, hereinafter referred to as 'the basic Directive'.

TITLE I

CONTENTS OF THE EXPORT DECLARATION

Article 2

1. The particulars referred to in Article 3 (1) of the basic Directive which must be contained in the export declaration shall be the following:

- (a) the declarant's name and address and, where he is acting on behalf of a third party, the legal relationship under which he does so, where such information is necessary for determining the person liable for payment of any export duties;
- (b) where the declarant is not himself the exporter of the goods, the name and address of the said exporter;
- (c) in respect of goods which are under a customs procedure, a reference to that procedure;
- (d) the number, kind, marks and serial numbers of packages containing the goods declared or, if the goods are not packed, the number of articles covered by the declaration or the word 'bulk', as the case may be, and the particulars necessary to identify such unpacked goods;
- (e) the location of the goods declared, where the customs authority considers this necessary;
- (f) in the case of goods covered by the common agricultural policy, the heading or subheading of the goods in the Common Customs Tariff nomenclature and, if necessary, in the particular agricultural nomenclature which must be used for the operation in question, and a description of the said goods in the terms of that nomenclature or in terms that are sufficiently precise to enable the customs authority to determine forthwith and unambiguously that they correspond to the tariff heading or subheading so declared;

- (g) in the case of goods other than those referred to under (f), their description in terms that are sufficiently precise to enable them to be identified and checked;
- (h) in the case of goods liable to export duties or goods in respect of which the grant of export refunds or other export amounts within the framework of the common agricultural policy will be requested, a statement of the quantity and any additional particulars that may be necessary for application of such duties or for the calculation of such refunds or amounts;
- (i) the country of destination of the goods, within the meaning of Article 12 of Regulation (EEC) No 1736/75;
- (j) the serial number, preceded by the letter(s) indicating the Member State issuing any export licence or advance-fixing certificate presented pursuant to the provisions applicable in respect of the common agricultural policy;
- (k) all other particulars needed for application of the rules governing the export of the goods.

2. In addition to the particulars referred to in paragraph 1, the Member States may require that the following be included in the declaration:

- (a) the name and address of the consignee of the goods;
- (b) the rate of any export duty applicable to the goods declared;
- (c) for information purposes the amount of export duty, as calculated by the declarant.

Article 3

1. The customs authority may, should it consider it necessary, require transport documents or, as the case may be, documents relating to the previous customs procedure, to be produced when the declaration is lodged.

Where a single item is presented in two or more packages, the customs authority may also require the production of a packing list or equivalent document stating the contents of each package.

2. The accompanying documents must be kept by the customs authority unless provided otherwise or unless the declarant requires them for other operations. In the latter case, the customs authority shall take the necessary steps to ensure that the documents in question cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.

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TITLE II

VERIFICATION OF THE EXPORT DECLARATION

A. Documentary verification

Article 4

Without prejudice to verification carried out before a declaration is accepted, for the purpose of ascertaining whether it is acceptable, the customs authority may, where it considers this necessary, check the declaration and the documents accompanying it in order to ensure, that the information contained in the latter corresponds to that given in the declaration.

B. Examination of the goods

Article 5

Where the customs authority decides to examine a part of the goods only, it shall inform the declarant or his representative which items it wishes to examine. The authority's choice shall be final.

The findings of such partial examination shall apply to all goods covered by the declaration in question. However, the declarant may request a further examination should he consider that the findings of the partial examination are not valid for the remainder of the goods declared.

Article 6

1. Where the customs authority elects to examine goods, it shall so inform the declarant or his representative.
2. The declarant or the person designated by him to be present at the examination of the goods shall provide the customs authority with the assistance required to facilitate its work. Should the customs authority consider the assistance given unsatisfactory, it may require the declarant to designate another person able to give the necessary assistance.
3. Where the declarant refuses to be present at the examination of the goods or to designate a person able to give the assistance which the customs authority considers necessary, the latter shall set the declarant a period in which to comply, unless it considers that such an examination may be dispensed with.

If, on expiry of the period laid down, the declarant has not complied with the requirements of the customs authority, the latter shall proceed with the

examination of the goods, at the declarant's risk and expense, calling, if necessary, on the services of an expert or of any person designated in accordance with the provisions in force.

Findings made by the customs authority during examinations carried out under the conditions referred to in the preceding subparagraph shall have the same validity as if the goods had been examined in the presence of the declarant.

4. Instead of the provisions laid down in paragraph 3, Member States may provide for the customs authority to have the option of invalidating the declaration in cases where it is beyond doubt that the declarant's refusal to be present at the examination of the goods or to designate a person able to give the necessary assistance is not intended to prevent, nor in effect prevents, that authority from finding that the rules governing the export of the goods have been breached.

C. Taking of samples

Article 7

1. Where the customs authority decides to take samples, it shall so inform the declarant or his representative.

Should the customs authority consider this desirable, it may require the declarant to be present at the taking of samples, or to arrange to be represented by a person able to render the authority the necessary assistance.

2. Samples shall be taken by the customs authority which may, however, ask that this be done under its supervision by the declarant or a person designated by him.

Samples shall be taken in accordance with the methods laid down in the provisions in force.

3. Quantities taken as samples should not exceed what is needed for analysis or detailed examination, including possible check analysis.

Article 8

1. The declarant or the person designated by him to be present at the taking of samples shall render to the customs authority all the assistance needed to facilitate the operation. Should the customs authority consider the assistance given unsatisfactory, it

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may require the declarant to designate another person able to give the necessary assistance.

2. Where the declarant refuses to be present at the taking of samples or to designate a person able to give the assistance which the customs authority considers necessary, the provisions of Article 6 (3) and (4) shall apply.

Article 9

Where the customs authority takes samples for analysis or detailed examination, it shall authorize export of the goods in question without waiting for the results of the analysis or examination, unless there are other grounds for not doing so.

In this case, the provisions of Article 14 shall apply.

Article 10

The quantities taken by the customs authority as samples shall not be deducted from the quantity declared.

The declarant may be authorized, where circumstances allow, to replace the quantities of goods taken as samples by identical goods in order to complete the consignment.

Article 11

Unless destroyed by the analysis or detailed examination, the samples taken shall be returned to the declarant, at his request and expense, once they no longer need to be kept by the customs authority, in particular after all the declarant's means of appeal against the decision taken on the basis of the results of that analysis or detailed examination have been exhausted.

Where the declarant does not ask for samples to be returned, they may either be destroyed or kept to facilitate checking of subsequent operations. In specific circumstances, however, the customs authority may require the declarant to remove any samples that remain.

D. Attestation by the customs authority*Article 12*

1. Where the customs authority checks the declaration and documents accompanying it or examines the goods, it shall indicate, at least in the copy of the declaration retained by the customs authority or in a document attached to it, the subject and results

of any such check or examination. Where a partial examination of the goods is made, the references of the consignment examined shall also be given.

Where appropriate, the customs authority shall also indicate in the declaration that the declarant or his representative was absent.

2. Should the result of the check on the declaration and documents accompanying it or of the examination of the goods not be in accordance with the particulars given in the declaration, the customs authority shall specify, at least in the copy of declaration intended for the customs authority or in the document attached to it, the particulars to be taken into account for the purposes of calculating the export duties or export refunds and other export amounts and for implementing any other Community provisions governing export of the goods.

3. The attestation by the customs authority shall be dated and shall bear the particulars needed to identify the official issuing it.

4. Member States may provide for no endorsement to be made by the customs authority on the declaration or on the document attached to it where the said authority does not check the declaration or examine the goods.

TITLE III

EXPORT AUTHORIZATION

Article 13

Export authorization shall be given on a single occasion for all the goods covered by the declaration.

Where it is necessary to indicate the date of the export authorization in order to ensure that the provisions applicable to the goods covered by the declaration are complied with, Member States may provide for this information to be given either in the declaration itself or in any other appropriate document.

Article 14

1. Where, pending the result of the checks that have been undertaken, whether in order to verify the statements made in the declaration or the documents accompanying it or to examine the goods, it is impossible to ascertain the particulars required to assess the export duties or export refunds or other export amounts to which the export of the goods may give rise, the customs authority shall, nonethe-

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less, authorize the export of the goods in question unless there are other grounds for not doing so. Where this authorization is granted, the amount of export duties assessed on the basis of the statements made in the declaration shall be entered in the accounts immediately.

Where the customs authority considers that the checks which it has undertaken may enable assessment of export duties higher than those resulting from the statements made in the declaration, it shall further require the lodging of a security sufficient to cover the difference between the amount referred to in the previous subparagraph and the amount which may finally be payable on the goods. However, without prejudice to the specific provisions applicable within the framework of the common agricultural policy, Member States may provide for declarants to have the option of requesting immediate entry in the accounts of the amount of duties to which the goods may ultimately be liable instead of lodging this security.

2. Where the amount of export duties assessed on the basis of the checks carried out by the customs authority differs from the amount which results from the statements made in the declaration, authorization to export the goods shall give rise to immediate entry in the accounts of the amount thus assessed.

3. Where duties must be immediately entered in the accounts as provided for in paragraphs 1 and 2, this shall be done without prejudice to any measures taken pursuant to Council Directive 78/453/EEC of 22 May 1978 on the harmonization of provisions laid down by law, regulation or administrative action concerning deferred payment of import duties or export duties ⁽¹⁾.

TITLE IV

FINAL PROVISIONS

Article 15

Where an export declaration covers two or more articles, the particulars relating to each article shall be regarded as constituting a separate declaration.

Article 16

1. The Member States shall bring into force the measures necessary to comply with this Directive not later than 1 January 1983.

2. Each Member State shall inform the Commission immediately of the measures which it adopts for the purposes of implementing this Directive. The Commission shall communicate this information to the other Member States.

Article 17

This Directive is addressed to the Member States.

(1) OJ No L 146, 2. 6. 1978, p. 19.

CUSTOMS DEBT: Council Regulation (EEC) n° 2144/87

**COUNCIL REGULATION (EEC) No 2144/87
of 13 July 1987
on customs debt**

- O.J. N° L 201 of 22.07.87, p. 15 -

MODIFICATION

- Council Regulation (EEC) No 4108 of 21 December 1988
(O.J. No L 361 of 29.12.1988, p. 2)

CUSTOMS DEBT: Council Regulation (EEC) n° 2144/87

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Council Directive 79/623/EEC of 25 June 1979 on the harmonization of provisions laid down by law, regulation or administrative action relating to customs debt ⁽⁴⁾ defined the various situations giving rise to a customs debt on importation or exportation; whereas that Directive also determined the moment to be taken into consideration for the determination of the amount of customs debt and its liability for payment, as well as specifying the circumstances in which a customs debt is extinguished;

Whereas the rules governing the incurrence of a customs debt, the determination of its amount, when it becomes due and its extinction are so important for the proper functioning of the customs union that it is essential to ensure that such rules are implemented as uniformly as possible in the Community; whereas, to this end, the present provisions of Directive 79/623/EEC should be embodied in a Regulation; whereas this will lead to greater legal certainty for individuals;

Whereas all the principles embodied in Directive 79/623/EEC should be incorporated in this Regulation, together with further principles based on experience gained since the Directive was adopted; whereas provision should be made, in particular, that the *de facto* integration into the Community economy of goods the importation of which is subject to measures of prohibition or restriction of whatever kind, but excluding narcotic drugs, causes a customs debt to be incurred;

Whereas, indeed, the economic and financial effect on the Community economy of such *de facto* integration is identical to that which would result from an importation carried out lawfully pursuant to an authorization granted by the competent authorities permitting a derogation from the import, prohibition or restriction measure involved; whereas, moreover, the Common Customs Tariff makes no distinction, as regards application of the rates of duty set out therein, between goods which are

integrated into the Community economy lawfully and those which are not;

Whereas provision should also be made that a customs debt on exportation is incurred even if it concerns goods the exportation of which is subject to measures of prohibition of whatever kind, where, as a result of an unlawful act, those goods actually leave the customs territory of the Community;

Whereas it is justifiable to provide that the customs debt on importation is extinguished in respect of goods where they are seized by the customs authorities and confiscated;

Whereas account should also be taken, when determining the situation in which a customs debt is incurred, of the provisions of Council Regulation (EEC) No 3599/82 of 21 December 1982 on temporary importation arrangements ⁽⁵⁾, as last amended by the Act of Accession of Spain and Portugal, which provide, in certain cases, for the use of such customs arrangements only with partial relief from import duties;

Whereas the provisions of Article 10 of Directive 79/623/EEC, which concern trade between Member States, should be supplemented by drawing up specific rules on the compensatory levy collected in certain circumstances on the dispatch from one Member State to another Member State of goods obtained under the inward processing procedure; whereas account should also be taken on the provisions applicable to trade between the Community and the non-member countries which constitute the European Free Trade Association; whereas the agreements concluded with those non-member countries provide for the application of preferential tariff treatment for goods originating in Member States; whereas, where compensating products obtained or produced in the Community under the inward processing arrangements are concerned, such preferential tariff treatment is conditional on payment of the import duties payable on goods from non-member countries contained in the said compensating products;

Whereas it is deemed more appropriate to include the rules on liability for payment of the customs debt, which are currently set out in Article 8 of Directive 79/623/EEC, among the provisions concerning entry in the accounts and the terms of payment of customs debts;

Whereas it is necessary to safeguard the uniform implementation of the provisions of this Regulation and to provide to that end for a Community procedure enabling the rules for their implementation to be adopted within an appropriate period; whereas the Committee on

⁽¹⁾ OJ No C 261, 29. 9. 1984, p. 4.

⁽²⁾ OJ No C 122, 20. 5. 1985, p. 158.

⁽³⁾ OJ No C 44, 15. 2. 1985, p. 8.

⁽⁴⁾ OJ No L 179, 17. 7. 1979, p. 31.

⁽⁵⁾ OJ No L 376, 31. 12. 1982, p. 1.

CUSTOMS DEBT: Council Regulation (EEC) n° 2144/87

General Customs Rules set up by Article 24 of Council Directive 79/695/EEC of 24 July 1979 on the harmonization of procedures for the release of goods for free circulation ⁽¹⁾ as last amended by Directive 81/853/EEC ⁽²⁾ is the appropriate body to organize close and effective collaboration between the Member States and the Commission in this field ;

Whereas this Regulation concerns customs debt, whether it results from the implementation of the common agricultural policy or from the implementation of the Treaty provisions concerning the customs union ; whereas this measure is necessary to attain, in the course of the operation of the common market, one of the objectives of the Community ; whereas the Treaty has not provided, in the case of the customs union, the necessary powers for this purpose ; whereas it is therefore necessary to base this Regulation also on Article 235 of the Treaty,

HAS ADOPTED THIS REGULATION :

Article 1

1. This Regulation lays down the rules in respect of :
 - (a) the incurrence of a customs debt ;
 - (b) the moment to be taken into consideration for the determination of the amount of a customs debt ;
 - (c) the extinction of a customs debt.
2. For the purposes of this Regulation :
 - (a) '*customs debt*' means the obligation on a person to pay the amount of the import duties (customs debt on importation) or export duties (customs debt on exportation) which apply under the provisions in force to goods liable to such duties ;
 - (b) '*person*' means :
 - a natural person, or
 - a legal person, or
 - when this possibility is provided for in the rules in force, an association of persons recognized as having legal capacity but lacking the legal status of a legal person ;
 - (c) '*Community goods*' means goods :
 - entirely obtained in the customs territory of the Community, without the addition of goods from third countries or territories which are not part of the customs territory of the Community,
 - from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State,
 - obtained in the customs territory of the Community either from the goods referred to exclusively

in the second indent or from goods referred to in the first and second indents ;

- (d) '*import duties*' means customs duties and charges having equivalent effect, and agricultural levies and other import charges laid down under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products ;
- (e) '*export duties*' means agricultural levies and other export charges laid down under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

TITLE I

INCURRENCE OF CUSTOMS DEBT

A. Customs debt on importation

Article 2

1. A customs debt on importation shall be incurred by :
 - (a) the placing of goods liable to import duties in free circulation or the placing of such goods under the temporary importation procedure with partial relief from import duties ;
 - (b) the unlawful introduction into the customs territory of the Community of goods liable to import duties.

When the goods liable to import duties coming from a free zone situated within the customs territory of the Community are unlawfully introduced into another part of that territory, such introduction shall be considered as an unlawful introduction into the customs territory of the Community.

For the purposes of this point, unlawful introduction means any introduction in violation of the provisions adopted in implementation of Article 2 of Council Directive 68/312/EEC of 30 July 1968 on the harmonization of the provisions laid down by law, regulation or administrative action relating to customs treatment of goods entering the customs territory of the Community, and the temporary storage of such goods ⁽³⁾, as last amended by the Act of Accession of Spain and Portugal ;

- (c) the removal of goods liable to import duties from the customs supervision involved in the temporary storage of the goods or their being placed under a customs procedure which involves customs supervision ;

⁽¹⁾ OJ No L 205, 13. 8. 1979, p. 19.

⁽²⁾ OJ No L 319, 7. 11. 1981, p. 1.

⁽³⁾ OJ No L 194, 6. 8. 1968, p. 13.

CUSTOMS DEBT: Council Regulation (EEC) No 2144/87

- (d) the non-fulfilment of one of the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs procedure under which they are placed, or non-compliance with a condition to which the placing of the goods under that procedure is subject, unless it is established that these failures have no significant effect on the correct operation of the temporary storage or customs procedure in question;
- (e) the non-fulfilment of one of the obligations arising in respect of goods from their being put into free circulation with total or partial relief from import duties because of their intended use for a particular purpose; or the failure to meet one of the conditions laid down for granting this exemption, unless it is established that these failures have no significant effect on the use of the goods for the intended purpose;
- (f) the definitive retention, in the customs territory of the Community, of waste or scrap liable to import duties which results from the destruction of goods with the prior authorisation of the competent authorities, where such destruction has the effect:
- in accordance with Article 4 (1) (b), of not causing to be incurred in respect of the said goods the customs debt which should have been incurred pursuant to point (e) of this paragraph, or
 - of permitting the repayment or remission, on the basis of Council Regulation (EEC) No 1430/79 of 2 July 1979 on the repayment or remission of import or export duties⁽¹⁾, as last amended by Regulation (EEC) No 3069/86⁽²⁾, of the import duties payable on the goods in respect of which the corresponding customs debt arose.
- (g) the consumption or use, in a free zone or a free warehouse, of goods liable to import duties, under conditions other than those laid down by the rules in force. Where goods disappear and where their disappearance cannot be explained to the satisfaction of the competent authority, that authority may regard the goods as having been consumed or used in the free zone or the free warehouse;

2. The customs debt on importation shall be incurred even if it relates to goods subject to measures of prohibition or restriction on importation of whatever kind.

However, no customs debt shall be incurred on the unlawful introduction into the customs territory of the Community of narcotic drugs which do not enter into the economic circuit strictly supervised by the competent authorities with a view to their use for medical and scientific purposes. For the purposes of criminal law as applicable to customs offences, the customs debt shall nevertheless be deemed to have been incurred where, under a Member State's criminal law, customs duties provide the basis for determining penalties, or the existence of a customs debt is grounds for taking criminal proceedings.

⁽¹⁾ OJ No L 175, 12. 7. 1979, p. 1.

⁽²⁾ OJ No L 286, 9. 10. 1986, p. 1.

Article 3

The moment when a customs debt on importation is incurred shall be deemed to be:

- (a) in the cases referred to in Article 2 (1) (a), the moment when the competent authorities accept the entry of the goods for free circulation or temporary importation or the time of any other act which, in accordance with the provisions in force, has the same effect in law as such acceptance;
- (b) in the cases referred to in Article 2 (1) (b), the moment when the goods are unlawfully introduced into the customs territory of the Community;
- (c) in the cases referred to in Article 2 (1) (c), the moment when the goods are removed from customs supervision;
- (d) in the cases referred to in Article 2 (1) (d), either the moment when the obligation, non-fulfilment of which causes the customs debt to be incurred, ceases to be met, or the moment when the goods were placed under the customs procedure concerned where it is established subsequently that a condition governing the placing of the goods under the said procedure was not in fact fulfilled;
- (e) in the cases referred to in Article 2 (1) (e), either the moment when the obligation, non-fulfilment of which causes the customs debt to be incurred, ceases to be met, or the moment when the goods were placed in free circulation where it is established subsequently that one of the conditions governing the placing of the said goods in free circulation was not in fact fulfilled;
- (f) in the cases referred to in Article 2 (1) (f), the moment at which the goods which give rise to waste or scrap are destroyed.
- (g) in the cases referred to in Article 2 (1) (g), the time when the goods are consumed or first used under conditions other than those laid down by the rules in force.

Article 4

1. No customs debt on importation shall be deemed to be incurred in respect of specific goods:

- (a) by way of derogation from Article 2 (1) (b) and (d), where the person concerned proves that the non-fulfilment of the obligations which arise from:
- the provisions adopted in implementation of Article 2 of Directive 68/312/EEC, or
 - keeping the goods in question in temporary storage, or
 - the use of the customs procedure under which the goods have been placed,

results from the total destruction or irretrievable loss of the goods by reason of the nature of the goods themselves or because of unforeseeable circumstances or *force majeure*, or following an authorization given by the competent authorities.

CUSTOMS DEBT: Council Regulation (EEC) n° 2144/87

For the purposes of this point, goods shall be irretrievably lost when they are made unusable by any person.

- (b) by way of derogation from Article 2 (1) (e), where the goods having first been released for free circulation with total or partial relief from import duties because of their intended use for particular purposes, are, with the authorization of the competent authorities, re-exported from the Community or destroyed;
- (c) by way of derogation from the first indent of Article 2 (1) (f), where the amount of the import duties relating to scrap and waste resulting from the destruction of goods released for free circulation with partial relief from import duties because of their intended use for particular purposes, is less than or equal to the amount of the import duties resulting from the release for free circulation of the destroyed goods.

2. Where the amount of the import duties relating to the scrap and waste resulting from the destruction of goods released for free circulation with partial relief from import duties because of their intended use for particular purposes is higher than the amount of the import duties resulting from the release for free circulation of the destroyed goods, the amount of the customs debt on importation incurred by virtue of the first indent of Article 2 (1) (f) shall be equal to the difference between the amount of the import duties relating to the scrap and waste and the amount of the import duties resulting from the release for free circulation of the destroyed goods.

B. Customs debt on exportation

Article 5

1. A customs debt on exportation shall be incurred by :
 - (a) goods liable to export duties leaving the customs territory of the Community ; goods destined for the island of Heligoland shall not be deemed to be exported from that customs territory ;
 - (b) failure to comply with the conditions under which the goods were allowed to leave the customs territory of the Community with total or partial relief from export duties.
2. The provisions of Article 2 (2) relating to customs debt shall apply *mutatis mutandis* to goods subject to measures of prohibition or restriction on exportation of whatever kind.

Article 6

The moment when a customs debt on exportation is incurred shall be deemed to be :

- (a) in the cases referred to in Article 5 (1) (a) :
 - if the goods in question are the subject of an export declaration, the moment when the competent authorities accept that declaration or the time of any other act

which, in accordance with the provisions in force, has the same effect in law as such acceptance,

- if the goods in question have not been the subject of a customs declaration as referred to in the first indent, the moment when the goods actually leave the customs territory of the Community ;
- (b) in the cases referred to in Article 5 (1) (b), the moment when the goods reach a destination other than that for which they were allowed to leave the customs territory of the Community with total or partial relief from export duties or, should the competent authorities be unable to determine that moment, the moment of expiry of the time-limit set for the production of proof that the conditions which entitle the goods to such relief have been complied with.

TITLE II

MOMENT TO BE TAKEN INTO CONSIDERATION FOR THE DETERMINATION OF THE AMOUNT OF CUSTOMS DEBT

Article 7

Subject to the special provisions adopted under specific customs or agricultural legislation :

- (a) the amount of the import or export duties payable on goods shall be determined on the basis of the rules of assessment applicable to the goods at the moment when the customs debt in respect of them is incurred, and, in the case of goods covered by temporary admission arrangements with partial relief from import duties, shall be determined by the number of months or fractions of a month the goods in questions have been covered by such arrangements ;
- (b) where it is not possible to determine precisely when the customs debt is incurred, the material time for determining the rules of assessment applicable to the goods concerned shall be the moment when the competent authorities conclude that the goods are in a situation in which a customs debt is incurred.

However, where the information available to the competent authorities enables them to establish that the customs debt was incurred at a moment prior to that at which they reached that conclusion, the amount of the import or export duties payable on the goods in question shall be determined on the basis of the rules of assessment applicable to the goods at the most distant moment in the past at which existence of the customs debt arising from this situation may be established from the information available.

CUSTOMS DEBT: Council Regulation (EEC) n° 2144/87

TITLE III

EXTINCTION OF CUSTOMS DEBT

Article 8

1. Without prejudice to the provisions in force concerning the withdrawal of action to recover the amount of a customs debt in the event of the time bar for that debt having lapsed, and also concerning the non-recovery of such amounts due to the establishment by judicial process of the insolvency of the debtor, a customs debt shall be extinguished:

(a) by payment of the amount of the import or export duties payable on the goods in question or, where appropriate, by remission of that amount pursuant to the Community provisions in force;

(b) by confiscation of the goods. For the purposes of criminal law applicable to customs offences, the customs debt shall nonetheless be deemed as not to have been extinguished where, under a Member State's criminal law, customs duties provide the basis for determining penalties, or the existence of a customs debt is grounds for taking criminal proceedings.

2. Customs debt on importation shall also be extinguished:

(a) where, before they have been released, the entry of the goods for release for free circulation or for temporary importation with partial relief from import duties is, for a reason admissible under the rules in force, cancelled or rendered invalid by the competent authorities, or where the latter authorize the declarant to replace such declaration by an entry for another customs procedure;

(b) where the goods entered for release for free circulation or for temporary importation with partial relief from import duties are, before their release, destroyed on the order or with the authorization of the competent authorities or surrendered, in the same state or after destruction, to the exchequer with the agreement of the said authorities;

(c) where the person concerned that the goods entered for release for free circulation or for temporary importation with partial relief from import duties were destroyed or irretrievably lost before their release as a result of the actual nature of the goods or of unforeseeable circumstances or *force majeure*;

(d) where the person concerned proves that the circumstances which caused the non-fulfilment of an obligation arising, in respect of goods liable to import duties, from their being kept in temporary storage or from the use of the customs procedure under which they were placed were due either to:

— the exportation of the goods concerned from the customs territory of the Community or their introduction into a free zone, or

— the consignment of the goods concerned to another Member State where they were treated in accordance with their legal status therein.

3. Customs debt on exportation shall also be extinguished:

(a) where the export declaration is, for a reason admissible under the rules in force, cancelled or rendered invalid by the competent authorities;

(b) where the person concerned proves that it has not been possible for the goods declared for export to leave the customs territory of the Community.

TITLE IV

PROVISIONS APPLICABLE TO TRADE BETWEEN THE COMMUNITY AND CERTAIN THIRD COUNTRIES

Article 9

1. In so far as agreements concluded between the Community and certain third countries provide for the granting on importation into those countries of preferential tariff treatment for goods originating in the Community within the meaning of such agreements, on condition that, where they have been obtained or produced under the inward processing arrangements, products from third countries used in producing the said goods are subjected to payment of the import duties payable thereon, the validation of the documents necessary to enable such preferential tariff treatment to be obtained in third countries shall cause a customs debt on importation to be incurred.

The moment when such customs debt is incurred shall be deemed to be the moment when the competent authorities accept the export declaration relating to the goods in question or any other act which, in accordance with the provisions in force, has the same effect in law as such acceptance.

The amount of the import duties corresponding to this customs debt shall be determined under the same conditions as in the case of a customs debt resulting from the acceptance, on the same date, of the declaration of release for free circulation of the goods concerned terminating the inward processing arrangements.

2. Article 8 (1), (2) (b) and (2) (c) shall apply *mutatis mutandis* to the extinction of the customs debt referred to in paragraph 1 of this Article. The said customs debt shall also be extinguished when the formalities completed to enable preferential tariff treatment to be obtained are cancelled.

CUSTOMS DEBT: Council Regulation (EEC) n° 2144/87

TITLE V

PROVISIONS APPLICABLE TO TRADE BETWEEN
MEMBER STATES*Article 10*

1. To the extent that Community goods are liable to customs or agricultural charges when traded between Member States, Articles 2 to 8 shall apply *mutatis mutandis*, as regards the incurrence of the customs debt arising from this situation, to the moment to be taken into consideration for determining the amount of the customs debt and its extinction.

2. In so far as, during the transitional period laid down by the Acts of Accession to the Community of new Member States, the placing in free circulation in the new Member States of goods obtained or produced under the inward processing procedure in other Member States, and vice versa, is subject to the charging of a compensatory levy, the completion of the formalities necessary to permit the placing in free circulation of the goods in question shall cause a customs debt on importation to be incurred.

The moment when such customs debt is incurred shall be deemed to be the moment when the competent authorities accept the declaration for dispatch to the Member State of destination concerned, or any other act which, in accordance with the provisions in force, has the same effect in law as such acceptance.

Article 8 (1), (2) (b) and (2) (c) shall apply *mutatis mutandis* to the extinction of such customs debt. The said customs debt shall also be extinguished when the

formalities completed to place the goods in question in free circulation are cancelled.

TITLE VI

FINAL PROVISIONS

Article 11

This Regulation shall be without prejudice to the provisions in force in the Member States under which the goods themselves constitute security for the import or export duties to which they are liable and as such may be liable to seizure or confiscation.

Article 12

The measures necessary to implement this Regulation shall be adopted in accordance with the procedure laid down in Article 26 (2) and (3) of Directive 79/695/EEC.

Article 13

Directive 79/623/EEC is hereby repealed with effect from 1 January 1989.

Any references to that Directive shall be read as referring to this Regulation.

Article 14

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

It shall apply with effect from 1 January 1989.

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

Done at Brussels, 13 July 1987.

For the Council

The President

P. SIMONSEN

COUNCIL REGULATION (EEC) No 1031/88: Determining the persons liable for payment of a customs debt

**COUNCIL REGULATION (EEC) No 1031/88
of 18 April 1988
determining the persons liable for payment of a customs debt**

- O.J. No L 102 of 21.04.1988, p. 5 -

COUNCIL REGULATION (EEC) No 1031/88: Determining the persons liable for payment of a customs debt

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

In cooperation with the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Council Regulation (EEC) No 2144/87 of 13 July 1987 on customs debt ⁽⁴⁾ defined, *inter alia*, the various situations whereby a customs debt on importation or exportation is incurred;

Whereas the rules governing the persons liable for payment of a customs debt are particularly important for the smooth functioning of the customs union in order to ensure that the abovementioned Regulation has identical legal and economic effects throughout the Community;

Whereas simple rules must be laid down in this field which enable the authorities responsible for assessing and recovering customs debts to act with maximum efficiency; whereas the same principles should be adopted both for customs debts on importation and for customs debts on exportation;

Whereas, in the case of a customs debt resulting from acceptance by the competent authority of a customs declaration for release for free circulation or temporary importation with partial relief from import duties or a declaration for export, the person liable for payment of such debt should be the person in whose name the declaration was made; whereas this principle makes it possible to take account of the various types of representation available for completing customs formalities; whereas, where the person making the declaration has stated that he was acting in his own name but on behalf of another person under Article 3 (2) of Council Regulation (EEC) No 3632/85 of 12 December 1985 defining the conditions under which a person may be permitted to make a customs declaration ⁽⁵⁾, it is nevertheless justifiable to hold the latter also liable for payment of the customs debt insofar as the person who

made the declaration had been granted the necessary authority;

Whereas, in the case of a customs debt resulting from the unlawful introduction of goods into the customs territory of the Community, the removal of goods from customs supervision of the unlawful export of goods from the customs territory of the Community, the person who committed the act which gave rise to the customs debt and any other persons who are also liable, under the provisions in force in the Member States, by reason of such an act having been committed should be held liable for payment of such debt;

Whereas, in the case of a customs debt resulting from the non-fulfilment of a special obligation stemming from the application of the provisions concerning a special customs procedure or arrangements, the person who, through the operation of the provisions governing the customs procedure or arrangements in question, was personally responsible for performing the obligation which was not complied with should be liable for payment of such customs debt;

Whereas in all cases in which the same legal situation gives rise to a customs debt payable by several persons, the latter should be liable jointly and severally for payment of such debt in order to enable the competent authorities to ensure the recovery of customs debts under the most favourable conditions;

Whereas it is necessary to safeguard the uniform application of this Regulation and to provide to that end for a Community procedure enabling the rules for its application to be adopted within an appropriate period; whereas the Committee on General Customs Rules set up by Article 24 of Council Directive 79/695/EEC of 24 July 1979 on the harmonization of procedures for the release of goods for free circulation ⁽⁶⁾ as last amended by Directive 81/853/EEC ⁽⁷⁾ is the appropriate body to organize close and effective collaboration between the Member States and the Commission in this field,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation determines the persons liable for payment of a customs debt.

⁽¹⁾ OJ No C 340, 28. 12. 1982, p. 5.

⁽²⁾ OJ No C 127, 14. 5. 1984, p. 24 and Decision of 10 February 1988 (not yet published in the Official Journal).

⁽³⁾ OJ No C 211, 8. 8. 1983, p. 1.

⁽⁴⁾ OJ No L 201, 22. 7. 1987, p. 15.

⁽⁵⁾ OJ No L 350, 27. 12. 1985, p. 1.

⁽⁶⁾ OJ No L 205, 13. 8. 1979, p. 19.

⁽⁷⁾ OJ No L 319, 7. 11. 1981, p. 1.

COUNCIL REGULATION (EEC) No 1031/88: Determining the persons liable for payment of a customs debt

(2) For the purpose of this Regulation :

(a) 'person' means :

- a natural person,
- a legal person, or
- where this possibility is provided for in the rules in force, an association of persons recognized as having legal capacity but lacking the legal status of a legal person ;

(b) 'customs debt' means the obligation on a person to pay the amount of the import duties (customs debt on importation) or export duties (customs debt on exportation) which apply under the provisions in force to goods liable to such duties ;

(c) 'import duties' means customs duties and charges having equivalent effect and agricultural levies and other import charges laid down under the common agricultural policy or under the specific arrangements which apply to certain goods resulting from the processing of agricultural products ;

(d) 'export duties' means agricultural levies and other export charges laid down under the common agricultural policy or under the specific arrangements which apply to certain goods resulting from the processing of agricultural products.

TITLE I

Persons liable for payment of a customs debt on importation

Article 2

1. Where a customs debt has been incurred pursuant to Article 2 (1) (a) or (f) of Regulation (EEC) No 2144/87, the person liable for payment of such debt shall be the person in whose name the declaration or any other act with the same legal effects was made.

However :

- (a) where, pursuant to Article 3 (1) (c) of Regulation (EEC) No 3632/85, the person who made a declaration or any other act with the same legal effects in his own name stated that he was acting on behalf of another person, the latter shall also be jointly and severally liable for payment of the customs debt, once it has been established, in accordance with the provisions in force in the Member States, that he did in fact authorize the person who made the declaration or any other act with the same legal effects to act accordingly ;
- (b) where the customs declaration was made in the name of another person by a person lacking the necessary

authority, the latter alone shall be liable for payment of the customs debt.

2. Where pursuant to the provisions in force, the customs authorities authorize the release for free circulation of goods previously placed under another customs procedure without requiring the making of a declaration in writing, the person liable for payment of the customs debt arising in this situation shall be the person who, at the time of such release for free circulation, is required to comply with the obligations attaching to the customs procedure in question.

The first subparagraph shall apply, where appropriate, to products resulting from the processing of the goods concerned and to the waste and scrap resulting from their destruction.

Article 3

Where a customs debt has been incurred pursuant to Article 2 (1) (b) of Regulation (EEC) No 2144/87, the person who introduced the goods unlawfully into the customs territory of the Community shall be liable for payment of such debt.

Under the provisions in force in Member States, the following shall also be jointly and severally liable for payment of such debt :

- (a) any persons who participated in the unlawful introduction of the goods and any persons who acquired or held the goods in question ;
- (b) any other persons who are liable by reason of such unlawful introduction.

Article 4

1. Where a customs debt has been incurred pursuant to Article 2 (1) (c) of Regulation (EEC) No 2144/87, the person who removed the goods from customs supervision shall be liable for payment of such debt.

Under the provisions in force in the Member States, the following shall also be jointly and severally liable for payment of such debt :

- (a) any persons who participated in the removal of the goods from customs supervision and any persons who acquired or held them ;
- (b) any other persons who are liable by reason of such removal.

2. The person required to fulfil, in respect of goods liable to import duties, the obligations arising from their temporary storage, or from the use of the customs procedure under which they have been placed, shall also be jointly and severally liable for payment of the customs debt.

COUNCIL REGULATION (EEC) No 1031/88: Determining the persons liable for payment of a customs debt

Article 5

Where a customs debt has been incurred pursuant to Article 2 (1) (d) of Regulation (EEC) No 2144/87, the person who is required, according to the circumstances, either to fulfil the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs procedure under which they have been placed or to comply with the conditions to which the placing of the goods under that procedure is subject, shall be liable for payment of such debt.

Article 6

Where a customs debt has been incurred pursuant to Article 2 (1) (e) of Regulation (EEC) No 2144/87, the person who is required, to fulfil the obligations arising in respect of goods from their being put into free circulation with total or partial relief from import duties because of their intended use for a particular purpose or the compliance with the conditions laid down for granting this exemption, shall be liable for payment of such debt.

TITLE II

Persons liable for payment of a customs debt on exportation

Article 7

1. Where a customs debt has been incurred pursuant to Article 5 (1) (a) of Regulation (EEC) No 2144/87 and the goods in question have been the subject of an export declaration, the person liable for payment of such debt shall be the person in whose name the declaration was made.

However, where the declaration was made in the name of another person by a person lacking the necessary authority, that person alone shall be liable for payment of the customs debt.

Furthermore, Article 2 (1), second subparagraph, (a) of this Regulation shall apply *mutatis mutandis*, in order to determine, where appropriate, the persons jointly and severally liable, together with the person referred to in the first subparagraph of this paragraph, for payment of the customs debt.

2. Where the goods in question have not been the subject of an export declaration, the person who unlawfully exported the goods from the customs territory of the Community shall be liable for payment of the customs debt.

Under the provisions in force in the Member States, the following shall also be jointly and severally liable for payment of the customs debt:

(a) any persons participating in the unlawful export of the goods from the Community;

(b) and any other persons who are liable by reason of such unlawful export.

Article 8

Where a customs debt has been incurred pursuant to Article 5 (1) (b) of Regulation (EEC) No 2144/87, the person liable for payment of such debt shall be determined under the same conditions as those laid down in Article 7 (1).

TITLE III

Special provisions

Article 9

1. Where a customs debt is incurred pursuant to Article 9 of Regulation (EEC) No 2144/87, Article 2 of this Regulation shall apply *mutatis mutandis*.

2. Where a customs debt is incurred pursuant to Article 10 of Regulation (EEC) No 2144/87, this Regulation shall apply *mutatis mutandis*.

Article 10

Titles I and II shall apply without prejudice to:

- (a) the provisions in force in those Member States which, under certain conditions, require persons additional to those referred to in this Regulation to pay a customs debt, including those who, in pursuit of their activity, make the customs declarations under the conditions defined in Article 6 of Regulation (EEC) No 3632/85;
- (b) the obligations to which guarantors are subject in respect of payment of a customs debt which they have guaranteed.

TITLE IV

Final provisions

Article 11

1. The Committee on General Customs Rules set up by Article 24 of Directive 79/695/EEC may examine any question concerning the application of this Regulation which is raised by its Chairman either on his own initiative or at the request of a Member State.

2. The measures necessary to implement this Regulation shall be adopted in accordance with the procedure laid down in Article 26 (2) and 3 of Directive 79/695/EEC.

Article 12

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

This Regulation shall apply from 1 January 1989.

COUNCIL REGULATION (EEC) No 1031/88: Determining the persons liable for payment
of a customs debt

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

Done at Luxembourg, 18 April 1988.

For the Council
The President
G. STOLTENBERG

RECOVERY: Regulation (EEC) n° 1697/79

COUNCIL REGULATION (EEC) No 1697/79

of 24 July 1979

on the post-clearance recovery of import duties or export duties which have not been required of the person liable for payment on goods entered for a customs procedure involving the obligation to pay such duties

- O.J. N° L 197 of 03.08.1979, p. 1 -

Modified by:

- Regulation (EEC) n° 3308/80
(O.J. N° L345 of 20.12.1980, p. 1)
- Regulation (EEC) n° 918/83
(O.J. N° L105 of 23.04.1983, p. 1)

IMPLEMENTING DIRECTIVES

1. Ad. Art. 5 par. 2
Regulation (EEC) n° 1573/80
(O.J. N° L161 of 26.6.1980, p. 1)

modified by:

- Regulation n° 946/83
(O.J. N° L104 of 22.04.1983, p. 15)
(Art. 6, 2nd para.)

RECOVERY : Regulation (EEC) n° 1697/79

Article 1

1. This Regulation shall determine the conditions under which the competent authorities shall undertake post-clearance recovery of import duties or export duties on goods entered for a customs procedure involving the obligation to pay such duties for which, for whatever reason, payment has not been required of the person liable for payment.

2. For the purposes of this Regulation :

- (a) 'import duties' means customs duties and charges having equivalent effect as well as agricultural levies and other import charges laid down within the framework of the common agricultural policy, or in that of specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products ;
- (b) 'export duties' means agricultural levies, and other export charges laid down within the framework of the common agricultural policy, or in that of specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products ;
- (c) 'entry in the accounts' means the official act by which the amount of the import duties or export duties to be collected by the competent authorities is duly determined ;
- (d) 'customs debt' means the obligation on a natural or legal person to pay the amount of the import duties or export duties which apply under the provisions in force to goods liable to such duties.

Article 2

1. Where the competent authorities find that all or part of the amount of import duties or export duties legally due on goods entered for a customs procedure involving the obligation to pay such duties has not been required of the person liable for payment, they shall take action to recover the duties not collected.

However, such action may not be taken after the expiry of a period of three years from the date of entry in the accounts of the amount originally required of the person liable for payment or, where there is no entry in the accounts, from the date on which the customs debt relating to the said goods was incurred.

2. Within the meaning of paragraph 1 action for recovery shall be taken by notifying the person concerned of the amount of import duties or export duties for which he is liable.

Article 3

When the competent authorities find that it is following an act that could give rise to criminal court proceedings that the competent authorities were unable to determine the exact amount of the import duties or export duties legally due on the goods in question, the period laid down in Article 2 shall not apply.

Under these circumstances, the competent authorities shall take action for recovery in accordance with the provisions in force in this respect in the Member States.

Article 4

The action for recovery shall be taken by the competent authorities, subject to the relevant provisions in force, against the natural or legal persons responsible, whether in a principal or in a subsidiary capacity, for the payment of the import duties or export duties on the goods in question, or against their legal successors.

Article 5

1. No action may be taken by the competent authorities for recovery where the amount of the import duties or export duties subsequently found to be lower than the amount legally due was calculated :

- either on the basis of information given by the competent authorities themselves which is binding on them,
- or on the basis of provisions of a general nature subsequently invalidated by a court decision.

2. The competent authorities may refrain from taking action for the post-clearance recovery of import duties or export duties which were not collected as a result of an error made by the competent authorities themselves which could not reasonably have been detected by the person liable, the latter having for his part acted in good faith and observed all the provisions laid down by the rules in force as far as his customs declaration is concerned.

RECOVERY : Regulation (EEC) n° 1697/79

The cases in which the first subparagraph can be applied shall be determined in accordance with the implementing provisions laid down in accordance with the procedure provided for in Article 10. (1)

Article 6

The provisions adopted for implementing Directive 78/453/EEC shall not apply in respect of the amounts to be recovered under Article 2 of this Regulation, without prejudice to Article 7 of that Directive.

Article 7

Where the non-collection of import duties or export duties legally due is attributable to an error made by the competent authorities, no interest on overdue payments shall be charged on sums recovered post-clearance.

Article 8

No action shall be taken for the post-clearance recovery of import duties or export duties where the amount involved for a given action for recovery is less than 10 Ecus.

Member States may round up or down the amount resulting from the conversion into their national currency of the figure given in the first subparagraph.

(1) OJ No L 184, 15. 7. 1975, p. 1.

Article 9

Until the implementation of Community provisions specifying the conditions under which Member States shall establish the own resources accruing from the imposition of import duties or export duties, Member States are not obliged, where, pursuant to this Regulation, they have taken no action for the post-clearance recovery of such duties, to establish the corresponding own resources within the meaning of Regulation (EEC, Euratom, ECSC) No 2891/77.

Article 10

1. The Committee on Duty Free Arrangements provided for in Article 14 of Council Regulation (EEC) No 713/83 of 28 March 1983, concerning the setting up of a Community system of reliefs from customs duty may examine any question concerning the implementation of this Regulation which is raised by its chairman, either on his own initiative or at the request of the representative of a Member State.

2. The provisions necessary for the implementation of Articles 2, 3 and 5 of this Regulation shall be adopted following the procedure laid down in Article 143 (2) and (3) of Regulation (EEC) No

Article 11

This Regulation shall enter into force on 1 July 1980.

1. Ad Art. 5 para. 2**Regulation n° 1573/80***Article 1*

This Regulation determines the conditions for implementation of the provisions of Article 5 (2) of Regulation (EEC) No 1697/79, hereinafter referred to as the 'basic Regulation'.

TITLE I

Decisions taken by the competent authorities of the Member States*Article 2*

Where the competent authority of the Member State in which the error was committed which resulted in insufficient duty being collected is able to ascertain by its own means that all the conditions referred to in Article 5 (2) of the basic Regulation are fulfilled, it shall decide not

to take action for the post-clearance collection of the uncollected duties, provided that the amount of the duties involved is less than 2 000

Article 3

1. Each Member State shall send the Commission a list of the cases in which the provisions of Article 2 have been applied, giving a short summary of each case.

2. The list referred to in paragraph 1 shall be forwarded during the first and third quarters of each year for all cases where a decision not to collect was taken during the preceding half-year.

3. The Commission shall circulate the lists to all other Member States.

4. The lists referred to in paragraph 3 shall be examined periodically by the Committee on Duty-Free Arrangements.

RECOVERY : Regulation (EEC) n° 1697/79

Ad. Art. 5 para. 2

Regulation (EEC) n° 1573/80

TITLE II

Decisions by the Commission

Article 4

Where the competent authority of the Member State in which the error was committed is not able to ascertain by its own means whether all the conditions set out in Article 5 (2) of the basic Regulation are fulfilled, or where the amount of the duties involved is equal to or greater than 2 000 EUA, it shall request the Commission to take a decision on the case, submitting to it all the necessary background information.

The Commission shall acknowledge receipt of the request immediately.

Article 5

Within 15 days following receipt of the request referred to in Article 4, the Commission shall forward a copy thereof to the other Member States.

Examination of the case submitted to the Commission shall be included on the agenda of the first subsequent meeting of the Committee on Duty-Free Arrangements.

Article 6

After consulting a group of experts composed of representatives of all Member States meeting within the framework of the Committee on Duty-Free Arrangements in order to examine the matter, the Commission shall decide whether the circumstances under consideration are such that no action should be taken for recovery of the duties concerned.

Such decision must be taken within a period of four months from the date on which the request referred to in Article 4 is received by the Commission.

Article 7

1. The Member State concerned shall be notified of the decision referred to in Article 6 at the earliest possible opportunity, and in any event within 30 days of the date of expiry of the period referred to in Article 6.

A copy of the decision shall be sent to the other Member States.

2. The competent authorities of the Member State concerned shall take the necessary steps to implement the Commission's decision.

Article 8

If the Commission fails to take a decision within the period referred to in Article 6 or fails to notify a decision to the Member State concerned within the period referred to in Article 7, the competent authorities of that Member State shall not take action to recover the duties in question.

Article 9

This Regulation shall enter into force on 1 July 1980.

REPAYMENT OR REMISSION: Regulation (EEC) No 1430/79

COUNCIL REGULATION (EEC) No 1430/79
of 2 July 1979
on the repayment or remission of import or export duties

- O.J. n° L 175 of 12.7.1979, p. 1

modified by: - Regulation (EEC) N° 3308/80 (O.J. N° L345 of 20.12.1980, p.1)
 - Regulation (EEC) N° 1672/82 (O.J. N° L186 of 30.06.1982, p.1)
 - Regulation (EEC) N° 918/83 (O.J. N° L105 of 23.04.1983, p.1)

IMPLEMENTING DIRECTIVES

1. Ad. Arts. 16 & 17
 Regulation (EEC) n° 1574/80
 (O.J. n° L 161 of 26.6.1980, p. 3)

2. Ad. Arts. 2 & 14
 Regulation (EEC) N° 3040/83 (O.J. N° L297 of 29.10.1983, p. 13)

3. Ad. Arts. 4a, 6a, 11a and 13
 Commission Regulation (EEC) N° 3799/86 (O.J. N° L352 of 13.12.86, p. 19)

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

Article 1

1. This Regulation lays down the conditions under which the competent authorities shall repay or remit import and export duties.
2. For the purposes of this Regulation :
 - (a) 'import duties' means customs duties and charges having equivalent effect, as well as agricultural levies and other import charges laid down within the framework of the common agricultural policy or in that of specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products ;
 - (b) 'export duties' means agricultural levies and other export charges laid down within the framework of the common agricultural policy, or in that of specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products ;
 - (c) 'repayment' means the total or partial refund of import or export duties which have been paid ;
 - (d) 'remission' means the complete or partial waiving of import or export duties which have been entered in the accounts by the authority responsible for their collection, but which have not yet been paid ;
 - (e) 'entry in the accounts' means the official act by which the amount of the import duties or export duties to be collected by the competent authorities is duly determined ;
 - (f) 'customs debt' means the obligation of a natural or legal person to pay the amount of the import or export duties applicable under the current provisions to goods subject to such duties.

3. For the purposes of Articles 2 (2), 3 (2), 5 (2), 10 (2), 16 and 17, 'customs office' shall mean any competent office where amounts of import or export duties due are entered in the accounts, even if that office does not form part of the customs administration.

TITLE I

REPAYMENT OR REMISSION OF IMPORT DUTIES

A. Cases where there is no customs debt, or where the amount is fixed at a level higher than that lawfully due

Article 2

1. Import duties shall be repaid or remitted in so far as the competent authorities are satisfied that the amount of such duties entered in the accounts :

- relates to goods in respect of which a customs debt has either not arisen or has been settled other than by payment or prescription,
- exceeds for any reason the amount lawfully payable.

2. Import duties shall be repaid or remitted for one of the reasons set out in paragraph 1 upon submission of an application to the appropriate customs office within a period of three years from the date on which those duties were entered in the accounts by the authority responsible for their collection.

Where the competent authorities themselves discover within this period that one or other of the situations described in paragraph 1 obtains, they shall repay or remit on their own initiative.

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

B. Goods entered in error for free circulation*Article 3*

1. Import duties shall be repaid or remitted in so far as the competent authorities are satisfied that the amount of such duties entered in the accounts relates to goods which were entered in error for free circulation instead of being placed under another customs regime.

2. Import duties shall be repaid or remitted for the reason set out in paragraph 1 upon submission of an application to the appropriate customs office within a period of three months from the date on which those duties were entered in the accounts by the authority responsible for their collection.

However, the competent authorities may permit this period to be exceeded in exceptional cases where there is good reason for doing so.

Article 4

Repayment or remission of import duties in respect of the goods referred to in Article 3 (1) shall be subject to the following conditions :

- (a) the competent authorities must be satisfied that :
- any use of the goods has not contravened the conditions of the customs regime under which they should have been placed,
 - when the goods were entered for free circulation they were intended to be placed under another customs regime, all the requirements of which they fulfilled,
 - the goods for which the benefit of that other customs regime is requested are the goods which were entered for free circulation ;

(b) the goods must be immediately entered for the customs regime for which they were intended.

C. Goods refused by the importer because they are defective or do not comply with the terms of the contract*Article 5*

1. Import duties shall be repaid or remitted in so far as the competent authorities are satisfied that the amount of such duties entered in the accounts relates to goods refused by the importer because they are defective or for some reason do not comply with the terms of the contract on the basis of which they were imported.

For the purposes of this Regulation, defective goods shall be deemed to include goods damaged in transit before arrival at the customs office where they are entered for free circulation (or at any other place designated for that purpose by the competent authorities), or during the period they remain at that customs office (or at any other place designated for that purpose by the competent authorities).

2. Import duties shall be repaid or remitted for the reasons set out in paragraph 1 upon submission of an application to the appropriate customs office within a period of 12 months from the date on which those duties were entered in the accounts of the authority responsible for their collection.

However, the competent authorities may permit this period to be exceeded in exceptional cases where there is good reason for doing so.

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

Article 6

1. Repayment or remission of import duties on the goods specified in Article 5 (1) shall be conditional upon the re-exportation of such goods outside the customs territory of the Community under the supervision of the competent authorities.

However, the person concerned may, where circumstances permit, be authorized to destroy the goods under the supervision of the competent authorities instead of re-exporting them. Any costs entailed in such destruction shall be borne by the person concerned.

Where such authorized destruction of the goods results in the production of waste or scrap products which are not themselves exported outside the customs territory of the Community, the calculation of any import duties to which those waste or scrap products may be subject shall be made on the basis of the rules of assessment applicable to them as recognized or accepted by the competent authorities at the date of destruction.

2. The competent authorities may set a period, from the date of their decision to repay or remit import duties, for the completion of the customs formalities relating to the re-exportation or destruction of the goods under the conditions laid down in paragraph 1.

Where the competent authorities consider it possible, they may, at the request of the person concerned, authorize the customs formalities relating to the re-exportation or destruction of the goods to be completed before having ruled on the application for repayment

or remission of customs duties. Such an authorization shall be entirely without prejudice to the decision of the competent authorities on that application.

3. In addition, the competent authorities must be satisfied that :

- (a) the goods were already defective or did not comply with the terms of the contract at the time of clearance of the goods or any other act having equivalent legal effect in accordance with the provisions in force ;
- (b) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract ;
- (c) the goods in respect of which repayment or remission of import duties is requested are the goods which were imported for free circulation.

Article 7

Where it is not the complete article that is re-exported or destroyed, but one or more parts or components of that article, the amount to be repaid or remitted shall be the difference between the amount of import duties on the complete article and the amount of import duties which would have been chargeable on the remainder of the article if the latter had been put into free circulation in an unaltered state on the date on which the complete article was put into free circulation.

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

Article 8

Import duties shall not be repaid or remitted in respect of goods :

- (a) which before being entered for free circulation were imported temporarily for testing, unless the competent authorities are satisfied that the fact that the goods were defective or did not comply with the contract could not normally have been detected in the course of such testing ;
- (b) the defective nature of which was taken into consideration in the drawing up of the contract, in particular with regard to the price, in pursuance of which the goods were put into free circulation.

Article 9

Articles 5 to 8 shall not apply to goods sold by the importer after it has been ascertained that they are defective or do not comply with the terms of the contract.

D. Goods in a special situation*Article 10*

1. Import duties shall be repaid or remitted in so far as the competent authorities are satisfied that the amount of such duties entered in the accounts relates to goods in one of the following special situations :

- (a) goods released for free circulation by a declarant empowered to do so on his own initiative and which, through no fault of the declarant, it has not been possible to deliver to the consignee ;
- (b) goods addressed to the consignee in error by the consignor ;
- (c) goods found to be unsuitable for the use for which the consignee intended them because of an obvious factual error in his order ;

(d) goods, the use of which by the consignee for the purpose intended is prevented or substantially restricted as a result of measures of general scope taken after the date of clearance for free circulation by an authority or other body having the appropriate power of decision ;

(e) goods in respect of which total or partial import duty relief, applied for by the person concerned in accordance with existing provisions, may, through no fault of the person concerned, not be granted by the competent authorities, who shall accordingly enter in their accounts the import duties which have become due ;

(f) goods which reach the consignee after the binding delivery dates stipulated in the contract in pursuance of which the goods were released for free circulation ;

(g) goods which it has not been possible to sell in the customs territory of the Community and which are free of charge to charities :

— carrying out their activities in a third country, provided that they are represented in the Community,

or

— carrying out their activities in the customs territory of the Community, provided that they are eligible for relief in the case of importation for free circulation of similar goods from third countries.

2. Import duties shall be repaid or remitted for one of the reasons set out in paragraph 1 on the submission of an application to the appropriate customs office within a period of three months from the date on which those duties were entered in the accounts by the authority responsible for their collection.

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

However, the competent authorities may permit this period to be exceeded in exceptional cases where there is good reason for doing so.

Article 11

1. Without prejudice to paragraph 2, repayment or remission of import duties on the goods referred to in Article 10 (1) shall, except where the goods are destroyed by order of a public authority or delivered free of charge to charities carrying out their activities in the Community, be conditional upon their re-exportation outside the customs territory of the Community under the supervision of the competent authorities.

However, the person concerned may, where circumstances permit, be authorized to destroy the goods under the supervision of the competent authorities instead of re-exporting them. Any costs entailed in such destruction shall be borne by the person concerned.

Where such authorized destruction of the goods results in the production of waste or scrap products which are not themselves exported outside the customs territory of the Community, the calculation of any import duties to which such waste or scrap products may be liable shall be carried out on the basis of the rules of assessment applicable to them as recognized or accepted by the competent authorities at the date of destruction.

2. In the case of goods in one of the situations mentioned in Article 10 (1) (b) and (c), repayment or remission of import duties shall be conditional on their re-exportation to the address of the original supplier or to another address specified by him.

3. The competent authorities may determine a period, from the date of their decision to repay or remit import duties, for the completion of the customs formalities relating to the re-exportation or destruction of the goods under the conditions laid down in paragraph 1.

Where the competent authorities consider it possible, they may, at the request of the person concerned, authorize the customs formalities relating to the re-exportation or destruction of the goods to be completed before having ruled on the application for repayment or remission of import duties. Such an authorization shall be entirely without prejudice to the decision of the competent authorities on that application.

4. In addition, the competent authorities must be satisfied that :

- (a) the goods have been neither used nor sold by the person concerned ;
- (b) the goods in respect of which repayment or remission of import duties is requested are the goods that were imported for free circulation.

Article 12

Where it is not a complete article that is re-exported or destroyed, but one or more parts or components of that article, Article 7 shall apply.

E. SPECIAL CASES*Article 13*

1. Import duties may be repaid or remitted in situations other than those referred to in Sections A to D which result from special circumstances in which no negligence or deception may be attributed to the person concerned.

2. Import duties may also be repaid or remitted in cases where repayment or remission could not be granted under Sections B to D because of the failure of the person concerned to comply with procedural requirements, provided that it has been established to the satisfaction of the competent authorities that the other conditions required for repayment or remission have been met and that the circumstances are such that no negligence or deception may be attributed to the person concerned.

3. The cases in which paragraphs 1 and 2 may apply, and the detailed procedural arrangements to be followed for this purpose, shall be determined in accordance with the procedure laid down in Article 25. The repayment or remission may be made subject to special conditions.

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

TITLE II

REPAYMENT OR REMISSION OF EXPORT DUTIES

Article 14

Articles 2 and 13 shall apply *mutatis mutandis* to the repayment or remission of export duties.

TITLE III

PROVISIONS CONCERNING APPLICATIONS FOR REPAYMENT OR REMISSION OF IMPORT OR EXPORT DUTIES

Article 15

Import or export duties shall be repaid or remitted only to the person who paid or is liable to pay those duties, or to the persons who have succeeded him in his rights and obligations.

Where repayment or remission is conditional on submission of an application to the competent authorities, such application may be made either by the person referred to in the first subparagraph or by his representative.

Article 16

Without prejudice to Article 17, applications for repayment or remission of import or export duties must be submitted to the customs office where the duties in question were entered in the accounts, unless the competent authorities designate another office for this purpose.

Applications must be accompanied by all the evidence in the applicant's possession, so that the competent authorities may decide on the application taking due account of the reasons put forward by him. Where they consider it necessary, the competent authorities may lay down a time limit for the production by the applicant of additional evidence.

Article 17

Where the goods are situated in a Member State other than the one in which the import or export duties relating thereto were entered in the accounts, the customs office where the application for repayment or remission of the duties is to be submitted and the conditions under which the Member States concerned are to assist each other in dealing with such application shall be specified in accordance with the procedure referred to in Article 25 (2).

Article 18

In all cases the authorities competent to decide on applications for the repayment or remission of import or export duties shall be those of the Member State where those duties were entered in the accounts.

TITLE IV

FINAL PROVISIONS

Article 19

Subject to the second subparagraph of Article 3 (2), the second subparagraph of Article 5 (2) and the second subparagraph of Article 10 (2), the periods within which this Regulation provides that an application for repayment or remission of import or export duties shall be submitted may not be extended unless the person concerned can prove that he was prevented by unforeseen circumstances or *force majeure* from submitting his application within the prescribed periods.

Article 20

Import or export duties shall not be repaid or remitted under the conditions laid down in this Regulation unless the amount to be repaid or remitted exceeds 10 European units of account.

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'However, the Member States may grant applications for repayment or remission involving a smaller amount.'

Article 21

1. Where, pursuant to this Regulation, the condition for repayment or remission of import duties is that the goods shall be re-exported, the goods may, where circumstances permit, be placed in a customs warehouse or a free zone, with the authorization of the competent authorities and under the same conditions.

However, such authorization may be granted only if a favourable decision has already been taken on the application for repayment or remission of the import duties.

The competent authorities shall take all the necessary steps to ensure that goods placed in a customs warehouse or a free zone may subsequently be acknowledged as not fulfilling the conditions laid down in Articles 9 and 10 of the Treaty.

2. Where paragraph 1 is invoked, Articles 6 (2) and (3), 11 (3) and (4), and 17 shall apply *mutatis mutandis*.

Article 22

1. Goods which, under the common agricultural policy, are put into free circulation under an import licence or advance fixing certificate shall benefit from Articles 3, 5 and 10 only in so far as the authorities referred to in Article 16 are satisfied that the necessary steps have been taken by the competent authorities to cancel the effects of putting those goods into free circulation as regards the certificate under which the importation took place.

2. Paragraph 1 shall apply also in the case of the re-exportation, the placing in customs warehouses or free zones, or the destruction of the goods, pursuant to Article 13.

Article 23

Where a monetary compensatory amount has been levied or granted by the Member State in which the customs formalities relating to the import of agricultural products or goods processed from them have been completed, Articles 3, 5 and 10 shall apply only in so far as the customs formalities for exporting these products or goods have been completed in that Member State.

Article 24

Where import or export duties are rapid or remitted pursuant to this Regulation, Member States shall establish new amounts to be subtracted from the corresponding own resources within the meaning of Regulation (EEC, Euratom, ECSC) No 2891/77.

Article 25

1. The Committee on Duty-Free Arrangements provided for in Article of Regulation (EEC) No may examine any question relating to the application of this Regulation which may be raised by its chairman, either on his own initiative or at the request of a Member State.

2. The provisions necessary for the application of Articles 2, 3, 5, 6, 10, 11, 13, 14, 16, 17 and 22 of this Regulation shall be adopted in accordance with the procedure laid down in Article (2) and (3) of Regulation (EEC) No 1798/75.

Article 26

This Regulation shall not prevent the maintenance by Denmark of the 'handelstoldgodtgørelse' system until this system is replaced by that of customs warehousing, and until 31 December 1982 at the latest.

Article 27

This Regulation shall enter into force on 1 July 1980.

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

2. Ad. Arts. 16 & 17

Regulation (EEC) n° 1574/80

Article 1

1. This Regulation lays down provisions for the implementation of Articles 16 and 17 of Regulation (EEC) No 1430/79, hereinafter referred to as the 'basic Regulation'.

2. For the purposes of this Regulation:

- (a) 'duties' means import duties and export duties as defined in Article 1 (2) (a) and (b) of the basic Regulation;
- (b) 'customs office' means any office responsible for implementing this Regulation, even where such office does not form part of the customs administration;
- (c) 'office of entry in the accounts' means the customs office where the duties whose repayment or remission is requested were entered in the accounts;
- (d) 'decision-making authority' means the authority competent to decide on an application for repayment or remission of duties in the Member State where the duties to which the said application relates were entered in the accounts;
- (e) 'control authority' means the customs office within whose jurisdiction the goods in respect of which repayment or remission of the duties entered in the accounts is requested are situated, and which carries out certain checks required for appraisal of the application;
- (f) 'implementing authority' means the customs office which adopts the measures necessary to ensure that the decision to repay or remit the duties is correctly implemented.

3. The functions of the office of entry in the accounts, decision-making authority, control authority and implementing authority may be carried out either wholly or in part by the same customs office.

TITLE I

Provisions concerning applications for repayment or remission of duties

Article 2

1. Without prejudice to Article 4 (1), applications for repayment or remission of duties shall be submitted in writing and, save where one or more of the particulars is deemed unnecessary by the decision-making authority for the purposes of taking a decision on the application, shall contain the following information:

- (a) the applicant's name and address;
- (b) the office of entry in the accounts;
- (c) particulars of the document used for the purpose of entering in the accounts the duties in respect of which repayment or remission is requested;
- (d) a description of the goods (quantity, nature, value);
- (e) the exact location of the goods;
- (f) where the goods are within the jurisdiction of a customs office other than the office of entry in the accounts, the name and address of that customs office (control authority);
- (g) the amount of the duties whose repayment or remission is requested;
- (h) the specific grounds for repayment or remission;
- (i) except in cases covered by Article 2 of the basic Regulation, particulars of the use to which the applicant wishes to put the goods in question or of their intended destination, with reference to the possibilities permitted in particular cases by the basic Regulation (re-exportation outside the Community, entry under another customs regime, destruction or delivery to a charity);
- (j) where the applicant seeks application of Article 10 (1) (g) of the basic Regulation, the name and address of the charity to which the goods are to be delivered;
- (k) where the applicant is not himself the person who has paid or is liable for the duties in respect of which repayment or remission is requested, the capacity in which he has made the application;
- (l) where the application refers to Article 7 or 12 of the basic Regulation, the quantity, nature and value of the material that it is intended should remain in the Community.

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

Ad. Arts. 16 & 17

Regulation (EEC) n° 1574/80

The application shall also state, where appropriate, that the applicant requests application of the second subparagraph of Article 6 (2) or the second subparagraph of Article 11 (3) of the basic Regulation.

2. Member States may provide that the information referred to in paragraph 1 (g) may be dispensed with.

3. Member States may stipulate that applications for repayment or remission of duties be made on a particular form.

They may also establish a simplified procedure for making applications for remission or repayment in cases referred to in Article 10 (1) (a) of the basic Regulation.

Article 3

1. Applications for repayment or remission of duties shall be accompanied by all the documents necessary to enable the decision-making authority to decide on the application.

2. Without prejudice to any specific provisions adopted in this connection under the common agricultural policy, where an application relates to goods in respect of which an import or export licence or advance fixing certificate has been produced upon the lodging of the relevant customs declaration, such application must also be accompanied by a voucher issued by the authorities responsible for issuing such licence or certificate certifying that the necessary steps have been taken to cancel the effects of the said licence or certificate, in so far as this is necessary.

Such vouchers shall not be required however:

- where the authority to whom the application is submitted itself issued the licence or certificate in question,
- where the ground relied upon in support of the application is a substantive error that has no effect on the attribution of the licence or certificate in question.

Article 4

1. The customs office to which an application for repayment or remission of duties is submitted may accept an application not containing all the information deemed necessary under Article 2 or not supported by all the documents which may be required under Article 3. However, except in the case provided for in the second subparagraph of Article 2 (3), an application may not be accepted unless it contains at least the information specified in points (a), (b), (c), (h) and (k) of Article 2 (1).

2. Where paragraph 1 is applied, the competent authorities shall fix a time limit for the submission of any missing particulars and/or documents, which, where necessary, may expire after the time limit for submission of the application laid down in the basic Regulation for the particular case in question.

3. Where the time limit laid down by the competent authorities pursuant to paragraph 2 is not observed, the application shall be deemed to have been withdrawn.

The applicant shall be informed of this immediately.

Article 5

Until such time as a decision has been taken on the application, goods in respect of which repayment or remission of duties has been requested may not be transferred to a location other than that specified in Article 2 (1) (e) unless the applicant has notified in advance the customs office to which the application was submitted; it shall be for the latter to inform the decision-making authority thereof, if it has not itself been designated as this authority.

Article 6

Where an application for repayment or remission of duty relates to a case where supplementary information must be obtained or where the goods must be examined in order to ensure that the conditions to qualify for repayment or remission laid down in the basic Regulation are satisfied, the decision-making authority shall adopt the measures necessary to that end, if necessary by submitting to the control authority an application specifying the nature of the information to be obtained or of the examinations to be carried out.

The control authority shall give effect at the earliest opportunity to the request by the decision-making authority and submit to it the information obtained and the results of the examinations carried out.

Article 7

1. When the decision-making authority possesses all the necessary information, it shall give its decision on the application at the earliest opportunity and notify the applicant in writing of that decision.

2. Where the application is approved, the decision shall include all the particulars necessary for its implementation.

Depending on the circumstances, all or part of the following information shall appear in the decision:

- (a) the information necessary for identifying the goods to which it applies;
- (b) the grounds for repayment or remission of the duty and a reference to the corresponding article of the basic Regulation;
- (c) the use to which the goods may be put or the destination to which they may be sent depending on the possibilities available in the particular case under the basic Regulation (re-exportation outside the Community, entry under another customs regime, destruction or delivery to a charity);

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Ad. Arts. 16 & 17

Regulation (EEC) n° 1574/80

- (d) where appropriate, a statement to the effect that the goods may be placed in a customs warehouse or free zone in accordance with Article 21 (1) of the basic Regulation;
- (e) the date by which the formalities to which repayment or remission of the duties is subject must be completed, which may not be later than two months from the date of notification of the decision to the recipient;
- (f) a statement indicating that repayment or remission of the duties is conditional upon receipt by the decision-making authority of a declaration from the implementing authority certifying that the formalities on which repayment or remission is conditional have been completed;
- (g) particulars of any conditions to which the goods remain subject pending implementation of the decision;
- (h) a notice informing the recipient that he must deliver the original decision to the implementing authority, to be selected by him, when presenting the goods.
- (b) Box 103 shall indicate the quantity or net mass of the goods in words;
- (c) Box 104 shall be completed either by deleting the word 'other' in the second indent or by deleting the words 'leaving the geographical territory of the Community' in the first indent and adding one of the following as a second indent:
- delivery free of charge to the following charity
 - destruction under customs supervision,
 - entry under the following customs regime . . . and the words '(Regulation (EEC) No 1574/80)';
- (d) Box 106 shall contain a reference to the decision granting repayment or remission of duties.

4. The competent customs office which establishes or takes responsibility for causing it to be established that the goods have in fact been used for the purpose specified or have arrived at the prescribed destination shall complete the box entitled 'Control as to use and/or destination' by adding to the indent 'left the geographical territory of the Community on . . .' the date on which the goods were exported, or by adding to the indent 'have been dealt with as indicated overleaf . . .' the relevant date.

5. When the implementing authority has satisfied itself that the conditions referred to in paragraph 1 are fulfilled, it shall send a certificate to that effect to the decision-making authority.

Article 8

1. The implementing authority shall take steps to ensure:

- where appropriate, that the requirements referred to in Article 7 (2) (g) are met,
- that the goods are in all cases actually used in the manner or sent to the destination specified in the decision concerning repayment or remission of duties.

2. Where the decision specifies that the goods may be placed in a customs warehouse or a free zone, and the recipient avails himself of this opportunity, the necessary formalities must be completed with the implementing authority.

3. Where the decision granting repayment or remission of duties specifies a use to which the goods are to be put or a destination to which they are to be sent which can only be established in a Member State other than that in which the implementing authority is located, proof of compliance therewith shall be furnished by providing a Control Copy T No 5 issued and used in accordance with Commission Regulation (EEC) No 223/77 of 22 December 1976 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure ⁽¹⁾, and with the provisions of this Article.

In the Control Copy T No 5, the section entitled 'Additional information' shall be completed as follows:

- (a) Box 101 shall contain the Common Customs Tariff heading No or subheading of the goods dispatched;

Article 9

Where the decision-making authority has approved an application for repayment or remission of duties, it shall repay or remit such duty only after receiving the certificate referred to in Article 8 (5).

Failure to observe the time limit laid down in the decision for completion of the formalities to which repayment or remission of duty is subject shall result in loss of entitlement to repayment or remission save where the recipient of the decision furnishes evidence that he was prevented from observing the time limit as a result of unavoidable accident or *force majeure*.

TITLE II

Provisions concerning cooperation between the competent authorities of Member States

Article 10

The provisions of this Title shall apply where goods in respect of which an application for repayment or

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 20.

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Ad. Arts. 16 & 17

Regulation (EEC) n° 1574/80

remission of duties is submitted are situated in a Member State other than that in which the said duties were entered in the accounts.

CHAPTER I

Repayment or remission of import duties

Article 11

Applications for repayment or remission of import duties shall be submitted to the office of entry in the accounts, or to another office designated for that purpose by the competent authorities of the Member State in which the office of entry in the accounts is situated. Where such office has not also been designated as the decision-making authority it shall, after accepting the application, and in accordance, where appropriate, with Article 4 (1), forward it immediately to the said authority.

Article 12

In the cases referred to in the first paragraph of Article 6, the decision-making authority shall submit to the control authority two copies of its request in writing, in conformity with the specimen form in Annex I. The request shall be accompanied by originals or copies of the application for repayment or remission and of all documents necessary to enable the control authority to obtain the information or carry out the examinations requested.

Article 13

1. The control authority shall, within two weeks of the date of receipt of the request, obtain the information or carry out the examinations requested by the decision-making authority. It shall enter any results obtained in the portion of the original copy of the document referred to in Article 12 reserved for that purpose and shall return the said form to the decision-making authority together with all the documents forwarded to it.

2. Where the control authority is unable to obtain the information or carry out the examinations requested within the two-week period referred to in paragraph 1, it shall acknowledge receipt of the request submitted to it within that period by returning to the decision-making authority a duly annotated copy of the document referred to in Article 12.

Article 14

The implementing authority shall send the certificate referred to in Article 8 (5) to the decision-making authority on a form conforming to the specimen in Annex II.

Article 15

Where the destruction of the goods as authorized by the decision-making authority produces waste or scrap liable to import duty and not covered by a declaration of exportation outside the Community or of transfer to a customs warehouse or free zone, the implementing authority shall see that such duty is collected.

Where, however, destruction has been authorized in advance in accordance with the second subparagraph of Article 6 (2) or the second subparagraph of Article 11 (3) of the basic Regulation, the implementing authority may require that a security be given for such duty until the decision-making authority takes a final decision on the application. Such duty shall be levied only if the decision-making authority decides in favour of the application.

CHAPTER II

Repayment or remission of export duties

Article 16

Articles 11, 12, 13 and 14 of this Regulation shall apply *mutatis mutandis* to the repayment or remission of export duties.

TITLE III

Final provisions

Article 17

1. Where repayment or remission of import duties is conditional on the goods being re-exported outside the Community, placed in a customs warehouse or free zone or entered for any customs regime other than free circulation, the goods shall, for the purposes of Article 1 (2) of Council Regulation (EEC) No 222/77, be regarded as no longer satisfying the conditions laid down in Article 10 (1) of the Treaty from the time when the relevant customs formalities have been completed.

2. Paragraph 1 shall apply *mutatis mutandis*, from the moment of destruction, to dutiable waste and scrap

REPAYMENT OR REMISSION : Regulation (EEC) n° 1430/79

Ad. Arts. 16 & 17

Regulation (EEC) n° 1574/80

produced by the destruction of goods whose destruction is a precondition for the repayment or remission of import duty.

Article 18

This Regulation shall enter into force on 1 July 1980.

REPAYMENT OR REMISSION OF DUTIES – REQUEST FOR EXAMINATION

(application of Article 12 of Commission Regulation (EEC) No 1574/80)

(recto)

1. Name and full address of decision-making authority	4. Name and full address of person from whom the information requested may be obtained or who may assist the control authority
2. File reference of decision-making authority	5. Exact location of goods ⁽¹⁾
3. Name and full address of control authority	
6. Purpose of request: — that the following information be obtained — that the following examinations be carried out	
7. Place and date	
8. Signature and official stamp	9. List of documents attached

* to complete only where applicable.

REPLY OF CONTROL AUTHORITY (1)

ACKNOWLEDGEMENT OF RECEIPT (1)

(verso)

Information obtained

Result of examinations carried out

12. Place and date

13. Signature and official stamp

(1) Delete as appropriate.
The control authority shall give an acknowledgement of receipt only if it is unable to give effect to the request within two weeks of the date of receipt thereof. Acknowledgement of receipt shall be made on a copy of this document.

CERTIFICATE FOR REPAYMENT OR REMISSION OF DUTY
(application of Article 14 of Commission Regulation (EEC) No 1574/80)

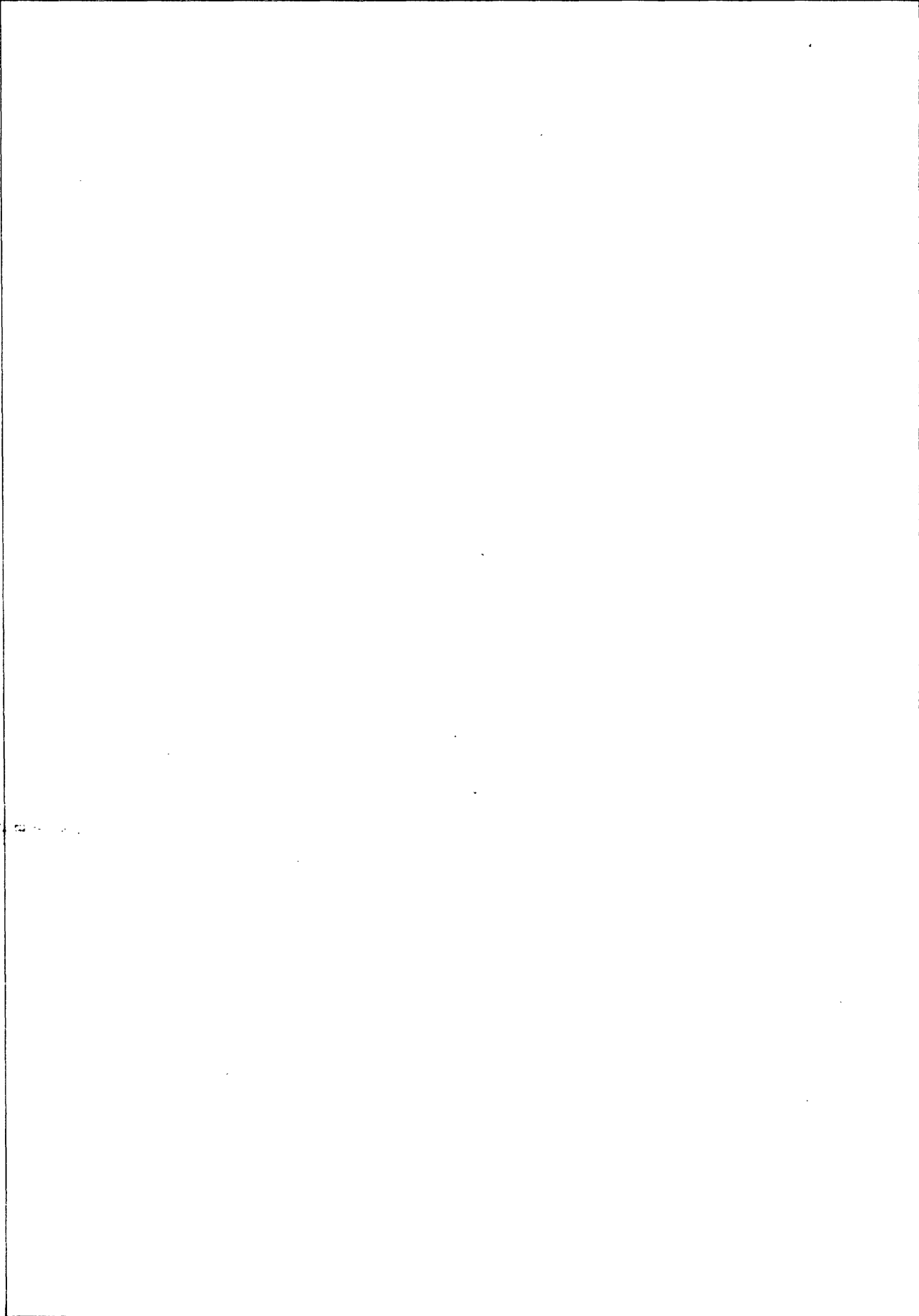
(recto)

1. Name and full address of implementing authority			
2. Reference to decision granting repayment or remission			
3. Name and full address of person to whom decision is addressed			
4. Full description of goods	5. Quantity or net mass		
<p>6. This is to certify that in accordance with the decision referred to in Box 2, the goods described above were, on (date)</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> exported from the Community <input type="checkbox"/> placed in a customs warehouse <input type="checkbox"/> delivered free of charge to the charity named in the decision </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> destroyed under customs supervision <input type="checkbox"/> placed in a free zone <input type="checkbox"/> entered under the customs procedure specified in the decision </td> </tr> </table> <p>Customs document reference, if any</p> <p>On the date hereunder the goods fulfilled the conditions laid down for repayment or remission of duty ⁽¹⁾</p> <p>.....</p> <p style="text-align: center;">(Place) (Date)</p> <p style="text-align: right; margin-top: 20px;">Signature and stamp of implementing authority</p>		<input type="checkbox"/> exported from the Community <input type="checkbox"/> placed in a customs warehouse <input type="checkbox"/> delivered free of charge to the charity named in the decision	<input type="checkbox"/> destroyed under customs supervision <input type="checkbox"/> placed in a free zone <input type="checkbox"/> entered under the customs procedure specified in the decision
<input type="checkbox"/> exported from the Community <input type="checkbox"/> placed in a customs warehouse <input type="checkbox"/> delivered free of charge to the charity named in the decision	<input type="checkbox"/> destroyed under customs supervision <input type="checkbox"/> placed in a free zone <input type="checkbox"/> entered under the customs procedure specified in the decision		

⁽¹⁾ Where the implementing authority finds that the goods no longer satisfy those conditions it shall delete this sentence and record its findings overleaf under the heading 'Observations'.

OBSERVATIONS

(verso)



REPAYMENT OR REMISSION: Regulation (EEC) N° 1430/79

Ad. articles 2 and 14

Regulation N° 3040/83

Article 1

1. For the purposes of Article 2 of Regulation (EEC) No 1430/79, 'the amount lawfully payable' means the amount of the import duties which, under the rules in force at the time of acceptance of the entry for release for free circulation, including provisions relating to the grant of a reduced or zero rate of duty, would have been payable in respect of the goods concerned if all the particulars and documents necessary for the implementation of such rules had been duly declared and produced and had in fact been taken into account by the competent authorities in the calculation of the duties.

2. Where an application for repayment or remission is based on the existence, at the time of acceptance of the entry for release for free circulation of the goods, of a reduced or zero rate of import duty applicable within the limits of a tariff quota, a tariff ceiling, whether or not allocated, or another analogous tariff measure, it may be submitted even after the expiry of the period in respect of which the measure in question has been fixed.

Repayment or remission shall be granted only in so far as at the time of submission of the application for repayment or remission accompanied by the necessary documents :

- in the case of an allocated tariff quota or a tariff ceiling, the limits laid down under that allocated tariff quota or tariff ceiling in respect of the release of the goods in question for free circulation in the Community have not been reached,
- in the case of a non-allocated tariff ceiling or another analogous tariff measure, the normal rate of duty has not been re-established.

Repayment or remission shall, however, be granted even if the conditions laid down in the preceding paragraph have not been fulfilled, where, as a result of an error on the part of the competent authorities themselves, the reduced or zero rate of duty has not been applied to goods in respect of which the entry for release for free circulation contained all the particulars and was accompanied by all the documents necessary for the application of the reduced or zero rate.

3. Where, in support of an application for repayment or remission, a certificate of origin, movement certificate, internal Community transit document or equivalent to an internal Community transit document or any other appropriate document is produced attesting that the imported goods were eligible, at the time of acceptance of the entry for release for free circulation, for Community treatment or preferential tariff treatment, the competent authorities shall grant such application only where it is duly established :

- that the document thus produced refers specifically to the goods in question and that all the conditions relating to acceptance of the said document are fulfilled,
- that all the other conditions for the grant of the preferential tariff treatment are fulfilled.

Repayment or remission shall be effected upon presentation of the goods. Where the goods cannot be presented to the competent authorities, the latter shall grant repayment or remission only where it is apparent from control information at their disposal that the certificate or document produced post-clearance applies without doubt to the said goods.

4. Certificates for the advance fixing of levies or of levies and monetary compensatory amounts under the common agricultural policy shall not be accepted in support of an application for repayment or remission.

5. For the purposes of this Article, where applicable the date of acceptance of the entry for release for free circulation shall be deemed to be the date on which any other act having the same legal effects as such acceptance, under the provisions in force, is performed.

Article 2

The provisions of this Regulation shall apply *mutatis mutandis* with respect to the repayment or remission of export duties.

Article 3

This Regulation shall enter into force on 1 January 1984.

It shall apply to applications for the repayment or remission of import duties or export duties entered in the accounts on and after that date.

REPAYMENT OR REMISSION: Regulation (EEC) N° 1430/79

Ad Arts. 4a, 6a, 11a and 13

Regulation (EEC) N° 3799/86

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1430/79 of 2 July 1979 on the repayment or remission of import duties⁽¹⁾, as last amended by Regulation (EEC) No 3069/86⁽²⁾ and in particular Article 25 (2) thereof,

Whereas Commission Regulation (EEC) No 1575/80⁽³⁾ laid down provisions for the implementation of Article 13 of Regulation (EEC) No 1430/79; whereas those provisions consist mainly of procedural rules under which applications for repayment or remission must be forwarded by the appropriate authorities of the Member States to the Commission and processed by the latter; whereas a Commission decision is required in every case;

Whereas experience has shown that in certain specific situations the conditions for authorizing repayment or remission of duties are always met; whereas on the other hand, other situations cannot in themselves be considered special situations constituting grounds for repayment or remission;

Whereas a precise definition of those different situations should make it possible to transfer to the appropriate authorities of the Member States responsibility for deciding whether or not repayment or remission of duties should be authorized each time such a situation arises; whereas, on the other hand, all other cases should continue to be referred to the Commission in order to ensure uniform application of Article 13 of Regulation (EEC) No 1430/79;

Whereas the provisions laid down for the implementation of Article 13 of Regulation (EEC) No 1430/79 should consequently be amended;

Whereas, moreover, Regulation (EEC) No 3069/86 inserted into Regulation (EEC) No 1430/79 an Article 4a, an Article 6a and an Article 11a defining the conditions under which import duties could be repaid or remitted when the procedural requirements laid down respectively in Articles 4, 6 and 11 of the said Regulation had not

been complied with; whereas, in order to ensure uniform application of new Articles throughout the Community, certain concepts to which they refer should be clarified;

Whereas it is desirable, for the sake of clarity, to set out in a new Commission Regulation all the provisions henceforth applicable for the practical implementation of Articles 4a, 6a, 11a and 13 of Regulation (EEC) No 1430/79 and, consequently, to repeal Regulation (EEC) No 1575/80;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Duty Free Arrangements,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation lays down provisions for the implementation of Articles 4a, 6a, 11a and 13 of Regulation (EEC) No 1430/79 hereinafter referred to as the 'basic Regulation'.

2. For the purpose of this Regulation 'decision-making authority' means the authority competent to decide on an application for repayment or remission of import or export duties in the Member State where the duties to which the said application relates were entered in the accounts.

TITLE I

REPAYMENT OR REMISSION OF IMPORT DUTIES

A. Provisions for the implementation of Articles 4a, 6a and 11a of the basic Regulation

Article 2

For the purposes of Articles 4a (1) (b), 6a (1) (b) and 11a (1) (b) of the basic Regulation:

(a) 'person concerned' means the person referred to in the first paragraph of Article 15 of the basic Regulation, as well as, if necessary, any other person who is involved in the completion of customs formalities for the goods concerned or who has given the necessary instructions for the completion of such formalities;

⁽¹⁾ OJ No L 175, 12. 7. 1979, p. 1.

⁽²⁾ OJ No L 286, 9. 10. 1986, p. 1.

⁽³⁾ OJ No L 161, 26. 6. 1980, p. 13.

REPAYMENT OR REMISSION: Regulation (EEC) N° 1430/79

Ad Arts. 4a, 6a, 11a and 13

Regulation (EEC) N° 3799/86

(b) 'serious negligence' may be attributed to the person concerned where he has failed to comply with the procedural requirements which in principle are a condition for the granting of repayment or remission although he must have been aware of their existence.

'Serious negligence' may be attributed to the person concerned in particular where :

- a person not in business as a customs declarant has failed to comply with the procedural requirements which in principle are a condition for the granting of repayment or remission although he has already been in a similar situation and he was consequently aware of the legal requirements for obtaining such repayment or remission ;
- a person practising as a customs declarant, representing the person in whose name and application for repayment or remission is made, has failed to take the steps laid down by legislation in relation to the customs authorities, as instructed by that person, in order to secure such repayment or remission.

Article 3

1. For the purpose of applying Articles 4a (2) (a), 6a (2) (a) and 11a (2) (a) of the basic Regulation :

(a) the proof necessary to enable the competent authorities to satisfy themselves that the goods for which repayment or remission is requested have definitely been re-exported outside the customs territory of the Community must consist, in the submission by the person concerned, of :

- the original or a certified copy of the export declaration for the goods outside the customs territory of the Community, and
- certification by the customs office through which the goods actually passed on dispatch outside the customs territory of the Community.

Where such certification cannot be produced, proof of dispatch of the goods outside the customs territory of the Community may be demonstrated by the production :

- either of certification by the customs confirming the arrival of the goods in the third country of destination,
- or of the original, or a duly authenticated copy, of the customs declaration for the goods concerned made in the third country of destination.

To these documents must be affixed the administrative and commercial documentation allowing the customs authorities dealing with the repayment or remission request to verify that the goods which are the subject of export outside the customs territory of the Community are the same as those which had been declared for release for free circulation, namely :

- the original or a certified copy of the declaration of release for free circulation ;
- insofar as considered necessary by the customs authorities, commercial or administrative documents (such as invoices, dispatch details, transit documents, health certificates) bearing a precise description of the goods (commercial description, quantities, model and other marking particulars) which have been affixed, on the one hand, to the declaration of release for free circulation and, on the other, to the declaration for export outside the customs territory of the Community or, as the case may be, to the customs declaration made for the goods in the third country of destination.

(b) the proof necessary to enable the competent authorities to satisfy themselves that the goods for which repayment or remission is requested have definitely been destroyed under official control or by persons entitled to act in an official capacity must consist, in the statement submitted by the person concerned, of :

- either a record of or a declaration of, the destruction, prepared by the authorities under whose control the destruction took place, or a certified copy thereof,
- or a certificate prepared by the person entitled to confirm the destruction, accompanied by evidence of his authority.

These documents must bear a sufficiently precise description of the destroyed goods (such as commercial description, quantities, model and other marking particulars) to enable the customs authorities, by comparing them with the statements in the declaration of release for free circulation and the commercial documents (such as invoices, dispatch details) which are affixed, to satisfy themselves that the destroyed goods are those which had been declared for release for free circulation.

2. Where the documents referred to in paragraph 1 contain insufficient detail to allow the customs authorities to take, in full knowledge of the facts, a decision on the case submitted to them, or where certain details may not have been submitted to them, proof may be completed or replaced by any other documents considered necessary by the said authorities.

REPAYMENT OR REMISSION: Regulation (EEC) N° 1430/79

Ad Arts. 4a, 6a, 11a and 13

Regulation (EEC) N° 3799/86

B. Provisions for the implementation of Article 13 of the basic Regulation

1. Special situations which do, and those which do not, constitute grounds for the repayment or remission of import duties

Article 4

For the purposes of Article 13 (1) of the basic Regulation, and without prejudice to other situations to be considered case by case as part of the procedure laid down in Articles 6 to 10:

1. Special situations resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned shall in particular be the following:

- (a) where non-Community goods placed under a customs procedure involving total or partial relief from import duties or goods released for free circulation under favourable tariff treatment by virtue of their treatment or use for particular purposes are stolen, provided that the goods are recovered promptly and assigned their original customs status in the state they were in when they were stolen;
- (b) where non-Community goods are inadvertently withdrawn from the customs procedure involving total or partial relief from import duties under which they had been placed, provided that as soon as the error is found, they are assigned their original customs status in the state they were in when they were withdrawn;
- (c) where it is impossible to operate the mechanism for opening the means of transport on which goods previously released for free circulation are located and accordingly to unload them on arrival at their destination provided that they are immediately re-exported from the customs territory of the Community under the supervision of the customs authorities;
- (d) where goods originally released for free circulation in the Community are subsequently returned to their non-Community supplier, under the outward processing arrangements, to enable him — free of charge — to eliminate defects existing prior to the release of the goods (even if found after release of the goods) or to bring them into line with the provisions of the contract under which they were released for free circulation, and where that supplier decides to keep the goods permanently because he is unable to remedy the defects or because it would not be economic to do so;
- (e) where it is found, at the time when the customs authorities decide on post-clearance collection of import duties, where goods originally released for

free circulation with full release from such duties were in fact liable, that the goods in question have been re-exported from the customs territory of the Community without the supervision of the customs authorities, provided that it is established that the substantive conditions laid down in the basic Regulation for the repayment or remission of such import duties would in fact have been met at the time of re-exportation if the amount had been levied when the goods were released for free circulation;

- (f) where it is forbidden, by judicial order, to market an item previously entered for free circulation under normal conditions by the person concerned, and where the said item is re-exported outside the customs territory of the Community or destroyed under the control of the competent authorities, when it is established that the item in question has not actually been used in the Community.
2. The following situations shall not by themselves be special situations resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned:
- (a) re-exportation from the customs territory of the Community, for reasons other than those referred to in sections B, C or D of the basic Regulation, and notably on account of failure to sell, of goods previously entered for free circulation;
 - (b) save in the cases expressly provided for by Community legislation, destruction, for any reason whatsoever, of goods entered for free circulation after their release by the competent authorities;
 - (c) production, even in good faith, for the purpose of securing preferential tariff treatment of goods entered for free circulation, of documents subsequently found to be forged, falsified or not valid for the purpose of securing such preferential tariff treatment.

*II. Procedural rules***1. Decisions of the competent authorities of the Member States***Article 5*

1. Where the competent authority of a Member State establishes that the grounds on which an application under Article 13 (2) of the basic Regulation are based reflect one of the situations described in Article 4 (1), it shall repay or remit the amount of import duties concerned.

REPAYMENT OR REMISSION: Regulation (EEC) N° 1430/79

Ad Arts. 4a, 6a, 11a and 13

Regulation (EEC) N° 3799/86

2. Where the competent authority of a Member State establishes that the grounds on which an application is made under Article 13 (2) of the basic Regulation are based solely on one of the situations described in Article 4 (2) it shall not repay or remit the amount of import duties concerned.

2. Decisions of the Commission

Article 6

1. Where the competent authority of a Member State cannot decide, by reference to Article 4, whether an application for repayment or remission under Article 13 (2) of the basic Regulation should be granted, it shall refuse the application if it is not supported by evidence of a special situation resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned.

In all other cases it shall submit the case to the Commission for a decision, in accordance with the procedure laid down in Articles 7 to 10. The relevant documents submitted to the Commission shall contain all the information required to enable a comprehensive examination of the case to be carried out.

As soon as it receives the relevant documents the Commission shall inform the Member State concerned accordingly.

Should it be found that the information supplied by the Member State is not sufficient to enable a decision to be taken on the case concerned in full knowledge of the facts, the Commission may request that additional information be supplied.

2. The decision-making authority may, at the applicant's request and without awaiting completion of the procedure laid down in Articles 7 to 10, authorize completion of the customs formalities relating to the re-exportation or destruction of the goods before the Commission has given a ruling on the application in question. Such authorization shall be entirely without prejudice to the final decision on the application.

Article 7

Within 15 days following receipt of the documents referred to in Article 6 (1) the Commission shall forward a copy thereof to the Member States.

Consideration of the case in question shall be included as soon as possible on the agenda of a meeting of the Committee on Duty-Free Arrangements.

Article 8

After consulting a group of experts composed of representatives of all Member States, meeting within the framework of the Committee on Duty Free Arrangements to

consider the case in question, the Commission shall decide whether the special situation which has been considered justifies repayment or remission.

That decision shall be taken within six months of the date on which the documents referred to in Article 6 (1) are received by the Commission. Where the Commission has found it necessary to request additional information from the Member State in order to give a ruling, the period of six months shall be extended by a period equivalent to that between the date the Commission sent the request for additional information and the date it received that information.

Article 9

1. The Member State concerned shall be notified of the decision referred to in Article 8 as soon as possible and in any event within 30 days of the expiry of the period specified in Article 8.

A copy of the decision shall be sent to the other Member States.

2. The decision-making authority shall decide whether to grant or refuse the application on the basis of the Commission's decision notified in accordance with paragraph 1.

Article 10

If the Commission fails to take a decision within the period referred to in Article 8, or fails to notify a decision to the Member State in question within the period referred to in Article 9, the decision-making authority shall grant the application.

TITLE II

REPAYMENT OR REMISSION OF EXPORT DUTIES

Article 11

The provisions of this Regulation shall apply *mutatis mutandis* where application is made for the repayment or remission of export duties on grounds of the existence of special circumstances analogous to those referred to in Article 13 of the basic Regulation.

TITLE III

FINAL PROVISIONS

Article 12

Regulation (EEC) No 1575/80 is hereby repealed.

Article 13

This Regulation shall enter into force on 1 January 1987.

RELEASE FOR FREE CIRCULATION: Directive No. 79/695/EEC

COUNCIL DIRECTIVE N° 79/695/EEC

of 24 July 1979

on the harmonization of procedures for the
release of goods for free circulation

- O.J. n° L 205 of 13.08.1979, p. 19

MODIFICATIONS (within the text)

1. Art. 26 (2) : modified by Directive 81/465/EEC
(O.J. n° L 183 of 4.7.1981, p. 34)
2. Art. 27 : modified by Directive 81/853/EEC
(O.J. n° L 319 of 7.11.1981, p. 1)
3. Art. 26 para. 2 modified by the Accession Act of Spain and Portugal
of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 140)

IMPLEMENTING DIRECTIVES

1. Ad. articles 3, 4, 6, 9(1), (4) and (5), 10(1), 13, 14 and 15(1)
Directive 82/57/EEC
(O.J. n° L 28 of 5.2.1982, p. 37)

modified by:

- Directive 83/371 (O.J. N° L204 of 28.07.1983, p. 63)
(Art. 20 para. 1)

RELEASE FOR FREE CIRCULATION: DIRECTIVE N° 79/695/EEC

Article 1

1. Without prejudice to any special provisions which have been or will be adopted under specific customs arrangements, this Directive determines the rules which must be laid down in the laws, regulations and administrative provisions of the Member States in respect of the release for free circulation, within the meaning of Article 10 (1) of the Treaty, of goods which:

- have been produced to customs and which may have been placed in temporary storage, in accordance with the conditions laid down in Directive 68/312/EEC, or
- are under another customs procedure.

2. For the purposes of this Directive, 'import duties' means customs duties and charges having equivalent effect, as well as agricultural levies and other import charges laid down within the framework of the common agricultural policy or of the specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products.

TITLE I

GENERAL PROCEDURE

Article 2

The release for free circulation of the goods referred to in Article 1 shall be conditional upon the lodging at a customs office, in accordance with the conditions laid down by this Directive, of an entry form for release for free circulation, hereinafter referred to as 'the entry'.

The natural or legal person who makes the entry shall hereinafter be referred to as 'the declarant'.

Article 3

1. The entry shall be made in writing on a form corresponding to the appropriate official model determined by the competent authorities. It shall be signed and contain the particulars necessary for the identification of the goods and for the application of the import duties and any other provisions governing the release of the goods for free circulation.

2. The entry shall be accompanied by all the documents required for the correct application of the import duties and any other provisions governing the release of the goods for free circulation.

Article 4

For the purpose of making entry, the customs authority shall, under conditions which it shall specify, authorize the prior examination of goods and the taking of samples.

Article 5

1. The entry may be lodged at any customs office in the Community which is competent, in accordance with national provisions, to release for free circulation the goods to which the entry relates, on presentation of the goods at that office.

However, the customs authority may authorize the entry to be lodged before the declarant is in a position to present the goods. In this case, the customs authority may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented within this time limit, the entry shall be deemed not to have been lodged.

2. For the purpose of applying paragraph 1, goods shall be deemed to have been presented at a customs office when their arrival at the customs office, or at another place designated by the competent authorities, has been notified to the latter in the manner required to enable them to control or to inspect them.

3. The entry shall be lodged in the competent customs office during the days and hours appointed for opening.

However, the customs authority may, at the request of the declarant and at his expense, authorize the entry to be lodged outside the appointed days and hours.

4. Any entry lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the competent authorities and the person concerned shall be regarded as having been lodged in the aforementioned office.

RELEASE FOR FREE CIRCULATION: DIRECTIVE N° 79/695/EEC

Article 6

1. Only entries which comply with the conditions laid down in Article 3 may be accepted by the customs authority.

2. However, at the declarant's request and for reasons deemed valid by the customs authority, the latter may accept an entry which does not contain certain of the particulars referred to in Article 3 (1) or to which some of the documents referred to in Article 3 (2) are not attached; it shall then set a time limit for the communication of the particulars or the production of the said documents. In this case, the release of the goods for free circulation, referred to in Article 13, may be made conditional on the provision of security.

The entry shall, in any case, contain the particulars necessary for the identification of the goods to which it relates.

3. An incomplete entry accepted under the conditions set out in paragraph 2 may be either completed by the declarant or, by agreement with the customs authority, replaced by another entry which complies with the conditions laid down in Article 3. In the latter case, the operative date for the fixing of the import duties and the application of any other provisions governing the release of goods for free circulation shall be the date of acceptance of the incomplete entry.

Article 7

1. Entries which comply with the conditions laid down in Article 3 and those which are accorded the facilities provided for in Article 6 (2) shall be accepted by the customs authority immediately, in accordance with the procedures laid down in each Member State.

However where, pursuant to the second subparagraph of Article 5 (1), an entry has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authority, the entry may be accepted only after the goods in question have been presented to the competent authorities, within the meaning of Article 5 (2).

2. The date of acceptance of the entry shall be noted on that document for the purpose of determining the operative date for the application of Article 11 (1).

Article 8

1. The declarant shall, at his request, be authorized to correct entries accepted by the customs authority under the conditions laid down in Article 7, as regards one or more of the particulars referred to in Article 3 (1), subject to the following:

(a) the correction shall be requested before the goods are released for free circulation;

(b) the correction may no longer be allowed where the request is made after the customs authority has informed the declarant that it intends to examine the goods or that it has itself established that the particulars in question are incorrect;

(c) the correction shall not result in the entry applying to goods other than those to which it originally related.

The customs authority may allow or require that the corrections referred to in the preceding subparagraph be made by the lodging of a new entry intended to replace the original entry. In that event, the date for determination of the import duties and for the application of any other provisions governing the release of goods for free circulation shall be that of the acceptance of the original entry.

2. Where the declarant provides proof, to the satisfaction of the competent authorities, that goods have been entered for free circulation by mistake or that, as a result of special circumstances, the release of the goods for free circulation is no longer justified, the customs authority shall authorize cancellation or invalidation of the entry relating to them. Such authorization may be given as long as the customs authority has not released the goods.

Article 9

1. Without prejudice to any other means of control at its disposal, the customs authority may examine all or part of the goods entered.

2. The goods shall be examined in the places designated and during the hours appointed for that purpose.

However, the customs authority may, at the request of the declarant, authorize the examination of goods in places or during hours other than those referred to above. Any costs involved shall be borne by the declarant.

3. Transport of goods to the places where they are to be examined, unpacking, repacking and all other operations necessitated by such examination shall be carried out by the declarant or on his responsibility. In all cases, any costs involved shall be borne by the declarant.

4. The declarant shall be entitled to be present at the examination of the goods or to be represented at it. If the customs authority sees fit, it may require the declarant to be present at the examination of the goods or to be represented at it in order to assist with the examination, as necessary.

RELEASE FOR FREE CIRCULATION: DIRECTIVE N° 79/695/EEC

5. When examining the goods, the customs authority may take samples for analysis or for more detailed examination. The costs arising from such analysis or more detailed examination shall be borne by the administrative authority.

Article 10

1. The results of the examination of the entry and the documents attached to it, whether or not combined with examination of the goods, shall be used for calculating the import duties and for applying any other provisions governing the release of goods for free circulation. Where neither the entry and the documents attached to it, nor the goods themselves are examined, such duties shall be calculated and such provisions shall be applied on the basis of the particulars contained in the entry.

2. Paragraph 1 shall be without prejudice to either any subsequent verification by the competent authorities of the Member State in which the goods have been released for free circulation or the possible consequences of applying the provisions in force, particularly as regards any change in the amount of import duty charged on these goods.

Article 11

1. Without prejudice to special rules applicable under general or specific Community legislation, and subject to paragraph 2, import duties shall be levied in accordance with the rates and amounts in force at the date of acceptance of the entry. Without prejudice to the said special rules, that same date shall be the operative date for determining other particulars material to the calculation of duty on the goods and for applying any other provisions governing the release of goods for free circulation.

2. In as much as the import duty payable on goods is a customs duty, where the rate of this customs duty is reduced after the date of acceptance of the entry but before the release of the goods for free circulation has been authorized by the customs authority, the declarant may claim the application of the most favourable rate.

The preceding subparagraph shall not apply to goods which the customs authority has been unable to release for free circulation for reasons attributable solely to the declarant.

Article 12

Without prejudice to any changes which may occur pursuant to Article 10 (2), the amount of the import duties determined by the competent authorities shall be entered in the accounts by the latter under the procedure laid down for that purpose and shall be communicated to the declarant.

Article 13

1. Without prejudice to any prohibitive or restrictive measures provided for in respect of the goods, the customs authority may release the goods for free circulation only when the import duties have been paid or guaranteed or payment of them has been deferred under the conditions laid down in Directive 78/453/EEC.

2. The customs authority itself shall determine the form in which it releases goods, taking due account of the place in which the said goods are located and of the special procedures for their control.

3. Until released for free circulation, goods may not be moved from where they are, or handled in any way whatsoever, without the authorization of the customs authority.

Article 14

1. The declarant may be authorized by the customs authority, before the goods have been released for free circulation:

- either to surrender the goods free of charge to the Exchequer, if such a possibility is provided for under national regulations,
- or to destroy them under the supervision of the customs authority; any costs incurred by such destruction shall be borne by the declarant.

2. Where goods are surrendered to the Exchequer or destroyed under the supervision of the customs authority, the declarant shall not be required to pay the import duties.

3. The release for free circulation of any waste or scrap resulting from the destruction of the goods shall be effected on the basis of the import duty and other particulars material to the calculation of duty applicable to it, as recognized or accepted by the customs authority on the date of destruction.

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Article 15

1. The customs authority shall take any measures necessary, including the sale of goods, to deal with goods which have not been released:

- (a) either because it has not been possible to undertake or continue the examination within the required time limits for reasons attributable to the declarant;
- (b) or because the documents which must be submitted before their release for free circulation have not been produced;
- (c) or because the import duties have not been paid or guaranteed within the required time limits.

2. If necessary, the customs authority may arrange for goods in the situations referred to in paragraph 1 to be destroyed.

The release for free circulation of any waste or scrap resulting from the destruction of such goods shall be effected on the basis of the import duty and other particulars material to the calculation of duty applicable to it, as recognized or accepted by the customs authority on the date of destruction.

3. If the customs authority arranges for the goods to be sold, this shall be done in accordance with the procedures in force in the Member States. The conditions under which goods sold are released for free circulation shall be defined under the procedure laid down in Article 26 (2) and (3).

TITLE II

SPECIAL PROCEDURES

Article 16

1. From 1 January 1984 at the latest, Member States shall no longer apply special procedures other than those laid down in Articles 17 to 22.

They shall apply from that date all such special procedures laid down in Articles 17 to 22 in so far as their administrative organization allows it.

2. The conditions to be fulfilled by the person concerned in order to obtain authorization to use one or other of the special procedures laid down in Articles 17 to 22, and the practice for the operation of these procedures, shall be determined by the competent authorities.

The said authorization may be limited to certain goods. It may be granted on an occasional or a permanent basis. It may be revoked.

3. Save as otherwise provided in Articles 17 to 22, Title I shall apply to the special procedures laid down in these Articles.

A. Exemption from written entries

Article 17

Without prejudice to the special provisions laid down in respect of consignments sent by parcel or letter post, the competent authorities may specify that:

- (a) lodging of entry referred to in Article 2 is not required for the release for free circulation of goods previously introduced under the inward processing arrangements;
- (b) a written entry is unnecessary for goods imported for non-commercial purposes, and goods of low value, including those contained in travellers' personal luggage.

B. Drawing up of general, periodic or recapitulative entries

Article 18

1. Without prejudice to Article 21, the competent authorities may authorize the declarant to furnish or to insert at a later date certain particulars of the entry in the form of supplementary entries of a general, periodic or recapitulative nature.

2. Statements made in supplementary entries, together with statements made in the entries to which they refer, shall be deemed to constitute a single, indivisible instrument taking effect at the date on which the corresponding initial entry was accepted.

3. The competent authorities may make the granting of the facilities provided for in this Article conditional upon the lodging of security, the nature and amount of which it shall determine.

4. The initial entries relating to each batch of goods must in all cases contain the particulars necessary for the identification of the goods in question.

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C. Release of goods before lodging of entry

Article 19

1. Where the circumstances so justify, the competent authorities may authorize release of goods as soon as they have been produced, within the meaning of Article 5 (2), at the customs office designated for that purpose and without the entry referred to in Article 3 having been lodged.

2. The release of goods shall be conditional on the presentation at the competent customs office of a commercial or administrative document, at the discretion of that office, containing the particulars necessary for the identification of the goods and accompanied by a request, signed by the person concerned, for release for free circulation.

Where the release of a particular type of goods for free circulation is subject to the presentation of any other document, that document shall accompany the said commercial or administrative document.

Acceptance by the customs office of that commercial or administrative document shall have the same force in law as acceptance of the entry referred to in Article 3.

3. The customs authority may, if it considers it necessary, make release of the goods conditional on their examination based on the particulars contained in the commercial or administrative document referred to in paragraph 2.

4. The entry relating to goods covered by the authorization referred to in paragraph 1 shall be lodged at the competent customs office within the time limits laid down by the competent authorities.

For the purpose of applying Article 11 (1), this entry shall take effect on the date on which the customs authority accepts the commercial or administrative document referred to in paragraph 2.

5. Without prejudice to Article 21, the customs authority may allow the lodging of general, periodic or recapitulative entries for the goods. Such entries shall take effect on the date on which that authority accepted the commercial or administrative document referred to in paragraph 2.

6. This Article shall not preclude the exercise by the customs authority of any controls which it considers necessary in order to ensure that the procedures are correctly carried out.

7. The competent authorities may make the granting of the facilities provided for in this Article subject to the lodging of security, the nature and amount of which they shall determine.

Article 20

1. The competent authorities may authorize natural or legal persons who frequently present goods for release for free circulation to receive the goods directly after they have been conveyed to a customs office, within the meaning of Article 2 of Directive 68/312/EEC, into a place designated for that purpose so as to obtain their release without first lodging an entry referred to in Article 3 in the competent customs office.

2. Upon arrival of the goods at the place designated for that purpose, the authorized person referred to in paragraph 1 shall:

- (a) duly notify the competent authorities of this arrival in the form and manner laid down by them for the purpose of obtaining release of the goods;
- (b) enter the said goods in his records. This shall be done in the form and manner laid down by the competent authorities. This entry shall include the date of entry in the records and the particulars necessary for identification of the goods;
- (c) make available to the competent authorities all documents, the production of which may be required for the application of the Community provisions governing the release of goods for free circulation.

Completion of the formalities referred to in subparagraphs (a) and (b) shall have the same force in law as acceptance of the entry referred to in Article 3.

3. Provided that checking on the regularity of transactions is not thereby affected, the competent authorities may:

- (a) instead of requiring the authorized person to wait for the actual arrival of the goods before notifying the competent customs office thereof, permit him to inform that office of their arrival as soon as it becomes imminent;
- (b) in certain special circumstances justified by the nature of the goods in question and the increased rate of importations, exempt the authorized person from the obligation to notify the competent customs office of each arrival of goods, on condition that he provides that office with all the information which it deems necessary to enable it to exercise, where appropriate, its right to examine the goods. In that case, entry of the goods in the records of the person concerned shall be equivalent to their release.

4. Where the competent customs office decides to examine the goods, such examination shall take place on the basis of the particulars contained in the records of the person concerned.

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5. The entry relating to the goods which are the subject of the authorization referred to in paragraph 1 shall be lodged at the competent customs office within the time limits fixed by the competent authorities.

For the purpose of applying Article 11 (1), this entry shall take effect on the date on which the goods are entered in the records of the person concerned.

6. Article 19 (5), (6) and (7) shall also apply where the provisions of this Article are invoked.

7. The entry of the goods in the records of the person concerned, as provided for in paragraph 2 (b), may be replaced by any other formality offering similar guarantees which may be laid down by the competent authorities.

D. Replacement of all or part of the particulars of the entry by codified data

Article 21

1. The competent authorities may authorize the declarant to replace all or part of the particulars of the written entry referred to in Article 3 by sending to the customs office designated for that purpose, with a view to their processing by computer, codified data, or data made out in any other form specified by those authorities, corresponding to the particulars required for written entries.

2. The competent authorities shall determine the conditions under which the data referred to in paragraph 1 are to be sent.

3. This Article shall not preclude the exercise by the customs authority of any controls which it considers necessary in order to ensure that the procedures are correctly carried out.

E. Assessment of composite consignments

Article 22

1. Where a single consignment is made up of goods coming under several tariff headings, and where dealing with each type of goods would involve a burden of work and expense disproportionate to the import duty chargeable thereon, the competent authorities may, at the request of the declarant, agree that the whole consignment be assessed at the rate applicable to whichever type of goods is subject to the highest rate of import duty.

2. The granting of the facility provided for in paragraph 1 shall in no way affect the obligations of the declarant as regards the compiling of statistics under the conditions provided for in Council Regulation (EEC) No 1736/75 of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States ⁽¹⁾ and the application of the other provisions governing the release of goods for free circulation.

3. The facility provided for in paragraph 1 may be granted as a general authorization to a declarant for consignments made up of the same type of goods which he enters on a regular basis for release for free circulation.

4. The particulars to be included in the entry relating to the goods to which this Article applies shall be defined in accordance with the procedure referred to in Article 26 (2) and (3).

TITLE III

FINAL PROVISIONS

Article 23

Where goods entered for free circulation are not simultaneously entered for home use in a Member State, the competent authorities of that Member State shall take all measures necessary to ensure free circulation of the goods within the Community.

To this end, goods which are in free circulation may be placed under a customs procedure ensuring observance of the national provisions governing the release of goods for home use. Where they are intended to be transported immediately to another Member State, they shall be placed under a customs procedure which ensures their free circulation within the Community.

Article 24

1. A Committee on General Customs Rules, hereinafter referred to as 'the Committee', is hereby set up. It shall be composed of representatives of the Member States, with a representative of the Commission as chairman.

2. The Committee shall adopt its rules of procedure.

Article 25

The Committee may examine any question concerning the application of this Directive which is raised by its chairman either on his own initiative or at the request of a representative of a Member State.

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Article 26

1. The provisions required for applying Articles 3, 4, 6 and 8, Article 9 (1), (4) and (5), Article 10 (1), Article 11 (2), Articles 13 and 14, Article 15 (1) and Articles 18 to 22 shall be adopted in accordance with the procedure laid down in paragraphs 2 and 3.

2. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver its opinion on the draft within a time limit set by the chairman having regard to the urgency of the matter. Opinions shall be delivered by a majority of ~~54~~ votes, the votes of the Member States being weighted in accordance with Article 148 (2) of the Treaty. The chairman shall not vote.

3. Where the provisions envisaged are in accordance with the opinion of the Committee, the Commission shall adopt them.

Where the provisions envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal on the provisions to be adopted. The Council shall act by a qualified majority.

If within three months of submission of the proposal the Council has not acted, the proposed provisions shall be adopted by the Commission.

Article 27

1. Member States shall take the measures necessary to comply with this Directive not later than
1 JULY 1982.

2. Each Member State shall inform the Commission of the measures which it takes for the implementation of this Directive. The Commission shall communicate this information to the other Member States.

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Directive 82/57/EEC

TITLE I

CONTENTS OF THE ENTRY FORM FOR RELEASE FOR FREE CIRCULATION

A. Particulars to be supplied

Article 2

1. The particulars referred to in Article 3 (1) of the basic Directive which must be contained in the entry shall be the following:

- (a) the declarant's name and address and, where he is acting on behalf of a third party, the legal conditions under which he does so where such information is necessary to determine the person liable for payment of any customs debt;
- (b) where the declarant is not himself the consignee of the goods, the name and address of the said consignee;
- (c) where goods have been entered for free circulation at a customs office subsequent to the lodging in respect of those goods of the summary declaration referred to in Article 3 of 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 (?), a reference to this summary declaration unless the customs authority undertakes to enter this information itself;
- (d) where the summary declaration referred to in (c) has not been lodged in respect of goods entered for free circulation:
 - which have not previously been entered under another customs procedure, the particulars for identifying the means of transport in which the goods reached the customs office,
 - which have previously been entered under another customs procedure, a reference to that procedure.
- (e) the number, kind, marks and serial numbers of packages containing the goods declared or, if the goods are not packed, the number of articles covered by the declaration or the words 'bulk', depending on the circumstances, and the particulars necessary to identify those unpacked goods;
- (f) the location of the goods declared, where the customs authority considers this necessary;

- (g) the Common Customs Tariff nomenclature heading or subheading of the goods and a description of the said goods in conformity with the terms of that nomenclature or in terms that are sufficiently precise to enable the customs authority to determine forthwith and unambiguously that they correspond to the tariff heading or subheading declared;
 - (h) in the case of goods liable to *ad valorem* duty, their customs value calculated in accordance with the Community provisions in force as well as, if necessary, the quantitative data needed in order to assess that value;
 - (i) in the case of goods liable to a specific duty, the quantity and any additional particulars that may be necessary for application of such duty;
 - (j) in the case of goods liable to *ad valorem* duty with a minimum or a maximum duty based on specific particulars, all the information referred to under (h) and (i);
 - (k) the country of consignment of the goods within the meaning of Article 10 of Regulation (EEC) No 1736/75 and their country of origin within the meaning of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods (?) or, in the case of goods for which preferential treatment has been requested by virtue of their origin, of the Community instruments or agreements providing for such preferential treatment;
 - (l) the number, preceded by the letter(s) indicating the issuing Member State, and the date of issue of any import licence or advance-fixing certificate presented pursuant to the provisions applicable in respect of the common agricultural policy;
 - (m) all other particulars needed for application of the rules governing the release for free circulation of the goods declared.
2. In addition to the particulars referred to in paragraph 1, the Member States may require that the following be included in the entry:
- (a) the name and address of the consignor of the goods;
 - (b) the rate of import duty applicable to the goods declared;
 - (c) for information purposes the amount of import duty, as calculated by the declarant.

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3. Where a Member State does not apply the provisions contained in Article 17 (b) of the basic Directive and the goods in question qualify either for a flat rate system of imposing charges or for relief from import duty, the particulars referred to in paragraph 1 (g) may be indicated in simplified form.

In addition, where goods qualify for relief from import duty, the particulars referred to in paragraph 1 (h) (i), (j) and (k) shall not be required unless the customs authority considers it necessary in order to enable the provisions governing the release of the goods in question for free circulation to be applied.

B. Documents to accompany the entry

Article 3

1. The documents which, under Article 3 (2) of the basic Directive, must accompany the entry, shall be :

- (a) the invoice on the basis of which the customs value is declared, as required to comply with Commission Regulation (EEC) No 1496/80 of 11 June 1980 on the declaration of particulars relating to customs value and on documents to be furnished (1);
- (b) where it is required under Regulation (EEC) No 1496/80, the declaration of particulars for the assessment of the customs value of the goods declared, drawn up in accordance with the conditions laid down in the said Regulation;
- (c) the documents required for the application of preferential tariff arrangements or other measures derogating from the general legal rules applicable to the goods declared;
- (d) all other documents required for the application of the provisions governing the release for free circulation of the goods declared.

2. The customs authority may, should it consider it necessary, require transport documents or, as the case may be, documents relating to the previous customs procedure to be produced when the entry form is lodged.

Where a single item is presented in two or more packages, the customs authority may also require the production of a packing list or equivalent document indicating the contents of each package.

3. Where a Member State does not apply the provisions contained in Article 17 (b) of the basic Directive and the goods in question qualify either for a flat-rate system of imposing charges or for relief from import duty, the documents referred to in paragraph 1 (b) and (c) may be dispensed with.

In addition, where goods qualify for relief from import duty, the documents referred to in paragraph 1 (a) shall not be required unless the customs authority considers it necessary in order to enable the provisions governing the release of the goods in question for free circulation to be applied.

4. The accompanying documents must be kept by the customs authority unless provided otherwise or unless the declarant requires them for other operations. In the latter case the customs authority shall take the necessary steps to ensure that the documents in question cannot subsequently be used except in respect of the quantity or value of goods for which they remain valid.

C. Examination of goods and taking of samples before lodging of the entry

Article 4

1. The examination of goods and the taking of samples referred to in Article 4 of the basic Directive may be carried out only by authorization of the customs authority. Such authorization shall be granted at the request of the person concerned.

2. Examination of goods may be authorized at the oral request of the person concerned, unless the customs authority considers, having regard to the circumstances, that a written application is required.

The taking of samples may be authorized only at the written request of the person concerned.

3. A written request as referred to in paragraph 2 must be signed by the person concerned and lodged with the customs office concerned. It must include the following particulars :

- name and address of the applicant,
- the location of the goods,
- number of the summary declaration save where the customs authority undertakes to enter such information, or indication of the previous customs procedure, or the particulars for identifying the means of transport on which the goods are located,
- all other information necessary for identifying the goods.

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The customs authority shall indicate its authorization on the request presented by the person concerned. Where the request is for the taking of samples, the said authority shall indicate the quantity of goods to be taken.

4. Prior examination of goods and the taking of samples shall be carried out under the supervision of the customs authority, which shall specify the procedures in each particular case.

The person concerned shall bear the risk and the cost of unpacking, weighing, repacking and any other operation involving the goods. He shall also pay any costs in connection with analysis.

5. Where the samples taken are not covered in due course by the entry for release for free circulation in respect of the goods to which they relate, the import duties to which they may be liable shall be calculated on the basis of the particulars given in the written request referred to in paragraph 2 at the rate applicable at the date on which the request was accepted.

D. Incomplete entries

Article 5

Entries which the customs authority may, pursuant to Article 6 (2) of the basic Directive, accept without their containing certain of the particulars referred to in Article 2 must contain at least the particulars referred to in Article 2 (1) (a), (c), (d) and (e) and:

- a description of the goods in terms that are sufficiently precise to enable the customs authority to determine forthwith and unambiguously the tariff heading or subheading concerned,
- where the goods are liable for *ad valorem* duties, their value for customs purposes, or, where it appears that the declarant is not in a position to declare this value, a provisional indication of value which is deemed acceptable by the customs authority, due account being taken in particular of the information available to the declarant,
- any further particulars deemed necessary by the customs authority in order to identify the goods, implement the provisions governing their release for free circulation and determine the amount of any security required before the goods may be released for free circulation.

Article 6

1. Entries which the customs authority may, pursuant to Article 6 (2) of the basic Directive, accept without their being accompanied by certain of the documents specified in Article 3 must be accompanied at least by those documents which must be produced before the goods declared can be released for free circulation.

2. By way of derogation from paragraph 1, an entry not accompanied by any of the documents required before the goods can be released for free circulation may be accepted once it is established, to the satisfaction of the customs authority, that:

- (a) the document concerned exists and is valid;
- (b) it could not be annexed to the entry form for reasons beyond the declarant's control;
- (c) any delay in accepting the entry would prevent the release of the goods for free circulation or make them liable to a higher rate of import duty.

Data relating to missing documents shall, in all cases, be indicated in the entry.

Article 7

1. Without prejudice to the Community provisions governing valuation for customs purposes, the period allowed by the customs authority to the declarant for the communication of particulars or production of documents not supplied at the time when the entry was accepted may not exceed one month from the date of such acceptance.

However, in the case of a document required for the application of a reduced or zero rate of import duty, where the customs authority has good reason to believe that the goods covered by the incomplete entry may qualify for such reduced or zero rate of duty, a further period may, at the declarant's request, be allowed for the production of the document in question. Such additional period may not exceed three months.

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2. Where a reduced or zero rate of import duty is applicable to goods released for free circulation only within certain tariff quotas or ceilings, the importation may be charged within the authorized limits only when the document on which the granting of this reduced or zero rate is conditional is actually produced. The document must in any case be produced:

- before the date on which a Community measure re-establishes the levying of normal import duties where tariff ceilings are concerned,
- before the limits laid down have been reached where tariff quotas are concerned.

3. Subject to paragraphs 1 and 2, the document on whose presentation the granting of the reduced or zero rate of import duty is conditional may be produced after the expiry date of the period for which the reduced or zero rate was set in so far as the entry in respect of the goods in question was accepted before that date.

Article 8

1. The effect of the customs authority's acceptance of an incomplete declaration may not be such as to prevent or delay the grant of authorization to release the goods thus declared, unless other grounds exist for such action. Without prejudice to the provisions of Article 20, release shall take place in accordance with the conditions laid down in paragraphs 2 to 5 below.

2. Where the late production of a particular or of a supporting document missing at the time when an entry is accepted cannot affect the amount of import duties to which the goods covered by the said declaration are liable, the customs authority shall immediately enter in the accounts the sum payable, calculated in the usual manner.

3. Where, in implementation of the provisions of Article 5, the entry contains a provisional indication of value, the customs authority shall:

- enter forthwith in the accounts the amount of import duties determined on the basis of this indication,
- require, if necessary, the lodging of a security adequate to cover the difference between that amount and the amount to which the goods may ultimately be liable.

4. Where in circumstances other than those referred to in paragraph 3 the late production of a particular or of a supporting document missing at the time when an entry is accepted may affect the amount of import duties to which the goods covered by the said declaration are liable:

(a) where late production of the missing particular or document may lead to the application of import duty at a reduced rate, the customs authority shall:

- immediately enter in the accounts the import duties payable at the reduced rate,
- require the lodging of a security covering the difference between that sum and the sum which would be payable were the import duties on the goods in question calculated at the normal rate;

(b) where the late production of the missing particular or document may lead to admission of the goods declared with total exemption from import duties, the customs authority shall require the lodging of a security covering the amount which could be payable were the duties charged at the normal rate.

5. Without prejudice to any subsequent amendments which may arise particularly as a result of the final determination of the customs value, Member States may provide for declarants to have the option of requesting the immediate entry in the accounts of the amount of duties to which the goods may ultimately be liable instead of lodging the security referred to in the second indent of paragraph 3 and in the second indent of paragraph 4 (a) and in paragraph 4 (b).

Article 9

If, at the expiry of the period referred to in Article 7, the declarant has not supplied the details necessary for the final determination of the goods' value, or has failed to provide the missing particulars or documents, the customs authority shall at once enter in the accounts as import duties to which the goods in question are subject the amount of the security provided in accordance with the provisions of the second indent of Article 8 (3) or of the second indent of Article 8 (4) (a) and Article 8 (4) (b).

RELEASE FOR FREE CIRCULATION: Implementing directives

TITLE II

VERIFICATION OF THE ENTRY FORM

A. Documentary verification

Article 10

Without prejudice to verification carried out before an entry is accepted, for the purpose of ascertaining whether it is acceptable, the customs authority may, where it considers this necessary, check the entry form and the documents accompanying it in order to ensure, in particular, that the information contained in the latter corresponds to that given in the entry.

B. Examination of the goods

Article 11

Where it decides to examine a part of the goods only, the customs authority shall inform the declarant or his representative which items it wishes to examine. The authority's choice shall be final.

The findings of such partial examination shall apply to all goods covered by the entry in question. However, the declarant may request a further examination should he consider that the findings of the partial examination are not valid for the remainder of the goods declared.

Article 12

1. Where the customs authority elects to examine goods it shall so inform the declarant or his representative.
2. The declarant or the person designated by him to be present at the examination of the goods shall provide the customs authority with the assistance required to facilitate its work. Should the customs authority consider the assistance given unsatisfactory, it may require the declarant to designate another person able to give the necessary assistance.
3. Where the declarant refuses to be present at the examination of the goods or to designate a person able to give the assistance which the customs authority considers necessary, the latter shall impose on the declarant a period in which to comply, unless it considers that such an examination may be dispensed with.

If, on expiry of the period laid down, the declarant has not complied with the requirements of the customs authority, the latter, for the purpose of applying Article 15 (1) (a) of the basic Directive, shall proceed with the examination of the goods, at the declarant's risk and expense, calling if necessary on the services of an expert or any other person designated in accordance with the provisions in force.

The findings made by the customs authority during the examination carried out under the conditions referred to in the preceding paragraph shall have the same validity as if the examination had been carried out in the presence of the declarant.

4. Instead of the measures laid down in paragraph 3, Member States may provide for the customs authority to have the option of invalidating the entry in cases where it is beyond doubt that the declarant's refusal to be present at the examination of the goods or to designate a person able to give the necessary assistance is not intended to prevent, nor in effect prevents, that authority from finding that the rules governing the release of the goods for free circulation have been breached, and is not intended to evade, nor in effect evades, the provisions of Article 8 (2) or the second subparagraph of Article 11 (2) of the basic Directive.

C. Taking of samples

Article 13

1. Where the customs authority decides to take samples, it shall so inform the declarant or his representative.

Should it consider this desirable, the customs authority may require the declarant to be present at the taking of samples, or to arrange to be represented by a person able to tender the authority the necessary assistance.

2. Samples shall be taken by the customs authority, which may, however, ask that this be done under its supervision by the declarant or a person designated by him.

Samples shall be taken in accordance with the methods laid down in the provisions in force.

3. The quantities taken as samples should not exceed what is needed for analysis or more detailed examination, including possible check analysis.

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Article 14

1. The declarant or the person designated by him to be present at the taking of samples shall render to the customs authority all the assistance needed to facilitate the operation.
2. Where the declarant refuses to be present at the taking of samples or to designate a person to attend, or where he fails to render to the customs authority all the assistance needed to facilitate the operation, the provisions of Article 12 (3) and (4) shall apply.

Article 15

Where the customs authority takes samples for analysis or more detailed examination, it shall authorize the release of the goods in question without waiting for the results of the analysis or examination, unless there are other grounds for not doing so.

In this case, the provisions of Article 20 shall apply.

Article 16

For the purposes of assessing the amount of import duties to be applied to the goods declared, the quantities taken by the customs authority as samples shall not be deducted from the quantity declared.

Article 17

Unless destroyed by the analysis or more detailed examination, the samples taken shall be returned to the declarant at his request and expense once they no longer need to be kept by the customs authority, in particular after all the declarant's means of appeal against the decision taken by the customs authority on the basis of the results of that analysis or more detailed examination have been exhausted.

Where the declarant does not ask for samples to be returned, they may either be destroyed or kept to facilitate checking of subsequent operations. In specific circumstances, however, the customs authority may require the declarant to remove any samples that remain.

D. Attestation by the customs authority*Article 18*

1. Where the customs authority checks the entry forms and documents accompanying it or examines the goods, it shall indicate at least in the copy of the entry retained by the customs authority, or in a document attached to it, the subject and results of any such check or examination. Where a partial examination of the goods is made, the references of the consignment examined shall also be given.

Where appropriate, the customs authority shall also indicate in the entry form that the declarant or his representative was absent.

2. Should the result of the check on the entry form and documents accompanying it or examination of the goods not be in accordance with the particulars given in the entry form, the customs authority shall specify at least in the copy of the entry form retained by the customs authority, or in a document attached to this form as referred to in paragraph 1, the particulars to be taken into account for the purposes of charging duty on the goods in question and of implementing the other provisions governing their release for free circulation.

3. The attestation by the customs authority shall be dated and bear the particulars needed to identify the official issuing it.

4. Member States may provide for no endorsement to be made by the customs authority on the entry or on a document attached to it as referred to in paragraph 1 where the said authority does not check the entry or examine the goods.

TITLE III

DISPOSAL OF GOODS ENTERED FOR FREE CIRCULATION**A. Release of goods for free circulation***Article 19*

Release of the goods for free circulation shall be given on a single occasion for all the goods forming the subject of the entry.

The date on which release is given shall be indicated on the entry.

RELEASE FOR FREE CIRCULATION: Implementing directives

Article 20

Where the customs authority, while waiting for the result of the checks which it has undertaken, whether in order to verify the statements made in the entry or the documents accompanying it or to examine the goods, does not consider that it is in a position to assess the amount of import duties payable on the goods, it may nonetheless, if the declarant requests it, grant release for free circulation of the goods in question. Authorization of release may not be withheld on the sole ground that the final determination of customs value has been delayed or that the origin of goods for which a preferential tariff treatment is claimed by virtue of the origin of these goods is not finally established. The granting of this release shall give rise to the immediate entry in the accounts of the import duties as assessed according to the statements made in the entry.

Where the customs authority considers that the checks which it has undertaken may enable an amount of customs duties higher than that resulting from the statements made in the entry to be assessed, it shall further require the lodging of a security sufficient to cover the difference between the amount referred to in the preceding subparagraph and the amount which may finally be payable on the goods. However, Member States may provide for declarants to have the option of requesting the immediate entry in the accounts of the amount of duties to which the goods may ultimately be liable instead of lodging this security.

2. Where, on the basis of the checks which it has carried out, the customs authority assesses an amount of import duties different from the amount which results from the statements made in the entry, the release of the goods shall give rise to the immediate entry in the accounts of the amount thus assessed.

Article 21

1. Where the customs authority has been unable to release goods for free circulation for one of the reasons specified in Article 15 (1) (b) or (c) of the basic Directive, the said authority shall set a time limit by which the declarant must fulfil the necessary conditions.

2. Where, in the circumstances referred to in Article 15 (1) (b) of the basic Directive, the declarant has not produced the requisite documents within the time limit referred to in paragraph 1, the entry in question shall be invalidated.

3. In the circumstances referred to in Article 15 (1) (c) of the basic Directive and without prejudice to any measures taken under Article 8 (2) or Article 14 of that Directive where the declarant has neither paid nor guaranteed the duties due within the time limit referred to in paragraph 1, the customs authority may start the preliminary formalities for the sale of the goods. In this case the goods shall be sold unless the requisite conditions have been fulfilled in the interim, possibly by constraint if the law of the Member State in question so permits. The customs authority shall inform the declarant thereof.

The customs authority may, at the risk and expense of the declarant, transfer the goods in question to special premises under its supervision.

B. Surrender of goods*Article 22*

For the purpose of applying the first indent of Article 14 (1) of the basic Directive, a request for surrender of goods to the national exchequer shall be made in writing and signed by the declarant. This request may be made on the actual entry form.

Where the relevant authorities authorize the declarant to surrender goods to the national exchequer, such authorization must be indicated on the entry form.

The above authorization has the effect of rendering the entry invalid.

C. Destruction of goods*Article 23*

For the purpose of applying the second indent of Article 14 (1) of the basic Directive, a request for the destruction of goods shall be made in writing and signed by the declarant. This request may be made on the actual entry form.

Where the relevant authorities agree to goods being destroyed, such agreement must be indicated on the entry form or any other document accompanying it.

The customs authorities present when the goods are destroyed shall endorse the entry or any other document accompanying it accordingly. Where appropriate, they shall specify on the form or document the type and quantity of any waste or scrap resulting from the destruction so that such waste or scrap may be released for free circulation on the basis of the taxation elements applicable to them.

TITLE IV**FINAL PROVISIONS***Article 24*

Provided the provisions of the preceding titles are observed, the provisions of this Directive shall not prevent the use of entry forms covering two or more articles.

In such case the particulars relating to each article shall be regarded as constituting a separate entry.

RELEASE FOR FREE CIRCULATION: Implementing directives

Article 25

Where duties are entered in the accounts immediately, as provided for in Articles 8, 15 and 20, this shall be without prejudice to measures taken under Council Directive 78/453/EEC of 22 May 1978 on the harmonization of provisions laid down by law, regulation or administrative action concerning deferred payment of import duties or export duties⁽¹⁾.

Article 26

The Member States shall bring into force the measures necessary to comply with this Directive not later than 1 July 1982. They shall forthwith inform the Commission thereof.

The Commission shall communicate this information to the other Member States.

COUNCIL REGULATION (EEC) N° 3842/86
Measures to prohibit the release for free circulation of counterfeit goods

COUNCIL REGULATION (EEC) No 3842/86
of 1 December 1986
laying down measures to prohibit the release for free circulation of counterfeit
goods

- O.J. N° L 357 of 18.12.1986, p. 1 -

IMPLEMENTING REGULATION

- Commission Regulation (EEC) No 3077/87 of 14.10.1987
(O.J. No. L 291 of 15.10.87, p. 19)

COUNCIL REGULATION (EEC) N° 3842/86

Measures to prohibit the release for free circulation of counterfeit goods

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas the marketing of goods bearing a trade mark without authorization, hereinafter referred to as 'counterfeit goods', causes considerable prejudice to law-abiding manufacturers and traders and misleads consumers; whereas such goods should as far as possible be prevented from being placed on the Community market and measures should be adopted to deal effectively with this unlawful activity without impeding the freedom of legitimate trade; whereas this objective is also being pursued through efforts being made along the same lines at international level;

Whereas insofar as counterfeit goods are imported from third countries it is important to prohibit their release for free circulation in the Community and to introduce an appropriate procedure enabling the customs authorities to act to ensure that such a prohibition is observed under optimum conditions;

Whereas action by the customs authorities must consist in suspending the release for free circulation of goods suspected of being counterfeit for as long as is necessary to enable it to be determined whether the goods are actually counterfeit;

Whereas the objective to be achieved by the introduction of such a procedure does not require the drawing up of Community provisions either as regards the designation

of the authority competent to determine whether the goods entered for free circulation are counterfeit or as regards the procedures to be followed for referral to that authority; whereas in the absence of Community regulations on the subject the said competent authority should furthermore decide cases submitted to it with reference to the criteria which are used to determine whether the goods produced in the Member State concerned infringe the rights of the owner of a trade mark;

Whereas, on the other hand, it is necessary to determine the measures to be applied to goods entered for free circulation where it is established that they are counterfeit; whereas those measures must not only deprive those responsible for the importation of such goods of the economic benefits of the transaction but also constitute an effective deterrent to further transactions of the same kind;

Whereas in order to avoid serious disruption to the clearing of goods contained in travellers' personal luggage or sent in small consignments of a non-commercial nature, it is necessary to exclude from this Regulation goods which may be counterfeit which are imported from third countries within the limits laid down by Community rules in respect of relief from customs duty and application of the standard rate of duty specified in Title II C of the Preliminary Provisions of the Common Customs Tariff;

Whereas uniform application of the common rules laid down by this Regulation must be ensured and to that end a Community procedure must be provided enabling measures implementing these rules to be adopted within appropriate periods;

Whereas this Regulation does not affect national provisions applicable to goods released for free circulation which are not counterfeit goods within the meaning of this Regulation but which would, if marketed, affect an intellectual property right in the Member State concerned;

⁽¹⁾ OJ No C 20, 22. 1. 1985, p. 7.

⁽²⁾ OJ No C 343, 31. 12. 1985, p. 111.

⁽³⁾ OJ No C 218, 29. 8. 1985, p. 7.

COUNCIL REGULATION (EEC) N° 3842/86

Measures to prohibit the release for free circulation of counterfeit goods

Whereas the provisions of this Regulation are designed to discourage international trade in counterfeit goods; whereas the specific provisions of the Treaty do not confer on the Community institutions the power to adopt all the measures which are necessary to achieve this objective, and in particular measures to which goods found to be counterfeit must be subjected; whereas it is therefore necessary to base the provisions of this Regulation also on Article 235,

HAS ADOPTED THIS REGULATION:

TITLE I

General

Article 1

1. This Regulation lays down:
 - (a) the conditions under which the customs authorities shall intervene in the case of goods entered for free circulation where they are suspected of being counterfeit, and
 - (b) the measures which shall be taken by the competent authorities with regard to these goods where it has been established that they are indeed counterfeit.
2. For the purposes of this Regulation:
 - (a) 'counterfeit goods' means any goods bearing without authorization a trade mark which is identical to a trade mark validly registered in respect of such goods in or for the Member State in which the goods are entered for free circulation or which cannot be distinguished in its essential aspects from such a trade mark and which thereby infringes the rights of the owner of the trade mark in question under the law of that Member State.
 - (b) 'trade mark owner' means the trade mark owner himself or any other person authorized to use the trade mark of his representative.
3. This Regulation shall not apply to goods which bear a trade mark with the consent of the owner of that trade mark but which are entered for free circulation without the owner's consent.

Nor shall it apply to goods entered for free circulation which bear a trade mark under conditions other than those agreed with the owner of that trade mark.

TITLE II

Prohibition of the release for free circulation of counterfeit goods

Article 2

The release for free circulation of goods found to be counterfeit on completion of the procedure provided for in Article 5 of this Regulation shall be prohibited.

TITLE III

Applications for action by the customs authorities

Article 3

1. In each Member State, a trade mark owner may lodge an application in writing with the competent authority for suspension by the customs authorities of the release of counterfeit goods entered for free circulation in that Member State, where he has valid grounds for suspecting that the importation of such counterfeit goods is contemplated in that Member State.

2. The application referred to in paragraph 1 must contain all pertinent information available to the trade mark owner to enable the competent authority to act on the application in full knowledge of the facts, and must, in particular, contain a sufficiently detailed description of the goods to enable them to be recognized by the customs authorities. It must be accompanied by proof that the applicant is the owner of the trade mark for the goods in question.

The application must specify the length of the period for which the customs authorities are requested to take action.

The applicant may be charged a fee to cover the administrative costs incurred in dealing with the application.

3. The authority with which an application drawn up pursuant to paragraph 2 has been lodged shall take a decision on the application and shall notify the applicant in writing of that decision.

Where the application is granted, it shall specify for what period the customs authorities may take action. This period may, upon application by the trade mark owner, be extended by the authority which took the initial decision.

Member States may require a trade mark owner, where his application has been accepted, or where the release of a consignment of goods has been suspended pursuant to Article 5 (1), to provide a security to cover any liability on his part vis-à-vis the importer where the procedure initiated pursuant to Article 5 (1) fails to be continued due to any act or omission by the trade mark owner or where the goods in question are subsequently found not to be counterfeit.

In addition, the trade mark owner shall be obliged to inform the authority referred to in paragraph 1 should the trade mark cease to be validly registered.

COUNCIL REGULATION (EEC) N° 3842/86

Measures to prohibit the release for free circulation of counterfeit goods

Moreover, the competent authority may require the applicant to bear the costs incurred in keeping the goods under customs control pursuant to Article 5 or in bringing a legal action to which the trade mark owner is not a party and to provide a security in order to ensure payment of that sum.

4. The Member States may appoint the customs authorities themselves as the authorities competent to decide on the application referred to in this Article.

Article 4

The decision granting the application by the trade mark owner shall be forwarded immediately to the customs offices of the Member State which are liable to be concerned with imports of the counterfeit goods referred to in the application.

TITLE IV

Conditions governing action by the customs authorities and by the authority competent to decide on the case*Article 5*

1. Where a customs office to which the decision granting an application from the owner of a trade mark has been forwarded pursuant to Article 4 is satisfied, after consulting the applicant where necessary, that goods entered for free circulation correspond to the description of the counterfeit goods contained in that decision, it shall suspend release thereof. It shall inform the person making the entry and the authority which decided on the application. The customs office or the abovementioned authority shall also inform the applicant of the measure. When examining the goods the customs office may take samples in order to expedite the procedure.

2. The law in force in the Member State in whose territory the goods were declared for release for free circulation shall apply to effect :

- (a) the referral to the competent authority for a substantive decision and for immediately informing the customs office mentioned in paragraph 1 of such referral, if the referral is not by the customs office ;
- (b) the arriving at the decision to be taken by that authority. The criteria to be used for arriving at this decision shall be the same as those used to determine whether goods produced in the Member State concerned infringe the rights of the owner of a trade mark. Reasons must be given for any decisions adopted by the competent authority.

Article 6

1. If, within ten working days of the suspension of the release, the customs office referred to in Article 5 (1) has not been informed that the matter has been referred to the authority competent to take a substantive decision on the case in accordance with Article 5 (2) or that the duly empowered authority has taken interim measures, the goods shall be released, provided all the import formalities have been complied with.

2. The conditions for storing the goods during the period of suspension of release shall be determined by each Member State.

TITLE V

Provisions applicable to goods found to be counterfeit goods*Article 7*

1. Without prejudice to the other rights of action open to the owner of a trade mark which has been found to be infringed, Member States shall adopt the measures necessary to allow the competent authorities :

- (a) as a general rule, and in accordance with the relevant provisions of national law, to destroy goods found to be counterfeit, or dispose of them outside the channels of commerce in such a manner as to minimize harm to the trade mark owner, without compensation of any sort ;
- (b) to take in respect of such goods any other measures having the effect of effectively depriving those responsible for importation of the economic benefits of the transaction and constituting an effective deterrent to further transactions of the same kind.

The following, *inter alia*, shall not be regarded as having such effect :

- re-exporting the counterfeit goods in an unaltered state ;
- other than in exceptional cases, simply removing the trade marks which have been affixed to the counterfeit goods without authorization ;
- subjecting the goods to a different customs procedure.

2. The counterfeit goods may be handed over to the Public Exchequer. In that case, the provisions of paragraph 1 (a) shall apply.

3. Unless running counter to provisions of national law, the customs office concerned or the competent authority shall inform the trade mark owner, upon request, of the names and addresses of the consignor, importer and consignee of the goods found to be counterfeit and of the quantity of the goods in question.

COUNCIL REGULATION (EEC) N° 3842/86
Measures to prohibit the release for free circulation of counterfeit goods

TITLE VI

Final provisions

Article 8

1. Except where otherwise provided in the law of the Member State concerned the acceptance of an application drawn up in accordance with Article 3 (2) shall not entitle the trade mark owner to compensation where counterfeit goods are not detected by a customs office and their release is not therefore suspended in the manner provided for in Article 5 (1).

2. Except where otherwise provided in the law of the Member State concerned, exercise by a customs office or by another duly empowered authority of the powers conferred on them in regard to combating counterfeit goods shall not render them liable to the importer or any other person holding rights with respect to the goods entered for free circulation in the event of his suffering loss or damage as a result of their action.

3. The civil liability of the trade mark owner shall be governed by the law of the Member State in which the goods in question were entered for free circulation.

Article 9

This Regulation shall not apply to goods contained in travellers' personal luggage or sent in small consignments of a non-commercial nature within the limits laid down in respect of relief from customs duty and application of the standard rate of duty specified in Title II C of the Preliminary Provisions of the Common Customs Tariff.

Article 10

This Regulation shall apply *mutatis mutandis* to goods bearing without authorization a trade mark validly registered in respect of such goods in accordance with

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

Done at Brussels, 1 December 1986.

Community rules as soon as such rules enter into force. The owner of the trade mark may, in that case, lodge the application referred to in Article 3 with the duly empowered authority.

Article 11

1. The Committee on General Customs Rules provided for in Article 24 of Directive 79/695/EEC⁽¹⁾ may examine any question concerning the application of this Regulation which is raised by its Chairman, either on his own initiative or at the request of a Member State.

2. The provisions required for applying this Regulation shall be adopted in accordance with the procedure laid down in Article 26 (2) and (3) of Directive 79/695/EEC.

3. Member States shall communicate all relevant information on the application of this Regulation to the Commission.

The Commission shall communicate this information to the other Member States.

The details of the information procedure shall be drawn up in the framework of the implementing provisions in accordance with paragraphs 1 and 2.

4. Within three years following the entry into force of this Regulation, the Commission shall, on the basis of the information referred to in paragraph 3, report to the European Parliament and the Council on the operation of the system instituted thereunder and shall propose such amendments and additions as need to be made thereto.

Article 12

This Regulation shall enter into force on 1 January 1988.

For the Council

The President

A. CLARK

⁽¹⁾ OJ No L 205, 13. 8. 1979, p. 19.

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) No 3842/86

COMMISSION REGULATION (EEC) No 3077/87

of 14 October 1987

laying down provisions for the implementation of Council Regulation (EEC) No 3842/86 laying down measures to prohibit the release for free circulation of counterfeit goods

- O.J. No L 291 of 15.10.87, p. 19 -

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) No 3842/86

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3842/86 of 1 December 1986 laying down measures to prohibit the release for free circulation of counterfeit goods⁽¹⁾, and in particular Article 11 (2) thereof,

Whereas Council Regulation (EEC) No 3842/86 introduced rules with a view to prohibiting the release for free circulation of counterfeit goods and to dealing effectively with the illegal marketing of such goods without impeding the freedom of legitimate trade;

Whereas Article 11 (3) of that Regulation provides that Member States are to communicate to the Commission all relevant information for applying that Regulation and that the Commission is to communicate that information to the other Member States; whereas it is necessary to lay down the procedure for exchanging that information as provided in the third subparagraph of Article 11 (3);

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on General Customs Rules,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down the provisions for the implementation of Council Regulation (EEC) No 3842/86, hereinafter referred to as the 'basic Regulation'.

Article 2

1. Each Member State shall, at the earliest opportunity, transmit to the Commission details concerning:

(a) the laws, regulations or administrative provisions which it adopts in implementation of the basic Regulation. It shall, where applicable, likewise inform the Commission of the provisions of its national law which preclude informing the trade mark owner as provided in Article 7 (3) of the basic Regulation;

(b) the name of the competent authority responsible for receiving the trade mark owner's application in

writing, as referred to in Article 3 (1) of the basic Regulation.

2. To enable the Commission to monitor the effective application of the procedure laid down by the basic Regulation and to draw up, in due course, the report referred to in Article 11 (4) thereof, each Member State shall transmit to the Commission:

(a) by 30 June 1988 and afterwards at the end of each calendar year, a list of all the applications in writing referred to in Article 3 (1) of the basic Regulation together with the name and address of the trade mark owner, a brief description of the trade mark and the action taken in response to the application;

(b) not later than six weeks after the time at which release of goods is suspended, information on all cases in which such release remains suspended for longer than the 10 working days prescribed in Article 6 of the basic Regulation. The information to be supplied, *inter alia*, shall comprise:

- the name and address of the owner of the trade mark in question and a description of the latter,
- the declared country of consignment, description, quantity and value of the goods the release of which has been suspended and the date of such suspension.

3. Each Member State shall, as soon as possible, transmit to the Commission particulars of the final decision taken in each case where:

- the release for free circulation remains suspended for longer than the 10 working-day period prescribed in Article 6 of the basic Regulation, or
- the goods for which release for free circulation is suspended are found to be counterfeit goods.

A copy of the final decision shall be attached to this communication.

4. The Commission shall, in an appropriate manner, communicate to all Member States such information as it receives pursuant to this Article. Details of cases provided for in paragraph 2 (b) shall be sent immediately to the Member States by the Commission.

5. Details communicated in application of the foregoing paragraphs shall only be used in pursuance of the objectives established by the basic Regulation.

Article 3

This Regulation shall enter into force on 1 January 1988.

(1) OJ No L 357, 18. 12. 1986, p. 1.

COUNCIL REGULATION (EEC) No 2658/87: Tariff, Statistical Nomenclature and Common
Customs Tariff

COUNCIL REGULATION (EEC) No 2658/87

of 23 July 1987

on the tariff and statistical nomenclature and on the Common Customs Tariff

- O.J. N° L 256 of 7 September 1987 -

MODIFICATIONS:

1. Regulation (EEC) No 1315/88 of 03.05.1988
(O.J. No L 123 of 17.05.1988)
2. Regulation (EEC) No 3174/88 of 21.09.1988
(O.J. No L 298 of 31.10.1988)
3. Regulation (EEC) No 4107 of 21.12.1988
(O.J. No L 361 of 29.12.1988)

COUNCIL REGULATION (EEC) No 2658/87: Tariff, Statistical Nomenclature and Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the Act of Accession of Spain and Portugal,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas the European Economic Community is based on a customs union involving the use of a common customs tariff;

Whereas the collection and exchange of data on the statistics of external trade of the Community can best be achieved through the use of a combined nomenclature replacing the existing Common Customs Tariff and Nimex nomenclatures, in order to meet tariff and statistical requirements simultaneously;

Whereas the Community is a signatory to the International Convention on the Harmonized Commodity Description and Coding System, known as the 'harmonized system', which is intended to replace the Convention of 15 December 1950 on Nomenclature for the Classification of Goods in Customs Tariffs;

whereas, as a consequence, the said combined nomenclature must be established on the basis of the harmonized system;

Whereas it is appropriate to allow Member States to create national statistical subdivisions;

Whereas certain specific Community measures cannot be dealt with in the framework of the combined nomenclature; whereas it is therefore necessary to create additional Community subdivisions and to include them in an integrated tariff of the European Communities (Taric); whereas the efficient management of the Taric requires a system for immediate updating; whereas it is therefore necessary that the Commission should be empowered to manage the Taric;

Whereas Spain and Portugal will not be able to use the Taric layout in the same manner as the other Member States because of the transitional tariff arrangements provided for in the Act of Accession; whereas it is appropriate that these two Member States should be authorized not to apply the Taric for the periods during which the transitional arrangements apply;

Whereas it appears appropriate that Member States should be able to insert further subdivisions after the Taric subheadings in order to meet additional national requirements; whereas these subdivisions should be identified by appropriate code numbers in accordance with the provisions of Commission Regulation (EEC) No 2793/86 of 22 July 1986 laying down the codes to be used in the forms laid down in Regulations (EEC) No 678/85, (EEC) No 1900/85 and (EEC) No 222/77 ⁽⁴⁾;

Whereas it is essential that the combined nomenclature and any other nomenclature wholly or partly based on

⁽¹⁾ OJ No C 154, 12. 6. 1987, p. 6.

⁽²⁾ OJ No C 190, 20. 7. 1987.

⁽³⁾ Opinion delivered on 1 July 1987 (not yet published in the Official Journal).

⁽⁴⁾ OJ No L 263, 15. 9. 1986, p. 74.

COUNCIL REGULATION (EEC) No 2658/87: Tariff, Statistical Nomenclature and Common Customs Tariff

it, or which adds subdivisions to it, should be applied in a uniform manner by all the Member States; whereas provisions to this effect must be able to be adopted at Community level; whereas, furthermore, the Community provisions ensuring uniform application of the nomenclature of the Common Customs Tariff contained in Decision 86/98/ECSC⁽¹⁾ are applicable to products falling within the province of the Treaty establishing the European Coal and Steel Community;

Whereas the preparation and application of these provisions requires close cooperation between the Member States and the Commission; whereas the implementation of these provisions must be carried out rapidly in view of the serious economic consequences that any delay might entail;

Whereas, in order to ensure uniform application of the combined nomenclature, it is necessary for the Commission to be assisted by a committee responsible for all questions relating to the combined nomenclature, to the Taric and to all other nomenclatures based on the combined nomenclature; whereas this Committee must be operational as soon as possible prior to the date of application of the combined nomenclature;

Whereas, in order to define the scope of the combined nomenclature, it is desirable to lay down preliminary provisions, additional section and chapter notes and suitable footnotes;

Whereas the Common Customs Tariff consists not only of the conventional and autonomous duties and other relevant charges fixed in Annex I to this Regulation on the basis of the combined nomenclature, but also of the tariff measures contained in the Taric and other Community legislation;

Whereas in fixing the conventional rates of duty it is appropriate to take account of GATT (General Agreement on Tariffs and Trade) negotiations;

Whereas the transition from the former nomenclature to the combined nomenclature may involve difficulties with the application of origin rules in respect of certain preference systems, in particular where the third country involved has not adopted the harmonized system; whereas it is appropriate in these circumstances to provide for suitable measures intended to remedy these difficulties;

Whereas, although the nomenclature and the rates of customs duties relating to products covered by the Treaty establishing the European Coal and Steel Community do not form part of the Common Customs Tariff, it is nevertheless appropriate to include the conventional rates for these products for information in this Regulation;

Whereas, following the setting-up of the combined nomenclature, numerous Community acts in particular in the field of the common agricultural policy must be adapted to take into account the use of this nomenclature; whereas these adaptations do not as a general rule call for any amendment of substance; whereas for purposes of simplification it is appropriate to enable the Commission to adopt the necessary technical amendments to the acts in question;

Whereas the entry into force of this Regulation involves the repeal of Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff⁽²⁾ and of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff⁽³⁾, as last amended by Regulation (EEC) No 2055/84⁽⁴⁾,

HAS ADOPTED THIS REGULATION :

Article 1

1. A goods nomenclature, hereinafter called the 'combined nomenclature', or in abbreviated form 'CN', is hereby established to meet, at one and the same time, the requirements both of the Common Customs Tariff and of the external trade statistics of the Community.
2. The combined nomenclature shall comprise :
 - (a) the harmonized system nomenclature;
 - (b) Community subdivisions to that nomenclature, referred to as 'CN subheadings' in those cases where a corresponding rate of duty is specified;
 - (c) preliminary provisions, additional section or chapter notes and footnotes relating to CN subheadings.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁴⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽¹⁾ OJ No L 81, 26. 3. 1986, p. 29.

COUNCIL REGULATION (EEC) No 2658/87: Tariff, Statistical Nomenclature and Common Customs Tariff

3. The combined nomenclature is reproduced in Annex I.

The autonomous and conventional rates of duty of the Common Customs Tariff and the supplementary statistical units, as well as other necessary information, are laid down in the said Annex.

Article 2

The Commission shall establish an integrated tariff, of the European Communities, hereinafter referred to as the 'Taric', based on the combined nomenclature. It shall comprise :

- (a) additional Community subdivisions, referred to as 'Taric' subheadings', which are needed for the description of goods subject to the specific Community measures listed in Annex II;
- (b) the rates of customs duty and other charges applicable;
- (c) the code numbers mentioned in Article 3 (3) and (4);
- (d) any other information necessary for the implementation or management of the Community measures involved.

Article 3

1. Each CN subheading shall have an eight digit code number :

- (a) the first six digits shall be the code numbers relating to the headings and subheadings of the harmonized system nomenclature;
- (b) the seventh and eighth digits shall identify the CN subheadings. When a heading or subheading of the harmonized system is not further subdivided for Community purposes, the seventh and eighth digits shall be '00'.

2. The ninth digit shall be reserved for the use of the Member States for national statistical subdivisions, to be inserted in accordance with Article 5 (3).

3. The Taric subheadings shall be identified by the 10th and 11th digits which, together with the code numbers referred to in paragraph 1, form the Taric code numbers. In the absence of a Community subdivision, the 10th and 11th digits shall be '00'.

4. Exceptionally, an additional Taric code of four digits may be used for the application of specific Community measures which are not coded, or not entirely coded, at the 10th and 11th digit level.

Article 4

1. The combined nomenclature, together with the rates of duty and other relevant charges, and the tariff measures included in the Taric or in other Community arrangements shall constitute the common customs tariff referred to in Article 9 of the Treaty, which shall be applied on the importation of goods into the Community.

2. The combined nomenclature, including its code numbers and, where appropriate, the supplementary statistical units relating to it, shall be applied by the Community and by the Member States to the statistics relating to the external trade of the Community.

Article 5

1. The Taric shall be used by the Commission and the Member States for the application of Community measures concerning imports and, where necessary, exports and trade between Member States.

2. The Taric code numbers shall be applied to all importations of goods covered by the corresponding subheadings. They shall, where necessary, be applied to exports and to trade between Member States.

3. Member States may insert subdivisions after the CN subheadings for national statistical purposes, and after the Taric subheadings for other national purposes.

Identifying code numbers shall be assigned to such subdivisions in accordance with Regulation (EEC) No 2793/86.

4. Member States which adopt subdivisions for national purposes other than statistics, may, on informing the Commission, defer the use of Taric subheadings and the corresponding 10th and 11th digits until 31 December 1989 at the latest.

Article 6

The Commission shall be responsible for the management and publication of the Taric. It shall, in particular, take the steps necessary to :

- (a) integrate the measures listed in Annex II into the Taric;
- (b) attribute Taric code numbers;

COUNCIL REGULATION (EEC) No 2658/87: tariff, Statistical Nomenclature and Common Customs Tariff

- (c) update the Taric;
- (d) inform Member States immediately of changes to Taric subheadings and numeric codes.

Article 7

1. The Commission shall be assisted by a Committee on Tariff and Statistical Nomenclature, called the 'Nomenclature Committee' and hereinafter referred to as the 'committee', composed of the representatives of the Member States and chaired by the representatives of the Commission.

2. The committee shall adopt its own rules of procedure.

Article 8

The committee may examine any matter referred to it by its chairman, either on his own initiative or at the request of a representative of a Member State:

- (a) concerning the combined nomenclature;
- (b) concerning the Taric nomenclature and any other nomenclature which is wholly or partly based on the combined nomenclature or which adds any subdivisions to it, and which is established by specific Community provisions with a view to the application of tariff or other measures relating to trade in goods.

Article 9

1. Measures relating to the matters set out below shall be adopted in accordance with the procedure defined in Article 10:

- (a) application of the combined nomenclature and the Taric concerning in particular:
 - the classification of goods in the nomenclatures referred to in Article 8,
 - explanatory notes;
- (b) amendments to the combined nomenclature to take account of changes in requirements relating to statistics or to commercial policy;
- (c) amendments to Annex II;
- (d) amendments to the combined nomenclature and adjustments to duties in accordance with decisions adopted by the Council or the Commission;
- (e) amendments to the combined nomenclature intended to adapt it to take account of technological or commercial developments or aimed at the alignment or clarification of texts;

(f) amendments to the combined nomenclature resulting from changes to the harmonized system nomenclature;

(g) questions relating to the application, functioning and management of the harmonized system to be discussed within the Customs Cooperation Council.

2. The provisions adopted under paragraph 1 shall not amend:

- the rates of customs duties,
- agricultural levies, refunds or other amounts applicable within the framework of the common agricultural policy or within that of specific schemes applicable to certain goods resulting from the processing of agricultural products,
- quantitative restrictions laid down under Community provisions,
- nomenclatures adopted within the framework of the common agricultural policy.

3. If necessary, amendments to CN subheadings shall be immediately included as Taric subheadings. They shall only be included in the CN under the conditions referred to in Article 12.

Article 10

1. The representative of the Commission shall submit to the committee a draft of the measures to be adopted. The committee shall deliver its opinion on the draft within a time limit which the chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148 (2) of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the committee shall be weighted in the manner set out in that Article. The chairman shall not vote.

2. The Commission shall adopt the measures, which shall apply immediately. However, if those measures are not in accordance with the opinion of the committee, they shall be communicated by the Commission to the Council forthwith. In that event the Commission shall defer application of the measures which it has decided upon for three months from the date of such communication.

3. The Council, acting by qualified majority, may take a different decision within the period referred to in paragraph 2.

COUNCIL REGULATION (EEC) No 2658/87: *Tariff, Statistical Nomenclature and Common Customs Tariff**Article 11*

1. Where Community provisions prescribe conditions concerning the eligibility of goods for a favourable tariff arrangement upon importation, having regard to their nature or end use, those conditions may be fixed according to the procedures laid down in Article 10.

2. For the purposes of paragraph 1, 'favourable tariff arrangement' means any reduction or suspension, even under a tariff quota, of a customs duty or charge having equivalent effect or of an agricultural levy or other import charge provided for under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

Article 12

The Commission shall adopt each year by means of a Regulation a complete version of the combined nomenclature together with the corresponding autonomous and conventional rates of duty of the Common Customs Tariff, as it results from measures adopted by the Council or by the Commission. The said Regulation shall be published not later than 31 October in the *Official Journal of the European Communities* and it shall apply from 1 January of the following year.

Article 13

The Kingdom of Spain and the Portuguese Republic are hereby authorized not to apply the Taric for the periods during which the transitional arrangements pertaining to tariff matters provided for in the Act of Accession to the Community apply.

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

Done at Brussels, 23 July 1987.

Article 14

Where a tariff preference is granted on the basis of rules of origin derived from the nomenclature of the Customs Cooperation Council in force on 31 December 1987, those rules shall remain applicable in accordance with the Community acts in force on that date.

Article 15

1. The codes and the descriptions of goods established on the basis of the combined nomenclature shall replace those established on the basis of the nomenclatures of the Common Customs Tariff and the Nimexe, without prejudice to international agreements concluded by the Community before the entry into force of this Regulation, and to acts taken in implementation thereof, which refer to the said nomenclatures.

Community acts which include the tariff or statistical nomenclature shall be amended accordingly by the Commission.

2. References to the Nimexe in the various Community acts in force shall be deemed to refer to the combined nomenclature.

Article 16

Regulations (EEC) No 950/68 and (EEC) No 97/69 are hereby repealed.

Article 17

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

Articles 1 to 5 and 12 to 16 shall not apply until 1 January 1988.

For the Council

The President

K.E. TYGESEN

COUNCIL REGULATION (EEC) No 2658/87: tariff, Statistical Nomenclature and Common
Customs Tariff

PART ONE

PRELIMINARY PROVISIONS

COUNCIL REGULATION (EEC) No 2658/87: Tariff, Statistical Nomenclature and Common Customs Tariff

SECTION I**GENERAL RULES****A. General rules for the interpretation of the combined nomenclature**

Classification of goods in the combined nomenclature shall be governed by the following principles :

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions :
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When by application of rule 2 (b) or for any other reason, goods are *prima facie* classifiable under two or more headings, classification shall be effected as follows :
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character in so far as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein :
 - (a) Camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.

COUNCIL REGULATION (EEC) No 2658/87: Tariff, Statistical Nomenclature and Common Customs Tariff

- (b) Subject to the provisions of rule 5 (a) above, packing materials and packing containers ⁽¹⁾ presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and *mutatis mutandis* to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

B. General rules concerning duties

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Economic Community has concluded agreements containing the most-favoured-nation tariff clause shall be the conventional duties shown in column 4 of the schedule of duties. Unless the context otherwise requires, these conventional duties are applicable to goods, other than those referred to above, imported from any third country.

The autonomous duties shown in column 3 are applicable :

- when they are less than the conventional duties, or
- when no conventional duty exists, in which case a dash is shown in column 4.

2. Paragraph 1 shall not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable in pursuance of agreements.
3. Paragraphs 1 and 2 shall not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by Community law.
4. The duties expressed as percentage rates in columns 3 and 4 are *ad valorem* duties.
5. The symbol 'AGR' appearing in column 3 opposite certain headings or subheadings denotes that the goods concerned are subject to levies.

When the customs duty is followed by the sign '+' and the symbol 'AGR' for example '16 + AGR', the goods are subject to both duty and levy.

When the customs duty is followed by the symbol '(AGR)', for example '20 (AGR)', the figure 20 refers to a rate of duty made obsolete by the introduction of the levy system.

6. The symbol 'MOB' in columns 3 and 4 denotes that the goods concerned are chargeable with a 'variable component' determined under the regulations relating to trade in certain goods processed from agricultural products.
7. The symbol 'AD S/Z' or 'AD F/M' in column 4 in Chapters 17 to 19 and 21 indicates that the maximum rate of duty consists of an *ad valorem* duty plus an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the rules concerning trade in certain processed agricultural products.

(1) The terms 'packing materials' and 'packing containers' mean any external or internal containers, holders, wrappings or supports other than transport devices (e.g. transport containers), tarpaulins, tackle or ancillary transport equipment. The term 'packing containers' does not cover the containers referred to in general rule 5 (a).

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and 21

8. The symbol 'AD S/Z' in column 4 in Chapters 8, and 20 indicates that the Community reserves the right to charge, over and above the bound duty, an additional duty on sugar corresponding to the duty payable on imported sugar and applicable to the quantity of various sugars contained in this product in excess of the percentage by weight laid down in the additional note to Chapter 8 and in additional notes 3 and 5 to Chapter 20, or, in respect of products falling within heading Nos 0811 and 2006 to 2008 which exceed 13 % by weight.
9. In heading No 2008, column 4, the symbol '2 AD S/Z' indicates that the applicable rate of the additional duty on sugar is fixed at a standard rate of 2 % of the customs value of the goods.

C. General rules applicable both to nomenclature and to duties

1. Unless provided otherwise, the provisions relating to customs value shall be applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.
2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, shall be taken to be :
- (a) in the case of a reference to 'gross weight', the aggregate weight of the goods and of all the packing materials and packing containers;
- (b) in the case of a reference to 'net weight' or simply to 'weight' without qualification, the weight of the goods themselves without packing materials and packing containers of any kind.
3. Pursuant to the first subparagraph of Article 2 (2) of Regulation (EEC) No 2779/78 (1), the equivalent in national currencies of the ECU by reference to which certain specific customs duties are expressed, or which is used as a criterion limiting the scope of certain subheadings, shall be that obtaining on the first working day of October 1988 to be published in the *Official Journal of the European Communities* 'C' series, i.e.

1 ECU =	}	43,4776	Belgian and Luxembourg francs
		2,07452	German marks
		2,33892	Dutch guilders
		0,656005	pounds sterling
		7,96134	Danish kronea
		7,06462	French francs
		1 545,51	Italian lire
		0,77428	Irish pounds
		169,135	drachmas
		137,263	pesetas
170,769	escudos		

However, where a change in the bilateral central rate of one or more national currencies occurs the provisions of Article 2 (3) of the abovementioned Regulation shall apply.

SECTION II

SPECIAL PROVISIONS

A. Goods for certain categories of ships, boats and other vessels and for drilling or production platforms

1. Customs duties shall be suspended in respect of goods intended for incorporation in the ships, boats or other vessels listed in the following schedule, for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for fitting to or equipping such ships, boats or other vessels.

(1) OJ No L 333, 30. 11. 1978, p. 5.

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Code number	Description
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods :
8901 10	— Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :
8901 10 10	— — Sea-going
8901 20	— Tankers :
8901 20 10	— — Sea-going
8901 30	— Refrigerated vessels, other than those of subheading 8901 20 :
8901 30 10	— — Sea-going
8901 90	— Other vessels for the transport of goods and other vessels for the transport of both persons and goods :
8901 90 10	— — Sea-going
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products :
	— Sea-going :
8902 00 11	— — Of a gross tonnage exceeding 250 tons (GRT)
8902 00 19	— — Of a gross tonnage not exceeding 250 tons (GRT)
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes :
	— Other
8903 91	— — Sailboats, with or without auxiliary motor :
8903 91 10	— — — Sea-going
8903 92	— — Motorboats, other than outboard motorboats :
8903 92 10	— — — Sea-going
8904 00	Tugs and pusher craft :
8904 00 10	— Tugs
	— Pusher craft :
8904 00 91	— — Sea-going
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms :
8905 10	— Dredgers :
8905 10 10	— — Sea-going
8905 90	— Other :
8905 90 10	— — Sea-going
8906 00	Other vessels, including warships and lifeboats other than rowing boats :
8906 00 10	— Warships
	— Other :
8906 00 91	— — Sea-going

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2. Customs duties shall be suspended in respect of:

(a) goods intended for incorporation in drilling or production platforms:

- (1) fixed, subheading ex 8430 49 00 operating in the territorial sea of Member States,
- (2) or floating or submersible, subheading 8905 20 00,

for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for equipping the said platforms;

(b) tubes, pipes, cables and their connection pieces, linking these drilling or production platforms to the mainland.

3. The suspensions shall be subject to conditions laid down in the relevant Community provisions with a view to customs control of the use of such goods.

B. Civil aircraft and goods for use in civil aircraft

1. Relief from customs duty is provided for:

- civil aircraft,
- certain goods for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion,
- ground flying-trainers and their parts, for civil use.

These goods are covered by subheading (1) with a footnote reference in the following terms:

Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions.

2. For the purposes of paragraph 1, 'civil aircraft' means aircraft other than aircraft used in military or similar services in the Member States which carry a military or non-civil registration.

3. For the application of paragraph 1, second indent, the expression 'for use in civil aircraft' in all relevant subheadings (2) shall include goods for use in ground flying trainers for civil use.

(1) The subheadings concerned are within the following headings: 3917 21, 3917 22, 3917 23, 3917 29, 3917 31, 3917 33, 3917 39, 3917 40, 3926 90, 4008 29, 4009 50, 4011 30, 4012 10, 4012 20, 4016 10, 4016 93, 4016 99, 4017 00, 4504 90, 4823 90, 6812 90, 6813 10, 6813 90, 7007 21, 7304 31, 7304 39, 7304 41, 7304 49, 7304 51, 7304 59, 7304 90, 7306 30, 7306 40, 7306 50, 7306 60, 7312 10, 7312 90, 7322 90, 7324 10, 7324 90, 7326 20, 7413 00, 7608 10, 7608 20, 8108 90, 8302 10, 8302 20, 8302 42, 8302 49, 8302 60, 8307 10, 8307 90, 8407 10, 8408 90, 8409 10, 8411 11, 8411 12, 8411 21, 8411 22, 8411 81, 8411 82, 8411 91, 8411 99, 8412 10, 8412 21, 8412 29, 8412 31, 8412 39, 8412 80, 8412 90, 8413 19, 8413 20, 8413 30, 8413 50, 8413 60, 8413 70, 8413 81, 8413 91, 8414 10, 8414 20, 8414 30, 8414 51, 8414 59, 8414 80, 8414 90, 8415 81, 8415 82, 8415 83, 8415 90, 8418 10, 8418 30, 8418 40, 8418 61, 8418 69, 8419 50, 8419 81, 8419 90, 8421 19, 8421 21, 8421 23, 8421 29, 8421 31, 8421 39, 8424 10, 8425 11, 8425 19, 8425 31, 8425 39, 8425 42, 8425 49, 8426 99, 8428 10, 8428 20, 8428 33, 8428 39, 8428 90, 8471 10, 8471 20, 8471 91, 8471 92, 8471 93, 8479 89, 8479 90, 8483 10, 8483 30, 8483 40, 8483 50, 8483 60, 8483 90, 8484 10, 8484 90, 8501 20, 8501 31, 8501 32, 8501 33, 8501 34, 8501 40, 8501 51, 8501 52, 8501 53, 8501 61, 8501 62, 8501 63, 8502 11, 8502 12, 8502 13, 8502 20, 8502 30, 8502 40, 8504 10, 8504 31, 8504 32, 8504 33, 8504 40, 8504 50, 8507 10, 8507 20, 8507 30, 8507 40, 8507 90, 8511 10, 8511 20, 8511 30, 8511 40, 8511 50, 8511 80, 8516 80, 8518 10, 8518 21, 8518 22, 8518 29, 8518 30, 8518 40, 8518 50, 8520 90, 8521 10, 8522 90, 8525 10, 8525 20, 8526 10, 8526 91, 8526 92, 8527 90, 8529 10, 8529 90, 8531 10, 8531 20, 8531 80, 8539 10, 8543 80, 8543 90, 8544 30, 8801 10, 8801 90, 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, 8803 10, 8803 20, 8803 30, 8803 90, 8805 20, 9001 90, 9002 90, 9014 10, 9014 20, 9014 90, 9020 00, 9025 11, 9025 19, 9025 20, 9025 80, 9025 90, 9026 10, 9026 20, 9026 80, 9026 90, 9029 10, 9029 20, 9029 50, 9030 10, 9030 20, 9030 31, 9030 39, 9030 40, 9030 81, 9030 89, 9030 90, 9031 80, 9031 90, 9032 10, 9032 20, 9032 81, 9032 89, 9032 90, 9104 00, 9109 19, 9109 90, 9401 10, 9403 20, 9403 70, 9405 10, 9405 60, 9405 92 and 9405 99.

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C. Standard rate of duty

1. Customs duty shall be charged at the flat rate of 10 % *ad valorem* on goods :

- contained in consignments sent by one private individual to another,
or

- contained in travellers' personal luggage,

provided that such importations are not of a commercial nature.

This flat rate 10 % customs duty shall apply provided that the value of the goods subject to import duty does not exceed 200 ECU per consignment or per traveller.

Such flat rate assessment shall not apply to goods falling within Chapter 24 which are contained in a consignment or in travellers' personal luggage in amounts exceeding those laid down in Article 31 or in Article 46 of Regulation (EEC) No 918/83 ⁽¹⁾, as last amended by Regulation (EEC) No 1315/88 ⁽²⁾.

2. Importations shall be treated as not being of a commercial nature if :

(a) in the case of goods contained in consignments sent by one private individual to another, such consignments :

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family; which do not by their nature or quantity reflect any commercial interest,
- are sent to the consignee by the consignor free of payment of any kind;

(b) in the case of goods contained in travellers' personal luggage, they :

- are of an occasional nature,
and
- consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.

3. The flat rate of customs duty shall not apply to goods imported under the conditions set out in paragraphs 1 and 2 if the person entitled has, before the said flat rate is applied to them, requested that they be subject to the customs duties appropriate to them. All the goods making up the consignment shall then be subject to the import duties which are appropriate to them, without prejudice to the duty-free admission provided for pursuant to Articles 29 to 31 and 45 to 49 of Regulation (EEC) No 918/83.

For the purposes of the first subparagraph, import duties shall mean both customs duties and charges having equivalent effect and agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.

4. Member States may round off the amount in national currencies resulting from the conversion of the sum of 200 ECU.

5. Member States may maintain unchanged the equivalent in national currency of the sum of 200 ECU if, at the time of the annual adjustment provided for in the first paragraph of Article 2 (2) of Regulation (EEC) No 2779/78, as last amended by Regulation (EEC) No 289/84 ⁽³⁾, the conversion of this amount, before the rounding off provided for in paragraph 4, results in a change of less than 5 % in the equivalent in national currency, or in a reduction thereof.

(1) OJ No L 105, 23. 4. 1983, p. 1.

(2) OJ No L 123, 17. 5. 1988, p. 2.

(3) OJ No L 33, 4. 2. 1984, p. 2.

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D. Containers and packing materials

The following provisions are applicable to the containers and packing materials referred to in general interpretative rule 5 (a) and (b) and put into free circulation at the same time as the goods which they contain or with which they are presented :

1. When the containers and packing materials are classified with the goods in accordance with the provisions of general interpretative rule 5, they shall be :
 - (a) chargeable at the same rate of customs duty as the goods :
 - where such goods are subject to an *ad valorem* customs duty, or
 - where they are to be included in the dutiable weight of the goods;
 - (b) admitted free of customs duties :
 - where the goods are free of customs duty, or
 - where the goods are dutiable otherwise than by reference to weight or value, or
 - where the weight of the containers and packing materials is not to be included in the dutiable weight of the goods.

2. Where containers and packing materials covered by the provisions of paragraphs 1 (a) and (b) above contain or are presented with goods of several different tariff descriptions, the weight and value of the containers and packing materials shall, for the purpose of determining their dutiable weight or value, be apportioned between all the goods contained, in proportion to the weight or value of those goods.

DECISION 87/597/ECSC

COUNCIL

**DECISION OF THE REPRESENTATIVES OF THE GOVERNMENTS OF THE
MEMBER STATES, MEETING WITHIN THE COUNCIL**

of 18 December 1987

on the nomenclature and rates of conventional duty for certain products and the
general rules for interpreting and applying the said nomenclature and duties

(87/597/ECSC)

- O.J. No L 363 of 23 December 1987 -

DECISION 87/597/ECSC

THE REPRESENTATIVES OF THE GOVERNMENTS OF THE MEMBER STATES OF THE EUROPEAN COAL AND STEEL COMMUNITY, MEETING WITHIN THE COUNCIL, HAVE DECIDED AS FOLLOWS:

Article 1

From 1 January 1988, the customs nomenclature common to the Member States and the conventional duties applicable in respect of products coming under the Treaty establishing the European Coal and Steel Community shall be as shown in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾.

The nomenclature and duties referred to above shall be interpreted and applied as provided in the preliminary provisions of the combined nomenclature (CN), as reproduced in Annex I to that Regulation.

Article 2

Decision 79/35/ECSC⁽²⁾ is hereby repealed.

Article 3

Member States shall take all the measures required to implement this Decision.

Done at Brussels, 18 December 1987.

The President
N. WILHJELM

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 10, 16. 1. 1979, p. 13.

RETURNED GOODS : Regulation (EEC) n° 754/76

COUNCIL REGULATION (EEC) No 754/76
of 25 March 1976
on the customs treatment applicable to goods returned to the customs territory
of the Community

- O.J. n° L 89 of 02.04.1976, p. 1 -

Modified by:

- Regulation (EEC) n° 918/83
(O.J. N° L 105 of 23.04.1983, p. 1)
- Council Regulation (EEC) n° 1147/86 of 17 April 1986
(O.J. N° L 105 of 22.04.1986, p. 1)

RETURNED GOODS : Regulation (EEC) N°754/76

COUNCIL REGULATION (EEC) No 754/76

of 25 March 1976

on the customs treatment applicable to goods returned to the customs territory of the Community

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⁽¹⁾,

Having regard to the opinion of the Economic and Social Committee⁽²⁾,

Whereas, save where special derogations are allowed in accordance with the Treaty, the duties in the Common Customs Tariff are applicable to all goods imported into the customs territory of the Community; whereas the same applies with regard to any charges having equivalent effect which may be chargeable on certain of these goods, as well as agricultural levies and other import charges provided for either under the common agricultural policy or under the specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods obtained by processing agricultural products;

Whereas certain goods which are imported into the customs territory of the Community to be entered for free circulation may previously have been exported from that territory;

Whereas where, at the time of their exportation, such goods satisfied the conditions laid down in Articles 9 and 10 of the Treaty, and where such exportation was not carried out under outward processing arrangements, the re-importation of such goods into the Community must be free of import duties applicable to them;

Whereas, in view of the Community elements contained in goods produced under inward processing arrangements, provision can be made for a similar

exemption in respect of goods which, after having been exported from the customs territory of the Community under such arrangements, are returned to it to be entered for free circulation; whereas provision must however be made in such cases to ensure compliance with the provision of Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing⁽³⁾, which lays down the conditions under which compensating products resulting from an inward processing operation may be entered for free circulation in the Community; whereas, therefore, partial exemption is normally accorded in respect of the goods in question;

Whereas in order to prevent any speculation, exemption must be refused where goods returned to the customs territory of the Community are goods which, at the time of export, were the subject of customs formalities with a view to the grant of refunds or other amounts due upon export within the framework of the common agricultural policy; whereas derogation from this principle may however be allowed, provided that the sums paid out are refunded or that all measures are taken to avoid payment, where evidence is furnished to the competent authorities that it is on account of circumstances not brought about by the exporter that the goods are returned to the customs territory of the Community; whereas it must also be ensured in such circumstances that Community provisions concerning the implementation of the system of export licences and advance fixing certificates have been duly complied with;

Whereas, if returned goods have been the subject, at the time of their exportation from the customs territory of the Community, to payment of an export duty, admission of these goods under the return arrangements gives the right to repayment of amounts collected under these terms;

(1) OJ No C 93, 7. 8. 1974, p. 92.

(2) OJ No C 125, 16. 10. 1974, p. 47.

(3) OJ No L 58, 2. 3. 1969, p. 1.

RETURNED GOODS : Regulation (EEC) N° 754/76

Whereas returned goods should be admitted to the customs territory of the Community wholly or partly free of import duties only on condition that they are the same goods that were previously exported and have not undergone any treatment while outside the Community other than that necessary to maintain them in good condition, subject to any exceptions duly substantiated; whereas such an exception may be made where the treatment undergone by goods has consisted of repair or restoration to good condition which was necessary as a result of unforeseeable circumstances arising outside the customs territory of the Community, provided that the value of such goods has not been increased by virtue of such treatment as compared with their value when they were exported from the customs territory of the Community;

Whereas the granting of total or partial exemption must be subject to the production of proof that the goods entered for free circulation satisfy the conditions for the grant of total or partial exemption; whereas it might be made easier for the person concerned to produce such proof, if, when the goods are exported, he obtains a document containing the necessary information to enable the goods to be identified in the event of their being returned to the customs territory of the Community; whereas, in the absence of such a document, the authorities of the Member State in which is situated the customs office through which the goods have been exported should forward all the information in their possession to the authorities of the Member State in which is situated the customs office through which the goods are returned and entered for free circulation;

Whereas, to avoid abuses of the arrangements for returned goods, it should be stipulated that, save in special circumstances, the goods should be returned to the customs territory of the Community by or at the instance of the person who exported them, and that the goods should be returned within a period of three years from the date of their exportation; whereas this period should be reduced to six months in the case of goods for which, upon export, refunds were granted or export duties were levied in the framework of the common agricultural policy;

Whereas it should be possible for goods returned to the customs territory of the Community to be so returned to a Member State other than that from which they were exported, in accordance with the conditions laid down above; whereas this would be possible, however, only if there were no import or export duties between the Member States concerned; whereas, therefore, in all cases where such duties are

applicable in trade between Member States, the provisions of this Regulation should be applied only in respect of goods which are returned for free circulation in the Member State from which they were previously exported;

Whereas it must be ensured that the provisions of this Regulation are applied in a uniform manner and to this end provision should be made for a Community procedure under which detailed rules for its application can be adopted within a reasonable time; whereas 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⁾ should be used as a means of organizing close and efficient cooperation between the Member States and the Commission in this field,

HAS ADOPTED THIS REGULATION :

RETURNED GOODS : Regulation (EEC) n° 754/76

Article 1

1. This Regulation lays down the customs treatment to be applied to goods returned to the customs territory of the Community

2. For the purpose of this Regulation

(a) returned goods, save as otherwise provided in Article 2, means goods which, having been temporarily or permanently exported from the customs territory of the Community, are returned to such territory to be entered for free circulation, provided that when they were exported such goods:

— satisfied the conditions laid down in Articles 9 and 10 of the Treaty;

or

— were compensating products resulting from an inward processing operation;

(b) import duties means customs duties and charges having equivalent effect as well as agricultural levies and other import charges provided for under the common agricultural policy or under the specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods obtained by processing agricultural products;

(c) export duties means agricultural levies and other export charges provided for under the common agricultural policy or under the specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods obtained by processing agricultural products.

Article 2

1. The following shall not be considered to be returned goods:

(a) goods exported from the customs territory of the Community under outward processing arrangements unless such goods are still in the state in which they were exported;

(b) goods:

— for which, on their exportation from the customs territory of the Community, the customs export formalities for the grant of refunds or other amounts on export provided for within the framework of the common agricultural policy have been completed,

or

— for which a financial advantage other than such refunds or other amounts has been granted within the framework of the common agricultural policy, with the requirement that the said goods be exported.

2. Notwithstanding paragraph 1 (b), provided it is established, as the case may be, that the refunds or other amounts paid have been repaid or that all measures have been taken by the competent authorities for such refunds or other amounts to be withheld, or that any other financial advantages granted have been cancelled, goods referred to in the said paragraph shall be considered to be returned goods if they:

(b) were returned by the consignee as being defective or not in accordance with the provisions of the contract relating to them;

(c) were re-imported into the customs territory of the Community because they could not be used for the purposes intended owing to other circumstances not brought about by the exporter.

It must be proved to the satisfaction of the competent authorities referred to in Article 10 that the goods are in one of the situations described in (a), (b) or (c) above.

Article 3

1. Where, at the time of their exportation from the customs territory of the Community, the returned goods satisfied the conditions laid down in Articles 9 and 10 of the Treaty they shall be entered for free circulation without payment of the import duties chargeable upon them.

2. Where, prior to their exportation from the customs territory of the Community, the returned goods had been imported for free circulation under preferential tariff treatment accorded on the basis that the goods were to be used for a specific purpose, exemption from duty under paragraph 1 shall be granted only if they are to be re-imported for the same purpose.

Where the purpose for which the goods in question are to be imported is no longer the same, the amount of import duties chargeable upon them shall be reduced by any amount levied on the goods when they were first imported for free circulation. Should

the latter amount exceed that levied on the entry for free circulation of returned goods, no refund shall be granted.

Article 4

Where returned goods are compensating products previously exported from the customs territory of the Community after completion of an inward processing operation, they shall be put on the market in accordance with Council Directive 69/73/EEC.

The import duties to be levied shall be those which would have been chargeable if, instead of being exported from the customs territory of the Community the said goods had, on the date of completion of the customs formalities relating to such export, been put on the market in accordance with the abovementioned Directive.

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Article 5

1. Where, at the time of their exportation from the customs territory of the Community, an export duty was levied on the returned goods, entry for free circulation of these goods shall give the right to repayment of the amounts levied.

2. Paragraph 1 shall apply only to goods which are in one of the situations described in Article 2(2).

It must be proved to the satisfaction of the competent authorities referred to in Article 10 that the goods are in one of the situations described in Article 2(2).

Article 6

Articles 3, 4 and 5 shall apply even where the returned goods are only part of the goods previously exported from the customs territory of the Community.

Articles 3 and 4 shall also apply where returned goods consist of parts which the competent authorities are satisfied belong to machines, instruments, apparatus or other products previously exported from the customs territory of the Community.

Article 7

1. Articles 3, 4 and 5 shall not apply in respect of goods which have received treatment other than that necessary to maintain them in good condition.

Those Articles shall nevertheless apply to returned goods which have received treatment other than that necessary to maintain them in good condition, where such goods, after having been exported from the customs territory of the Community, proved to be defective or unsuitable for their intended use, provided that one of the following conditions has been fulfilled:

- such treatment was applied to the goods solely with a view to repairing them or restoring them to good condition,
- their unsuitability for their intended use became apparent only after such treatment had commenced.

2. Where returned goods have undergone treatment permitted under the second paragraph of paragraph 1, and such treatment would have rendered them liable to import duties if they had come under outward processing arrangements, the rules in force for charging duty under the said arrangements shall apply.

However, if goods have undergone treatment consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Community and this is established to the satisfaction of the competent authorities, exemption from import duties shall be granted provided that the value of the returned goods has not been increased, by virtue of such treatment, in relation to their value at the time of exportation from the customs territory of the Community.

Article 8

1. This Regulation shall apply only to returned goods entered for free circulation in the customs territory of the Community within three years of the date on which they were exported. However, this time limit may be exceeded if it is deemed necessary in order to take account of special circumstances.

2. Notwithstanding paragraph 1, the goods referred to in Articles 2(2) and 5 must, in order to benefit under this Regulation, be entered for free circulation in the customs territory of the Community within six months of the date of completion of the customs formalities relating to their exportation.

Article 9

2. Notwithstanding paragraph 1, the goods referred to in Articles 2 and 5 must, in order to benefit under this Regulation, be entered for free circulation in the customs territory of the Community within 12 months of the date of completion of the customs formalities relating to their exportation.

Article 10

1. The competent authorities of the Member State where the returned goods are entered for free circulation shall be responsible for according to such goods, at the request of the party concerned, the treatment provided for in this Regulation.

2. Persons who apply for such treatment to be accorded shall provide the competent authorities with evidence of all matters of fact on which the eligibility of the goods for such treatment depends. In particular, it must be proved that the goods entered for free circulation are those which were exported.

RETURNED GOODS : Regulation (EEC) n° 754/76

Article 11

When completing the customs formalities for exportation, the competent authorities shall, at the request of the party concerned, authenticate a document containing the information necessary for the identification of the goods in the event of their being returned to the customs territory of the Community.

Article 12

At the request of the competent authorities of the Member State in which is situated the customs office through which the goods were entered for free circulation, the competent authorities of the Member State in which is situated the customs office through which the goods were exported from the customs territory of the Community shall communicate to the former all the information at their disposal to enable them to determine whether goods satisfy the necessary conditions to benefit from the provisions of this Regulation.

Article 13

1. Where a monetary compensatory amount has been levied or granted by the Member State in which the customs formalities relating to the export of agricultural products or goods processed from them have been completed, this Regulation shall apply only in so far as the returned products or goods are entered for free circulation in that Member State.

2. Where no monetary compensatory amount has been levied or granted by the Member State in which the customs formalities relating to the export of agricultural products or goods processed from them have been completed, this Regulation shall apply only in so far as the returned products or goods are entered for free circulation:

- (a) either in the said Member State,
- (b) or in another Member State in which no compensatory amount is due to be levied or granted in respect of these same products or goods on the date of acceptance of their entry for free circulation.

Article 14

Goods which, within the framework of the common agricultural policy, are exported under an export licence or an advance fixing certificate may not benefit from the provisions of this Regulation unless it is proved that the relevant Community provisions have been complied with.

Article 15

1. The committee set up under Article 7 of Council Regulation (EEC) No 1798/75 may examine any matter relating to the application of this Regulation which is raised by its chairman, either on his own initiative or at the request of a Member State.

2. The provisions necessary for the application of Articles 2(2), 4, 5, 7, 8, 10, 11 and 12 of this Regulation shall be adopted in accordance with the procedure laid down in Article 9(2) and (3) of Council Regulation (EEC) No 1798/75.

Article 16

1. This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

2. This Regulation shall apply to returned goods to be entered for free circulation on or after 1 January 1977.

However, until 1 July 1977 it shall not apply:

- (a) with regard to the Community as originally constituted, unless the returned goods were previously exported from a Member State of that Community;
- (b) with regard to each of the new Member States, unless the returned goods were previously exported from the Member State in question. Where an export drawback has been granted on these goods, the arrangements for returned goods shall apply to them only when the drawback has been refunded.

This Regulation shall not apply to tobacco and tobacco products listed in the Annex to Decision 73/199/EEC⁽¹⁾ which are entered for free circulation in the United Kingdom before 1 January 1978.

(1) OJ No L 197, 17. 7. 1973, p. 7.

RETURNED GOODS : Regulation (EEC) n° 2945/76

COMMISSION REGULATION (EEC) No 2945/76

of 26 November 1976

laying down provisions for the implementation of Council Regulation (EEC) No 754/76 on the customs treatment applicable to goods returned to the customs territory of the Community

- O.J. n° L 335 of 14.12.1976, p. 1 -

Modifications (within the text)

1. Arts. 3, 7 and 13 : modified by the Act of Accession of 28.05.1979 (O.J. n° L 291 of 29.11.1979)
2. Arts. 3, 7 and 13 : modified by the Act of Accession of Spain and Portugal of 12.06.1985 (O.J. N° L 302 of 15.11.1985, p. 149)

RETURNED GOODS: Regulation (EEC) n° 2945/76

Article 1

1. This Regulation lays down the provisions for the implementation of Articles 2 (2) (c), 5, 7 (2) and 10 to 12 of Council Regulation (EEC) No 754/76 on the customs treatment applicable to goods returned to the customs territory of the Community.

2. For the purposes of this Regulation :

- (a) *The Member State of exportation*, means the Member State responsible for the customs office where the formalities, relating to the exportation of the goods from the customs territory of the Community, were completed.
- (b) *The Member State of reimportation*, means the Member State responsible for the customs office where the returned goods are entered for free circulation (customs office of reimportation).
- (c) *Export document*, means the customs export document or any other equivalent document used to complete the formalities for exportation of the goods.

TITLE I

Provisions for the application of Article 2 (2) (c) of Regulation (EEC) No 754/76

Article 2

For the purposes of Article 2 (2) (c) of Regulation (EEC) No 754/76, goods shall be considered to be returned goods if, after the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, they come within one of the following categories :

- (a) goods returned to the Community following damage occurring before delivery to the consignee, either to the goods themselves, or to the means of transport on which they were carried ;
- (b) goods originally exported for the purposes of consumption or sale in the course of a commercial fair or similar occasion and which have not been so consumed or sold ;
- (c) goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract in pursuance of which the goods were exported ;
- (d) goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract in pursuance of which the goods were exported ,

- (e) products covered by the common organization of the market in fruit and vegetables, exported and sent for sale on consignment, but which were not sold in the market of the third country of destination.

TITLE II

Provisions for the application of Article 5 of Regulation (EEC) No 754/76

Article 3

1. The repayment of export duties provided for in Article 5 (1) of Regulation (EEC) No 754/76 shall be granted by the competent authorities of the Member States of exportation. It shall be conditional upon the presentation to the said authorities of an application for repayment accompanied by :

- (a) the document issued as evidence of the payment of the amounts paid ;
- (b) the original, or the copy certified by the customs authorities of the Member State of reimportation of the customs document for free circulation of the returned goods in question ;

This document shall bear one of the following endorsements made by the customs authorities of the Member State of reimportation :

- 'Goods admitted as returned goods under Article 2 (2) of Regulation (EEC) No 754/76' ;
- 'Varer, der i henhold til Artikel 2, stk 2 i forordning (EØF) nr. 754/76, omfattes af reglerne for returvarer' ;
- 'Rückwaren gemäß Artikel 2 Absatz 2 der Verordnung (EWG) Nr. 754/76' ;
- 'Marchandises admises au bénéfice du régime des retours en application de l'article 2, paragraphe 2, du règlement (CEE) n° 754/76' ;
- 'Merci ammesse al beneficio del regime di reintroduzione in applicazione dell'articolo 2, paragrafo 2 del regolamento (CEE) n. 754/76' ;
- 'Goederen die bij toepassing van artikel 2, lid 2 van Verordening (EEG) nr. 754/76 onder de regeling voor terugkerende goederen vallen' ;
- 'ΕΜΠΟΡΕΥΜΑΤΑ ΥΜΟΚΕΙΜΕΝΑ ΣΤΟ ΕΥΕΡΓΕΤΗΜΑ ΤΟΥ ΚΑΘΕΣΤΩΤΟΣ ΤΩΝ ΕΠΑΝΕΙΣΑΓΟΜΕΝΩΝ ΚΑΤ' ΕΦΑΡΜΟΓΗΝ ΤΟΥ ΑΡΘΡΟΥ 2 ΠΑΡ. 2 ΤΟΥ ΚΑΝΟΝΙΣΜΟΥ 754/76 ΤΗΣ ΕΟΚ' ;
- "Mercancias admitidas con el beneficio del régimen devolución en aplicación del apartado 2, artículo 2 del Reglamento (CEE) n° 754/76" ;
- "Mercadorias admitidas ao benefício do regime de retorno por aplicação do n° 2 do artigo 2º do Regulamento (CEE) n° 754/76" ;

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- (c) the export document returned to the exporter at the time of completion of the export formalities for the goods, or a copy thereof certified by the customs authorities of the Member State of exportation.

Where the authorities responsible for the refund of export duties are already in possession of the information contained in one or other of the documents referred to under (a), (b) or (c) above, production of the relevant document or documents shall not be required.

1. Where the export duties relating to the returned goods have not already been collected by the competent authorities of the Member State of exportation, the latter shall waive the collection thereof on receipt of an application by the exporter accompanied by the documentary evidence provided for in paragraph 1 (b) and (c).

TITLE III

Provisions for the application of Article 7 (2) of Regulation (EEC) No 754/76

Article 4

For the implementation of the second subparagraph of Article 7 (2) of Regulation (EEC) No 754/76:

- (a) 'repair or restoration to good condition which became necessary' means any operation for the purpose of making good defective working or rectifying material damage suffered by goods during the time they were outside the customs territory of the Community, and without which these goods could no longer be used under normal conditions for the purposes for which they were intended;
- (b) the value of returned goods shall be deemed not to have been increased by virtue of treatment which they have undergone, in relation to their value at the time of exportation from the customs territory of the Community, when this treatment does not exceed that which is strictly necessary to enable these goods to be used under the same conditions as those existing at the time of the said exportation.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable these goods to be used under the same conditions as those existing at the time of exportation.

Article 5

Evidence that goods had to undergo, outside the customs territory of the Community, repair or restoration to good condition which became necessary as a result of unforeseen circumstances must be provided by the person concerned. Such evidence may be provided in any form recognized as acceptable by the customs authorities of the Member State of reimportation.

TITLE IV

Provisions for the application of Articles 10 to 12 of Regulation (EEC) No 754/76

Article 6

1. Without prejudice to any autonomous or conventional provisions which relieve from the production of customs documents the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements, the provisions of Regulation (EEC) No 754/76 shall only apply if the following documents are produced in support of the entry for free circulation of the goods in question:

- (a) where the returned goods are entered for free circulation at a customs office for which the Member State of exportation is responsible, the export document returned to the exporter by the customs authorities of that Member State, or a copy thereof certified by the said authorities.

Where the customs authorities of the Member State of reimportation is able to determine, by evidence at its disposal, or which it may request from the person concerned, that the goods entered for free circulation are goods originally exported from the customs territory of the Community, and that at the time of their exportation they satisfied the conditions necessary for them to benefit under the provisions of Regulation (EEC) No 754/76, the document referred to in the above subparagraph shall not be required.

- (b) where the returned goods are entered for free circulation at the customs office for which a Member State is responsible other than the Member State of exportation, the Information Sheet (INF 3) provided for in Article 8.

2. When they consider it necessary, the customs authorities of the Member State of reimportation may request the person concerned to submit, in particular for the purposes of identification of the returned goods, documentary evidence additional to that referred to in the first subparagraph of paragraph 1 (a) and in paragraph 1 (b).

Article 7

1. Where the export of returned goods may have given rise to customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, there shall be produced in addition to the documents referred to in Article 6, in support of any entry for free circulation relating to the said returned goods, a certificate issued by the authorities responsible for the grant of such refunds or amounts in the Member State of exportation. This certificate shall contain all the information necessary to allow the customs office

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where the goods concerned were entered for free circulation to verify that it relates to the said goods.

2. When the export of the goods does not give rise to the completion of customs export formalities, with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following endorsements:

- 'No refunds or other amounts granted on exportation';
- 'Ingen restitutioner eller anden godtgørelse ydet i forbindelse med udførselen';
- 'Keine Ausfuhrerstattungen oder sonstigen Ausfuhrvergünstigungen';
- 'Sans octroi de restitutions ou autres montants à l'exportation';
- 'Senza concessione di restituzioni o altri importi all'esportazione';
- 'Geen restituties of andere bij de uitvoer verleende bedragen';
- 'ΔΕΝ ΕΤΥΧΑΝ ΕΠΙΔΟΤΗΣΕΩΝ Ή ΑΛΛΩΝ ΧΟΡΗΓΗΣΕΩΝ ΚΑΤΑ ΤΗΝ ΕΞΑΓΩΓΗ';
- "Sin concesión de restituciones u otras cantidades a la exportación";
- "Sem concessão de restituições ou outros montantes na exportação";

3. When the export of the goods gives rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following endorsements:

- 'Refunds and other amounts on exportation repaid for ... (quantity)';
- 'De i forbindelse med udførselen ydede restitutioner eller anden godtgørelse for ... (mængde) er tilbagebetalt';
- 'Ausfuhrerstattungen und sonstige Ausfuhrvergünstigungen für ... (Menge) zurückbezahlt';
- 'Restitutions et autres montants à l'exportation remboursés pour ... (quantités)';
- 'Restituzioni e altri importi all'esportazione rimborsati per ... (quantità)';
- 'Restituties en andere bedragen bij de uitvoer voor ... (hoeveelheid) terugbetaald';
- 'ΕΠΙΔΟΤΗΣΕΙΣ ΚΑΙ ΑΛΛΕΣ ΧΟΡΗΓΗΣΕΙΣ ΚΑΤΑ ΤΗΝ ΕΞΑΓΩΓΗ ΕΠΕΣΤΡΑΦΗΣΑΝ ΓΙΑ ... (ποσότης)';
- "Restituciones y otras cantidades a la exportación reintegradas por ... (cantidad)";
- "Restituições e outros montantes na exportação reembolsados para ... (quantidade)";

or

- 'Entitlement to payment of refunds or other amounts on exportation cancelled for ... (quantity)';
- 'De i forbindelse med udførselen beregnede restitutionser eller anden godtgørelse for ... (mængde) er annulleret';
- 'Auszahlungsanordnung über die Ausfuhrerstattungen und sonstigen Ausfuhrvergünstigungen für ... (Menge) ungültig gemacht';
- 'Titre de paiement des restitutions ou autres montants à l'exportation annulée pour ... (quantité)';
- 'Titolo di pagamento delle restituzioni o di altri importi all'esportazione annullato per ... (quantità)';
- 'Aanspraak op restituties of andere bedragen bij uitvoer vervallen voor ... (hoeveelheid)';
- 'ΑΠΟΔΕΙΚΤΙΚΟ ΠΛΗΡΩΜΗΣ ΕΠΙΔΟΤΗΣΕΩΝ Ή ΑΛΛΩΝ ΧΟΡΗΓΗΣΕΩΝ ΚΑΤΑ ΤΗΝ ΕΞΑΓΩΓΗ ΑΚΥΡΩΜΕΝΟ ΓΙΑ ... (ποσότης)';
- "Titulo de pago de restituciones u otras cantidades a la exportación anulado por ... (cantidad)";
- "Titulo de pagamento de restituições de direitos ou outros montantes na exportação anulado para ... (quantidade)";

according to whether these refunds or other amounts provided for on exportation have or have not already been paid by the competent authorities.

4. In the case referred to in Article 6 (1) (b), the certificate referred to in paragraph 1 shall be made out on the Information Sheet INF 3.

5. When the customs authorities of the Member State of reimportation are able, by the means at their disposal, to ensure that no refund or other amount provided for on exportation under the common agricultural policy has been granted, and cannot subsequently be granted, the certificate referred to in paragraph 1 shall not be required.

Article 8

1. The Information Sheet INF 3 shall be drawn up in an original and two copies on forms which conform to the specimen appearing in the Annex.

2. The forms shall be printed on white paper, free of mechanical pulp, dressed for writing purposes and shall weigh at least 40 grammes per square metre.

3. The size of the forms shall be 210 x 297 millimetres, the layout of the forms must be strictly observed, except in respect of the size of boxes 6 and 7.

4. Member States shall be responsible for taking the necessary measures for having the forms printed. Each form shall bear an individual serial number, which may be pre-printed.

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5. The forms shall be printed in one of the official languages of the Community designated by the competent authorities of the Member State of exportation. They shall be completed in the same language as that in which they are printed. Where necessary, the competent authorities of the Member State of reimportation in which the Information Sheet INF 3 is required to be produced may request its translation into its official language or one of its official languages.

Article 9

1. Subject to paragraph 3, the Information Sheet INF 3 shall be authenticated at the request of the exporter, by the customs authorities of the Member State of exportation at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned to a Member State other than the Member State of exportation.

2. Information Sheet INF 3 may also be authenticated, at the request of the exporter, by the customs authorities of the Member State of exportation after completion of the export formalities for the goods concerned, provided that these authorities are able to verify, on the basis of the information at their disposal, that the information contained in the application of the exporter relates to the goods exported.

3. In the case of the goods referred to in Article 7 (1), the Information Sheet INF 3 may only be authenticated after completion of the relevant customs export formalities subject to the limits referred to in paragraph 2.

The Information Sheet shall only be authenticated if:

- (a) it is established that no monetary compensatory amount has been levied or granted on the goods in question by reason of their exportation;
- (b) box B of the said Information Sheet has been completed and endorsed by the competent authorities beforehand, and
- (c) box A has been completed and endorsed by the competent authorities beforehand, when the information contained therein is required to be furnished.

Article 10

1. Information Sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

2. When it is expected that the exported goods will be returned to the customs territory of the Community through several customs offices which are the responsibility of Member States other than the Member State of exportation, the exporter may request that several Information Sheets INF 3 be authenticated to cover the total quantity of the goods exported.

Similarly, the exporter may request the customs authorities which authenticated an Information Sheet INF 3 to replace it by several Information Sheets INF

3 covering the total quantity of goods included in the Information Sheet INF 3 initially issued.

The exporter may also request an Information Sheet INF 3 to be authenticated for a part only of the exported goods.

Article 11

The original and one copy of Information Sheet INF 3 shall be returned to the exporter for presentation at the customs office of reimportation.

The second copy shall be kept in the official files of the customs authorities by whom it was authenticated.

Article 12

The customs office of reimportation shall record on the original and on the copy of Information Sheet

INF 3 the quantity of goods admitted under arrangements for returned goods, shall retain the original and shall send to the customs authorities who authenticated it the copy of the sheet bearing the reference number and the date of entry for free circulation relating thereto.

The said customs authorities shall compare this copy with the one in their possession and retain it in their official files.

Article 13

In the case of theft, loss or destruction of the original Information Sheet INF 3, the person concerned may request a duplicate from the customs authorities which authenticated it. The latter may grant this request if the circumstances so justify. Any duplicate so issued shall bear one of the following endorsements:

'DUPLICATE', 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'Αντιγραφο',

'duplicado' and 'segunda via'.

The customs authorities shall record on the copy of Information Sheet INF 3 in their possession that a duplicate has been authenticated.

Article 14

Information Sheet INF 3 may be used for the request and the transmission of the information referred to in Article 12 of Regulation (EEC) No 754/76.

Article 15

This Regulation shall enter into force on 1 January 1977. It shall apply to goods for which export formalities have been carried out before that date.

However, in the case of compensating products exported in completion of an inward processing operation, which are returned to a Member State other than the Member State of exportation, it shall apply only to those compensating products which have been exported on or after 1 July 1977.

1. Exporter	INF 3 No. ORIGINAL
2. Consignee at time of exportation	RETURNED GOODS PROCEDURE INFORMATION SHEET
IMPORTANT	
<p>3. Country to which goods consigned at time of exportation</p> <p>1. Before completing this form the person concerned must refer to the provisions relating to the procedure for returned goods as well as to the notes appearing on the reverse of this form</p> <p>2. The person concerned must complete by typewriter or by hand in block letters items 1 to 11 of this form</p> <p>3. When this Information Sheet is completed for goods whose exportation has been effected, within the framework of the common agricultural policy, under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below, have been endorsed by the competent authorities</p> <p>4. This Information Sheet must be presented to the customs office of reimportation</p>	
4. Number, kind, marks and numbers of packages and description of goods exported	5. Gross weight
	6. Net weight
	7. Statistical value
8. Quantity for which Information Sheet is required	
(a) in figures :	(b) in words :
<p>A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES --Regulations on licences or certificates observed</p> <p>At.....on.....</p> <p>(Signature) (Stamp)</p>	<p>B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION --No refunds or other amounts granted on exportation (1) --Refunds and other amounts on exportation repaid</p> <p>for.....(quantity) (1) --Entitlement to payment of refunds or other amounts on exportation cancelled</p> <p>for.....(quantity) (1)</p> <p>At.....on.....</p> <p>(Signature) (Stamp)</p>
9. CCT subheading	
<p>C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES Information given in 1 to 10 certified exact Identification measures taken</p> <p>At.....on.....</p> <p>(Signature) (Stamp)</p>	<p>10. Additional information relating to the goods : (a) export document : type Ref. No. dated (b) goods exported in completion of an inward processing operation (1) (c) goods which have been released for free circulation for a specific use (1) (d) goods in one of the situations referred to in Article 9 (2) of the Treaty (1)</p>
<p>11. REQUEST OF EXPORTER The undersigned, being the exporter (1) on behalf of the exporter (1) requests the issue of this Information Sheet for the purposes of the reimportation of the goods described therein</p> <p>At.....on.....</p> <p>(Signature)</p>	

(1) Delete as necessary

**FULL NAME AND ADDRESS OF CUSTOMS OFFICE
OF EXPORTATION**

Notes

Box 1: Give the name or trade name and full address including Member State

Box 4: Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export document

Boxes 5 and 6: Give the quantity appearing in the export document

Box 7: Give the statistical value at the time of exportation in the currency of the Member State of exportation

Box 8: Give details of net weight, volume, etc. which the person concerned wishes to reimport

Box 10(c): This item relates to goods which have been released for free circulation in the Community, benefiting from total or partial relief from import duties by reason of their use for specific purposes

Box 10(d): This item relates to the situation of goods at the time of their exportation

REQUEST BY THE OFFICE OF REIMPORTATION

The office of reimportation indicated below requests :

—verification of the authenticity of this Information Sheet and the correctness of the information therein (1)

—the following information to be supplied (1):

.....

.....

.....

(1) Delete as necessary

Full name and address of office of reimportation	At.....on.....
	(Signature) (Stamp)

REPLY OF THE COMPETENT AUTHORITIES

This Information Sheet is authentic and the details contained therein are exact (1)

This Information Sheet gives rise to the following comments (1) :

Other information required (1)

(1) Delete as necessary

Full name and address of the competent authorities	At.....on.....
	(Signature) (Stamp)

REIMPORTATION	
Quantity reimported	Reference number, date and type of reimportation document Signature and stamp of office of reimportation

1. Exporter	INF 3 No. COPY
2. Consignee at time of exportation	RETURNED GOODS PROCEDURE INFORMATION SHEET
IMPORTANT	
<p>3. Country to which goods consigned at time of exportation</p> <p>1. Before completing this form the person concerned must refer to the provisions relating to the procedure for returned goods as well as to the notes appearing on the reverse of this form</p> <p>2. The person concerned must complete by typewriter or by hand in block letters items 1 to 11 of this form</p> <p>3. When this Information Sheet is completed for goods whose exportation has been effected, within the framework of the common agricultural policy, under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below, have been endorsed by the competent authorities</p>	
4. Number, kind, marks and numbers of packages and description of goods exported	5. Gross weight
	6. Net weight
	7. Statistical value
8. Quantity for which Information Sheet is required	
(a) in figures :	(b) in words :
<p>A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES —Regulations on licences or certificates observed</p> <p>At.....on.....</p> <p>(Signature) (Stamp)</p>	<p>B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION —No refunds or other amounts granted on exportation (1) —Refunds and other amounts on exportation repaid</p> <p>for.....(quantity) (1) —Entitlement to payment of refunds or other amounts on exportation cancelled</p> <p>for.....(quantity) (1)</p> <p>At.....on.....</p> <p>(Signature) (Stamp)</p>
9. CCT subheading	
10. Additional information relating to the goods :	
<p>(a) export document :</p> <p style="padding-left: 40px;">type</p> <p style="padding-left: 40px;">Ref. No.</p> <p style="padding-left: 40px;">dated</p> <p>(b) goods exported in completion of an inward processing operation (1)</p> <p>(c) goods which have been released for free circulation for a specific use (1)</p> <p>(d) goods in one of the situations referred to in Article 9 (2) of the Treaty (1)</p>	
<p>C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES Information given in 1 to 10 certified exact Identification measures taken</p> <p>At.....on.....</p> <p>(Signature) (Stamp)</p>	<p>11. REQUEST OF EXPORTER The undersigned, being the exporter (1) on behalf of the exporter (1) requests the issue of this Information Sheet for the purposes of the reimportation of the goods described therein</p> <p>At.....on.....</p> <p>(Signature)</p>

(1) Delete as necessary

**FULL NAME AND ADDRESS OF CUSTOMS OFFICE
OF EXPORTATION**

- Notes**
- Box 1: Give the name or trade name and full address including Member State
 - Box 4: Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export document
 - Boxes 5 and 6: Give the quantity appearing in the export document
 - Box 7: Give the statistical value at the time of exportation in the currency of the Member State of exportation
 - Box 8: Give details of net weight, volume, etc. which the person concerned wishes to reimport
 - Box 10(c): This item relates to goods which have been released for free circulation in the Community, benefiting from total or partial relief from import duties by reason of their use for specific purposes
 - Box 10(d): This item relates to the situation of goods at the time of their exportation

REQUEST BY THE OFFICE OF REIMPORTATION

The office of reimportation indicated below requests :

- verification of the authenticity of this Information Sheet and the correctness of the information therein (1)
- the following information to be supplied (1):

.....

.....

.....

(1) Delete as necessary

Full name and address of office of reimportation	At.....on.....
	(Signature) (Stamp)

REPLY OF THE COMPETENT AUTHORITIES

This Information Sheet is authentic and the details contained therein are exact (1)

This Information Sheet gives rise to the following comments (1) :

Other information required (1)

(1) Delete as necessary

Full name and address of the competent authorities	At.....on.....
	(Signature) (Stamp)

REIMPORTATION	
Quantity reimported	Reference number, date and type of reimportation document Signature and stamp of office of reimportation

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

COMMISSION REGULATION (EEC) No 4142/87

of 9 December 1987

determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use

- O.J. No L 387 of 31 December 1987 -

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾ and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968, on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 1535/77 ⁽⁶⁾, as last amended by the Act of Accession of Spain and Portugal, determined the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 1535/77 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas certain provisions of Regulation (EEC) No 2658/87 and other Community provisions, such as those which relate to tariff suspensions or quotas, to the common

agricultural policy or to the application of international agreements concluded by the European Communities, make the eligibility of goods for a favourable tariff arrangement on import, by reason of their end-use, subject to conditions laid down in Community legislation;

Whereas steps should be taken to avoid that these conditions, which traditionally take the form of administrative formalities and controls, differ between Member States, a situation liable to give rise to disparities in the application of the combined nomenclature and to deflections of trade and economic activity; whereas, in the interests of all concerned and in order to lighten as far as possible the burden falling on national administrations, there should be established a Community control procedure for the end-use in goods;

Whereas, in accordance with customary practice, it is necessary to provide that the goods can be transferred within the Community; whereas it is moreover appropriate that, having regard to the objectives of this Regulation, there should be provision that, when consigned from one Member State to another, the goods should be accompanied, as far as the competent customs office in the Member State of destination where the customs formalities are carried out which enable the transferee to take charge of the goods, by the control copy T 5 — provided for in Commission Regulation (EEC) No 2823/87 of 18 September 1987 on documents to be used for the application of Community measures involving the control of the use and/or destination of goods ⁽⁷⁾;

Whereas, in view of the tariff benefit attaching to the particular end-use concerned, importers are normally in a position to put the goods into free circulation in full knowledge of the circumstances; whereas the declaration that the goods will be put to the prescribed end-use must, in principle, be of an irreversible nature; whereas, however, where for reasons relating either to the circumstances of the holder of the authorization or to the goods themselves it is impossible for the goods to be put to the prescribed end-use, provision should be made for such goods to be admitted for normal home use or exported outside Community customs territory or destroyed under customs supervision;

Whereas it is necessary to provide that goods for a specified end use be classified under the correct subheading of the combined nomenclature, even if their classification under another subheading would give rise to the same benefit; whereas, in such a case, the provisions of this Regulation should not be applied to such goods;

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 171, 9. 7. 1977, p. 1.

⁽⁷⁾ OJ No L 270, 23. 9. 1987, p. 1.

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation determines the conditions to be applied to the admission of goods put into free circulation under a favourable tariff arrangement by reason of their end-use.

However, this Regulation does not apply to goods listed in the Annex.

2. All goods for a specified end-use for which the import duties applicable in the end-use regime are not lower than those which would be due if that arrangement did not apply shall be classified in the end-use tariff subheading of the combined nomenclature, without application of the provisions of this Regulation.

Article 2

For the purposes of this Regulation, 'amount of uncollected import duties' shall mean the difference between, on the one hand, the amount of import duties which result from the application of the favourable tariff arrangement referred to in Article 1 and, on the other hand, the amount of import duties which would be due if that arrangement did not apply. The operative date for determining the amount of uncollected import duties shall be the date of acceptance by the competent authorities of the entry for release of the goods into free circulation.

For the purposes of this Article, 'import duties' shall include customs duties and charges having equivalent effect, agricultural levies and other import charges provided for under the common agricultural policy or under the specific arrangements applicable, in pursuance of Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products.

Article 3

1. The benefit of the tariff arrangement referred to in Article 1 shall be conditional upon the granting by the competent authorities of the Member State in which the goods are declared for entry into free circulation, of a written authorization to the person importing those goods into free circulation or having them so imported.

2. Without prejudice to the provisions of the following Articles, the granting of the authorization provided for in paragraph 1 shall impose an obligation to:

- (a) put the goods to the prescribed end-use;
 - (b) pay the amount of uncollected import duties if the goods are not put to the prescribed end-use;
 - (c) keep records such as to enable the competent authorities to carry out any checks which they consider necessary to ensure that the goods are put to the prescribed end-use, and to preserve such records for such period as is required under the relevant provisions in force;
 - (d) permit inspection of the records provided for in subparagraph (c); and
 - (e) submit to any other measure of control which the competent authorities may deem appropriate to check the actual use of the goods and provide any information required for that purpose.
3. The competent authorities may withhold the authorization from persons unable to offer the safeguards considered necessary.
4. The granting of the authorization may be subject to the provision of security fixed by the competent authorities.

Article 4

1. The competent authorities may, if they consider it necessary, limit the period of validity of any authorization granted in accordance with Article 3.
2. The authorization granted in accordance with Article 3 may be revoked by the competent authorities if the holder of the authorization no longer fulfils one or more of the obligations or conditions provided for in this Regulation, or if he can no longer offer the safeguards considered necessary by the competent authorities.
3. In cases where the authorization is revoked by the competent authorities, the holder shall immediately pay the amount of uncollected import duties for those goods which have not yet been put to the prescribed end-use.

Article 5

The goods must have been put to the prescribed end-use within one year from the date of acceptance by the competent authorities of the entry for their release into free circulation. The competent authorities may however, extend the period if the goods have not been put to the end-use on account either of inevitable accident or of *force majeure* or for reasons inherent in the processing of the goods.

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

Article 6

1. If, without prejudice to the provisions of Articles 7 and 11, the goods have not been put to the prescribed end-use on expiry of the period referred to in Article 5, the amount of uncollected import duties shall be paid, without prejudice to any default interest chargeable, to the competent authorities of the Member State in which the goods were declared for entry into free circulation or, where Article 9 applies, were last placed under customs control.

2. Waste and scrap which result necessarily from the normal working or processing of the goods, together with losses due to natural causes, shall be regarded as goods having been put to the end-use unless Community legislation provides otherwise.

3. In cases of necessity, duly justified by the holder of the authorization, the competent authorities may authorize the common storage of goods as referred to in the first paragraph of Article 1 with goods of the same kind and quality and having the same technical and physical characteristics. Where goods are stored in accordance with the preceding subparagraph, this Regulation shall apply to a quantity of goods equivalent to that imported under this Regulation.

Article 7

The goods referred to in the first paragraph of Article 1 may be transferred within the Community. The transferee must hold an authorization granted in accordance with Article 3.

Notwithstanding the provisions of Article 5, all the goods must have been put to the prescribed end-use within one year from the date of transfer. This period may, however, be extended as provided for in Article 5.

Article 8

All transfers within a Member State shall be notified to the competent authorities. The form of the notification, the period of time in which it must be made and any other requirements shall be determined by the competent authorities. The notification shall state clearly the date of the transfer of the goods.

With effect from this date the transferee shall assume the obligations arising under this Regulation in respect of the transferred goods.

Article 9

1. Where goods as referred to in the first paragraph of Article 1 are consigned from one Member State to another

the competent office in the Member State of departure shall issue a control copy T 5, in accordance with the procedure laid down in Regulation (EEC) No 2823/87.

2. One of the following statements shall be inserted in capital letters in the box reserved for the description of the goods on the customs document relating to the consignment of the goods:

- DESTINO ESPECIAL,
- SÆRLIGT ANVENDELSESFORMÅL,
- BESONDERE VERWENDUNG,
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ,
- END USE,
- DESTINATION PARTICULIÈRE,
- DESTINAZIONE PARTICOLARE,
- BIJZONDERE BESTEMMING,
- DESTINO ESPECIAL.

3. The control copy T 5 shall accompany the goods as far as the competent office where the customs formalities are carried out which enable the transferee to take charge of the goods.

This control copy shall include:

- in boxes 31 and 33, respectively, the description of the goods as at the time of consignment and the appropriate combined nomenclature heading or subheading,
- in box 104, one of the following statements in capital letters:
 - DESTINO ESPECIAL: REGLAMENTO (CEE) N° 4142/87
 - SÆRLIGT ANVENDELSESFORMÅL: FORORDNING (EØF) Nr. 4142/87
 - BESONDERE VERWENDUNG: VERORDNUNG (EWG) Nr. 4142/87
 - ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 4142/87
 - END USE: REGULATION (EEC) No 4142/87
 - DESTINATION PARTICULIÈRE: RÈGLEMENT (CEE) N° 4142/87
 - DESTINAZIONE PARTICOLARE: REGOLAMENTO (CEE) n. 4142/87
 - BIJZONDERE BESTEMMING: VERORDENING (EEG) Nr. 4142/87
 - DESTINO ESPECIAL: REGULAMENTO (CEE) N° 4142/87
- in box 106;
- (a) in cases where the goods have undergone any manufacturing or processing operations after being admitted to free circulation, the description

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

and heading or subheading in the combined nomenclature applicable to them at the time of their admission to free circulation;

- (b) the registered number and date of the declaration for entry into free circulation and the name and address of the customs office where the declaration was made.

4. The provisions of this Article shall apply equally to goods referred to in the first paragraph of Article 1 which in the course of transport between two points within the Community cross the territory of Austria or Switzerland and are re-consigned from one of those territories.

Notwithstanding the provisions of Article 11 (3) of Regulation (EEC) No 2823/87 the original of the control copy T 5 shall accompany the goods to the customs office referred to in the first subparagraph of paragraph 3.

The office of departure shall specify the period within which the goods must be re-entered at the customs office referred to in the first subparagraph of paragraph 3.

5. Without prejudice to the application of the transit provisions, and in particular Council Regulation (EEC) No 222/77 the obligations of the transferor deriving from this Regulation shall pass to the transferee on the date on which the goods are placed at the disposal of the latter by the competent customs office.

6. The control copy T 5 shall be sent without delay to the office of departure after having been endorsed under 'Remarks' in the box entitled 'Control as to use and/or destination' by the customs office referred to in the first subparagraph of paragraph 3 with one of the following statements:

- MERCANCIAS PUESTAS A DISPOSICIÓN DEL CESIONARIO EL (1)
- VARERNE STILLET TIL RÅDIGHED FOR MODTAGEREN DEN (1)
- WAREN DEM ÜBERNEHMER ZUR VERFÜGUNG GESTELLT AM (1)
- ΕΜΠΟΡΕΥΜΑΤΑ ΤΕΘΕΝΤΑ ΣΤΗ ΔΙΑΘΕΣΗ ΕΚΕΙΝΟΥ ΠΡΟΣ ΤΟΝ ΟΠΟΙΟ ΕΚΧΩΡΗΘΗΚΑΝ ΤΗΝ (1)
- GOODS TRANSFERRED TO THE TRANSFEREE ON (1)
- MARCHANDISES MISES À LA DISPOSITION DU CESSIONNAIRE LE (1)
- MERCI MESSE A DISPOSIZIONE DEL CESSIONARIO IL (1)
- GOEDFRYEN TER BESCHIKKING GESTELD VAN DEGENE DIE OVERNEEMT OP (1)
- MERCADORIAS POSTAS À DISPOSIÇÃO DO CESSIONÁRIO EM (1)

(1) Date referred to in paragraph 5 of this Article.

Article 10

The competent authorities shall not approve the use of the goods, otherwise than as provided for by the favourable tariff arrangement referred to in Article 1, unless the holder of the authorization can prove to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

The approval referred to in the preceding paragraph shall be conditional on the holder of the authorization paying the amount of the uncollected import duties, without prejudice to any default interest chargeable.

Article 11

1. The competent authorities shall not approve the export of the goods outside the customs territory of the Community or the destruction of the goods under customs supervision unless the holder of the authorization can prove to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

In neither case shall the amount of uncollected import duties be payable.

2. Where the goods are destroyed, any resulting products which are not exported outside the customs territory of the Community, shall be charged with import duty at the rates applicable on the date when the goods were destroyed.

Article 12

For the purposes of this Regulation, the territory of the Benelux Economic Union shall be considered to be a single Member State.

Article 13

Regulation (EEC) No 1535/77 is hereby repealed.

Article 14

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation.

The Commission shall forthwith communicate this information to the other Member States.

Article 15

This Regulation shall enter into force on 1 January 1988.

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

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

Done at Brussels, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

ANNEX

CN code	Description
0101	Live horses, asses, mules and hinnies:
	– Horses:
0101 11 00	– – Pure-bred breeding animals
0101 19	– – Other:
0101 19 10	– – – For slaughter
0102	Live bovine animals:
0102 10 00	– Pure-bred breeding animals
0102 90	– Other:
	– – Domestic species:
ex 0102 90 10	– Young male animals, intended for fattening, of a live weight of 300 kg or less
ex 0102 90 35	
ex 0102 90 37	
ex 0102 90 31	– Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg, in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals
to	
ex 0102 90 37	
0103	Live swine:
0103 10 00	– Pure-bred breeding animals
0104	Live sheep and goats:
0104 10	– Sheep:
0104 10 10	– – Pure-bred breeding animals
0104 20	– Goats:
0104 20 10	– – Pure-bred breeding animals
0201	Meat of bovine animals, fresh or chilled:
ex 0201	'High-quality' meat imported within the limits of a global annual Community tariff quota
ex 0201 10 90	Carcasses of a weight of not less than 180 kg but not more than 270 kg and half-carcasses or 'compensated' quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour
ex 0201 20 11	
ex 0201 20 31	Separated forequarters of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour
ex 0201 20 39	
ex 0201 20 51	Separated hindquarters of a weight not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour
ex 0201 20 59	
0202	Meat of bovine animals, frozen:
ex 0202	'High-quality' meats imported within the limits of a global annual Community tariff quota
ex 0202 20 30	Meat intended for processing subject to Article 14 of Council Regulation (EEC) No 805/68 ⁽¹⁾
ex 0202 30 10	
ex 0202 30 50	
ex 0202 30 90	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:
	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5%:
0402 29	– – Other:
	– – – Of a fat content, by weight, not exceeding 27%:

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
0402 29 11	- - - - Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g of a fat content, by weight, exceeding 10 %
0406	Cheese and curd:
0406 20	- Grated or powdered cheese, of all kinds:
0406 20 10	- - Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs
0406 30	- Processed cheese, not grated or powdered:
0406 30 10	- - In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up for retail sale, of a fat content by weight in the dry matter, not exceeding 56 %
0406 40 00	- Blue-veined cheese
0406 90	- Other cheese:
0406 90 11	- - For processing ⁽²⁾
	- - Other:
0406 90 13	- - - Emmental
0406 90 15	- - - Gruyère, Sbrinz
0406 90 17	- - - Bergkäse, Appenzell, Vacherin fribourgeois, Vacherin Mont d'Or and Tête de Moine
0406 90 19	- - - Glarus herb cheese (known als Schabziger) made from skimmed milk and mixed with finely ground herbs
0406 90 21	- - - Cheddar
0406 90 23	- - - Edam
0406 90 25	- - - Tilsit
0406 90 27	- - - Butterkäse
0406 90 29	- - - Kashkaval
	- - - Feta:
0406 90 31	- - - - Of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles
0406 90 33	- - - - Other
0406 90 35	- - - Kefalotyri
0406 90 37	- - - Finlandia
0406 90 39	- - - Jarlsberg
	- - - Other:
0406 90 50	- - - - Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:
	- Of poultry:
	- - For hatching:
0407 00 11	- - - of turkeys or geese
0407 00 19	- - - others
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:
	- Egg yolks:
0408 11	- - Dried:
0408 11 90	- - - Other
0408 19	- - Other:
0408 19 90	- - - Other
	- Other:

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
0408 91	-- Dried:
0408 91 90	-- -- Other
0408 99	-- Other:
0408 99 90	-- -- Other
0701	Potatoes, fresh or chilled:
0701 10 00	-- Seed
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 90	-- Other vegetables; mixtures of vegetables:
	-- -- Sweet corn (<i>Zea mays var. saccharata</i>):
0712 90 11	-- -- -- Hybrids for sowing
0806	Grapes, fresh or dried:
0806 10	-- Fresh:
	-- -- Table grapes:
	-- -- -- From 1 November to 14 July:
0806 10 11	Of the variety Emperor (<i>Vitis vinifera cv.</i>), from 1 December to 31 January
1001	Wheat and meslin:
1001 90	-- Other:
1001 90 10	-- -- Spelt for sowing
1005	Maize (corn):
1005 10	-- Seed:
	-- -- Hybrid:
1005 10 11	-- -- -- Double hybrids and top cross hybrids
1005 10 13	-- -- -- Three-cross hybrids
1005 10 15	-- -- -- Simple hybrids
1005 10 19	-- -- -- Other
1006	Rice:
1006 10	-- Rice in the husk (paddy or rough):
1006 10 10	-- -- For sowing
1007 00	Grain sorghum:
1007 00 10	-- Hybrids for sowing
1106	Flour and meal of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714; flour, meal and powder of the products of Chapter 8:
1106 20	-- Flour and meal of sago, roots or tubers of heading No 0714:
1106 20 10	-- -- Denatured
1201 00	Soya beans, whether or not broken:
1201 00 10	-- For sowing
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:
1202 10	-- In shell:
1202 10 10	-- -- For sowing
1204 00	Linseed, whether or not broken:
1204 00 10	-- For sowing

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
1205 00	Rape or colza seeds, whether or not broken:
1205 00 10	– For sowing
1206 00	Sunflower seeds, whether or not broken:
1206 00 10	– For sowing
1207	Other oil seeds and oleaginous fruits, whether or not broken:
1207 10	– Palm nuts and kernels:
1207 10 10	– – For sowing
1207 20	– Cotton seeds:
1207 20 10	– – For sowing
1207 30	– Castor oil seeds:
1207 30 10	– – For sowing
1207 40	– Sesamum seeds:
1207 40 10	– – For sowing
1207 50	– Mustard seeds:
1207 50 10	– – For sowing
1207 60	– Safflower seeds:
1207 60 10	– – For sowing
	– Other:
1207 91	– – Poppy seeds:
1207 91 10	– – – For sowing
1207 92	– – Shea nuts (karite nuts):
1207 92 10	– – For sowing
1207 99	– – Other:
1207 99 10	– – – For sowing
1701	Cane or beet sugar and chemically pure sucrose; in solid form:
	– Raw sugar not containing added flavouring or colouring matter:
1701 11	– – Cane sugar:
1701 11 10	– – – For refining
1701 12	– – Beet sugar:
1701 12 10	– – – For refining
2106	Food preparations not elsewhere specified or included:
2106 90	– Other:
2106 90 10	– – Cheese fondues
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009:
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:
2204 21	– – In containers holding 2 litres or less:
	– – – Other:
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:
2204 21 41	– – – – – Port, Madeira, Sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel
	– – – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:
2204 21 51	– – – – – Port, Madeira, Sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel
2204 29	– – Other:
	– – – Other:
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
2204 29 41	- - - - - Port, Madeira, Sherry and Setubal muscatel
2204 29 45	- - - - - Tokay (Aszu and Szamorodni)
	- - - - - Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:
2204 29 51	- - - - - Port, Madeira, Sherry and Setubal muscatel
2204 29 55	- - - - - Tokay (Aszu and Szamorodni)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:
2208 30	- Whiskies:
	- - Bourbon whiskey, in containers holding:
2208 30 11	- - - 2 litres or less
2208 30 19	- - - more than 2 litres
2208 90	- Other:
	- - Vodka of an alcoholic strength by volume of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding:
	- - - 2 litres or less:
2208 90 31	- - - - Vodka
	- - Other spirituous beverages in containers holding:
	- - - 2 litres or less:
	- - - - Spirits:
ex. 2208 90 53	- - - - - Other
2401	Unmanufactured tobacco; tobacco refuse:
2401 10	- Tobacco, not stemmed/stripped:
	- - Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:
2401 10 10	- - - Flue-cured Virginia type
2401 10 20	- - - Light air-cured Burley type (including Burley hybrids)
2401 10 30	- - - Light air-cured Maryland type
	- - - Fire-cured tobacco:
2401 10 41	- - - - Kentucky type
2401 10 49	- - - - Other
2401 20	- Tobacco, partly or wholly stemmed/stripped:
	- - Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:
2401 20 10	- - - Flue-cured Virginia type
2401 20 20	- - - Light air-cured Burley type (including Burley hybrids)
2401 20 30	- - - Light air-cured Maryland type
	- - - Fire-cured tobacco:
2401 20 41	- - - - Kentucky type
2401 20 49	- - - - Other
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water:
	- Common salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution:
	- - Other:
ex 2501 00 51	- - - Denatured

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
ex Chapter 27: Miscellaneous	Certain cases referred to in Additional Notes 4 (n) and 5
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituent exceeds that of the non-aromatic constituents:
2707 10	- Benzole:
2707 10 90	- - For other purposes
2707 20	- Toluole:
2707 20 90	- - For other purposes
2707 30	- Xylole:
2707 30 90	- - For other purposes
2707 50	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method:
2707 50 91	- - For other purposes:
2707 50 99	- - - Solvent-naphtha
2707 99	- Other:
2707 99 91	- - - For the manufacture of the products of heading No 2803
2710 00	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:
2710 00 11	- Light oils:
2710 00 15	- - For undergoing a specific process
2710 00 41	- - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 11
2710 00 45	- Medium oils:
2710 00 61	- - For undergoing a specific process
2710 00 65	- - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 41
2710 00 71	- Heavy oils:
2710 00 75	- - Gas oils:
2710 00 81	- - - For undergoing a specific process
2710 00 85	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 61
2710 00 91	- - Fuel oils:
2710 00 95	- - - For undergoing a specific process
2710 00 99	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 71
2710 00 91	- - Lubricating oils; other oils:
2710 00 95	- - - For undergoing a specific process
2710 00 99	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 91
2710 00 95	→ - - To be mixed in accordance with the terms of additional note 6 to this chapter
2711	Petroleum gases and other gaseous hydrocarbons:
2711 12	- Liquefied:
2711 12	- - Propane:
2711 12	- - - Propane of a purity not less than 99 %:

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
2711 12 19	-- -- -- For other purposes
	-- -- -- Other:
2711 12 91	-- -- -- For undergoing a specific process
2711 12 93	-- -- -- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91
2711 13	-- -- Butanes:
2711 13 10	-- -- -- For undergoing a specific process
2711 13 30	-- -- -- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:
2712 90	-- Other:
	-- -- Other:
	-- -- -- Crude:
2712 90 31	-- -- -- For undergoing a specific process
2712 90 33	-- -- -- For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:
2713 90	-- Other residues of petroleum oils or of oils obtained from bituminous minerals:
2713 90 10	-- -- For the manufacture of the products of heading No 2803
Chapter 29	Organic chemicals
2901	Acyclic hydrocarbons:
2901 10	-- Saturated:
2901 10 90	-- -- For other purposes
2902	Cyclic hydrocarbons:
2902 20	-- Benzene:
2902 20 90	-- -- For other purposes
2902 30	-- Toluene:
2902 30 90	-- -- For other purposes
2902 44	-- -- Mixed xylene isomers
2902 44 90	-- -- For other purposes
3102	Mineral or chemical fertilizers, nitrogenous:
3102 50	-- Sodium nitrate:
3102 50 10	-- -- Natural sodium nitrate
3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:
3105 90	-- Other:
3105 90 10	-- -- Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3% by weight on the dry anhydrous product
3502	Albumins, albuminates and other albumin derivatives:
3502 10	-- Egg albumin:

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
ex 3502 10 10	- - To be rendered unfit for human consumption
3502 90	- Other:
	- - Albumins other than egg albumin:
ex 3502 90 10	- - - To be rendered unfit for human consumption
5911	Textile products and articles, for technical uses, specified in note 7 to this chapter:
ex 5911 20 00	- Bolting cloth, whether or not made up
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:
8407 10	- Aircraft engines:
8407 10 90	- - Others ⁽³⁾
8409	Parts suitable for use solely or principally with the engines of heading Nos 8407 or 8408:
8409 10	- For aircraft engines:
8409 10 90	- - Other ⁽³⁾
8411	Turbo-jets, turbo-propellers and other gas turbines:
	- Turbo-jets:
8411 11	- - Of a thrust not exceeding 25 kN:
8411 11 90	- - - Other ⁽³⁾
8411 12	- - Of a thrust exceeding 25 kN:
8411 12 90	- - - Other ⁽³⁾
	- Turbo-propellers:
8411 21	- - Of a power not exceeding 1 100 kW:
8411 21 90	- - - Other ⁽³⁾
8411 22	- - Of a power exceeding 1 100 kW:
8411 22 90	- - - Other ⁽³⁾
	- Parts:
8411 91	- - Of turbo-jets or turbo-propellers:
8411 91 90	- - - Other ⁽³⁾
8412	Other engines and motors:
8412 10	- Reaction engines other than turbo-jets:
8412 10 90	- - Other ⁽³⁾
8412 90	- Parts:
	- - Other:
8412 90 30	- - - Of reaction engines other than turbo-jets ⁽³⁾
8803	Parts of goods of heading Nos 8801 or 8802:
8803 10	- Propellers and rotors and parts thereof:
8803 10 90	- - Other ⁽³⁾
8803 20	- Under-carriages and parts thereof:
8803 20 90	- - Other ⁽³⁾
8803 30	- Other parts of aeroplanes or helicopters:
8803 30 90	- - Other ⁽³⁾
8803 90	- Other:
	- - Other
8803 90 99	- - - Other ⁽³⁾
Miscellaneous	Goods referred to in Section II B of the 'Preliminary Provisions' of the combined nomenclature other than civil aircraft and ground flight simulators

END-USE: COMMISSION REGULATION (EEC) NO. 4142/87

CN code	Description
Miscellaneous	Goods intended for use in the construction, maintenance and repair of aircraft, covered by autonomous Community tariff suspensions
Miscellaneous	Goods intended for incorporation in the ships, boats or other vessels falling within subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 11, 8902 00 19, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 90 10, 8906 00 10, 8906 00 91 of the combined nomenclature for the purposes of their construction, repair, maintenance or conversion and for products intended for fitting to or equipping such ships, boats or other vessels (Section II A of the Preliminary Provisions and subheadings 8408 10 10 to 8408 10 90 of the combined nomenclature).

(¹) OJ No L 148, 28. 6. 1968, p. 24.

(²) The inclusion in this annex of this subheading is to be understood to refer to the obligation to present a certificate within the context of annual Community tariff quotas. The provisions of this Regulation shall apply to cheeses intended for processing provided that no other Community provision provides otherwise.

(³) This includes only articles imported and intended to be fitted in aircraft imported duty free or built within the Community.

END-USE: COMMISSION REGULATION (EEC) NO. 4139/87

COMMISSION REGULATION (EEC) No 4139/87

of 9 December 1987

determining the conditions under which certain petroleum products are eligible on import for a favourable tariff arrangement by reason of their end-use

- O.J. No L 387 of 31 December 1987 -

END-USE: COMMISSION REGULATION (EEC) NO. 4139/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968, on the Common Customs Tariff⁽²⁾, as last amended by Regulation (EEC) No 3529/87⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969, on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84⁽⁵⁾, Commission Regulation (EEC) No 1775/77⁽⁶⁾, determined the conditions under which certain petroleum products are eligible on import for a favourable tariff arrangement by reason of their end-use;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 1775/77 by a new regulation taking over the new nomenclature as well as the new legal base;

Whereas Regulation (EEC) No 2658/87 lays down that, in respect of the products listed in the Annex to this Regulation:

- there shall be exemption from duty where such products are intended to be used otherwise than as power or heating fuels (subheadings 2707 10 90, 2707 20 90, 2707 30 90, 2707 50 91, 2707 50 99, 2711 12 19,

2901 10 90, 2902 20 90, 2902 30 90, 2902 44 90 of the combined nomenclature, or for the manufacture of products of heading No 2803 (subheadings 2707 99 91 and 2713 90 10 of the combined nomenclature),

- duties shall be reduced on lubricating oils and other products intended to be mixed in accordance with the terms of Additional Note 6 to Chapter 27 (subheading 2710 00 95 of the combined nomenclature),
- duties shall be suspended on products intended to undergo a specific process or chemical transformation, such operations being defined in Additional Note 4 to Chapter 27 or in the Explanatory Notes to the combined nomenclature relating to Additional Notes 4 and 5 to this Chapter;

Whereas the eligibility of these products on import for such exemption, reduction or suspension of duty is subject to conditions laid down in the relevant Community provisions;

Whereas, in order to ensure uniform application of the combined nomenclature, the said conditions must be laid down by Community provisions;

Whereas Commission Regulation (EEC) No 4142/87 of 9 December 1987 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use⁽⁷⁾ sets out both the general and minimum conditions governing such goods; whereas that Regulation is also applicable to the petroleum products in question;

Whereas, however, in view of the special requirements arising out of the particular nature and end-use of the products in question, and of the characteristics of the operations to which they are subjected, special provisions are needed as regards the imposition on the person concerned of certain special obligations and as regards common storage; whereas, moreover, cases coming within Additional Notes 4 (n) and 5 to Chapter 27 of the combined nomenclature, the period within which end-use must take place should remain at six months;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 195, 2. 8. 1977, p. 5.

⁽⁷⁾ See page 81 of this Official Journal.

END-USE: COMMISSION REGULATION (EEC) NO. 4139/87

HAS ADOPTED THIS REGULATION:

Article 1

1. Subject to the provisions of Articles 2 to 5 of this Regulation, Commission Regulation (EEC) No 4142/87 shall apply to petroleum products.
2. For the purposes of this Regulation, petroleum products shall mean the goods listed in the Annex hereto.

Article 2

The person concerned shall be required to furnish the competent authorities, at their request, with the following information:

- (a) at the time of the application for authorization, a brief description of the plant to be used for the proposed treatments;
- (b) the nature of the proposed treatments;
- (c) the description and quantity of the products to be used;
- (d) in cases where Additional Notes 4 (n) and 5 to Chapter 27 of the combined nomenclature apply, the description, quantity and tariff classification of the products obtained.

The person concerned shall, in addition, enable the competent authorities, to their satisfaction, to trace the products in the establishment or establishments of the undertaking during the course of the treatment.

Article 3

The provisions of Article 5 of Regulation (EEC) No 4142/87 shall apply to petroleum products, save as otherwise provided in Additional Notes 4 (n) and 5 to Chapter 27 of the combined nomenclature.

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

Done at Brussels, 9 December 1987.

Article 4

1. Notwithstanding Article 6 (3) of Regulation (EEC) No 4142/87, the competent authorities may authorize the common storage of petroleum products, put into free circulation in conformity with the provisions of this Regulation, in a mixture with other petroleum products or with crude petroleum oils of subheading 2709 00 00 of the combined nomenclature.

2. Common storage in accordance with paragraph 1 of products not of the same kind and quality and not having the same technical or physical characteristics may be authorized only if the whole mixture is intended to undergo one of the treatments referred to in Additional Notes 4 and 5 to Chapter 27 of the combined nomenclature.

Article 5

Article 11 (1) of Regulation (EEC) No 4142/87 shall not apply to products stored in a mixture as referred to in Article 4 (2) unless the whole mixture is exported or destroyed.

Article 6

Regulation (EEC) No 1775/77 is hereby repealed.

Article 7

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation. The Commission shall forthwith communicate this information to the other Member States.

Article 8

This Regulation shall enter into force on 1 January 1988.

For the Commission
COCKFIELD
Vice-President

END-USE: COMMISSION REGULATION (EEC) NO. 4139/87

ANNEX

CN-codes	Description of goods
ex Chapter 27: Miscellaneous	Certain cases referred to in Additional Notes 4 (n) and (5)
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:
2707 10	– Benzole:
2707 10 90	– – For other purposes
2707 20	– Toluole:
2707 20 90	– – For other purposes
2707 30	– Xylole:
2707 30 90	– – For other purposes
2707 50	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method:
2707 50 91	– – For other purposes:
2707 50 99	– – – Solvent naphtha
2707 50 99	– – – Other
2707 99	– Other:
2707 99	– – Other:
2707 99 91	– – – For the manufacture of products of heading No 2803
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:
2710 00 11	– Light oils:
2710 00 15	– – For undergoing a specific process
2710 00 41	– – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 11
2710 00 45	– Medium oils:
2710 00 41	– – For undergoing a specific process
2710 00 45	– – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 41
2710 00 61	– Heavy oils:
2710 00 65	– – Gas oils:
2710 00 61	– – – For undergoing a specific process
2710 00 65	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 61
2710 00 71	– – Fuel oils:
2710 00 71	– – – For undergoing a specific process
2710 00 75	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 71
2710 00 91	– – Lubricating oils; other oils:
2710 00 91	– – – For undergoing a specific process
2710 00 93	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 91
2710 00 95	– – – To be mixed in accordance with the terms of Additional Notes 6 (CCT) to this chapter
2711	Petroleum gases and other gaseous hydrocarbons:
2711	– Liquefied:

END-USE: COMMISSION REGULATION (EEC) NO. 4139/87

CN-codes	Description of goods
2711 12	-- Propane:
	-- -- Propane of a purity not less than 99%:
2711 12 19	-- -- -- For other purposes
	-- -- -- Other:
2711 12 91	-- -- -- For undergoing a specific process
2711 12 93	For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91
2711 13	-- Butanes:
2711 13 10	-- -- For undergoing a specific process
2711 13 30	-- -- -- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:
2712 90	-- Other:
	-- -- Other:
	-- -- -- Crude:
2712 90 31	-- -- -- -- For undergoing a specific process
2712 90 33	-- -- -- -- For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:
2713 90	-- Other residues of petroleum oils or of oils obtained from bituminous minerals:
2713 90 10	-- -- For the manufacture of the products of heading No 2803
Chapter 29	Organic chemicals
2901	Acyclic hydrocarbons:
2901 10	-- Saturated:
2901 10 90	-- -- For other purposes
2902	Cyclic hydrocarbons:
2902 20	-- Benzene:
2902 20 90	-- -- For other purposes
2902 30	-- Toluene:
2902 30 90	-- -- For other purposes
2902 44	-- -- Mixed xylene isomers:
2902 44 90	-- -- -- For other purposes

END-USE: COMMISSION REGULATION (EEC) NO. 4141/87

COMMISSION REGULATION (EEC) No 4141/87

of 9 December 1987

determining the conditions under which goods for certain categories of aircraft and ships are eligible on import for a favourable tariff arrangement by season of their enduse

- O.J. No L 387 of 31 December 1987 -

END-USE: COMMISSION REGULATION (EEC) NO. 4141/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof,

Having regard to Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit ⁽²⁾, as last amended by Regulation (EEC) No 1674/87 ⁽³⁾ and in particular Article 57 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968, on the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 3529/87 ⁽⁵⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁶⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁷⁾, Commission Regulation (EEC) No 2695/77 ⁽⁸⁾, as last amended by the Act of Accession of Spain and Portugal, determined the conditions under which goods for certain categories of aircraft and ships are eligible on import for a favourable tariff arrangement;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 2695/77 by a new regulation taking over the new nomenclature as well as the

new legal base; whereas, for the same reason, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 lays down that duties on products specified in Section A of Annex 1 to this Regulation are suspended when the products are intended to be fitted in aircraft imported duty free or built within the Community; whereas the suspension shall be subject to conditions laid down in the relevant Community provisions; whereas such conditions shall also apply to the granting of a favourable tariff arrangement to goods intended for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion, covered by Section II B of the Preliminary Provisions of the combined nomenclature, or by autonomous Community tariff suspensions;

Whereas, in Section II (A) of its preliminary provisions, the combined nomenclature also provides that customs duties are suspended in respect of goods intended for incorporation in certain categories of ships, boats or other vessels, for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for fitting to or equipping such ships, boats or other vessels; whereas the suspension shall be subject to conditions laid down in the relevant Community provisions with a view to customs control of the use of such goods;

Whereas, in order to ensure uniform application of the combined nomenclature, provisions are necessary for fixing those conditions;

Whereas Commission Regulation (EEC) No 4142/87 of 9 December 1987 determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use ⁽⁹⁾, sets out both the general and minimum conditions governing such goods; whereas that Regulation should be applied to the products referred to above;

Whereas, nevertheless, for goods for the maintenance or repair of aircraft, consigned by air from one Member State to another by airlines engaged in international traffic, whether the goods are to be transferred for the airlines' own needs or under the terms of exchange agreements; it is necessary to simplify the formalities involved in the internal Community transit procedure under which these goods are consigned, and in view of the specialized nature of these movements of goods, more flexible arrangements than those of Control Copy T 5 are necessary;

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽³⁾ OJ No L 157, 17. 6. 1987, p. 1.

⁽⁴⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽⁵⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁶⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁷⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁸⁾ OJ No L 314, 8. 12. 1977, p. 14.

⁽⁹⁾ See page 81 of this Official Journal.

END-USE: COMMISSION REGULATION (EEC) NO. 4141/87

Whereas, however, in view of the special requirements arising out of the particular end-use of the products in question, special provisions are needed to cover, on the one hand, an extension of the period within which the goods must be used and, on the other hand, a broadening of the scope of the provisions whereby the goods may be put to a use other than the end-use provided for or may be exported outside the customs territory of the Community;

Whereas the measures provided for in this Regulation are in accordance with the opinions of the Nomenclature Committee and of the Committee on the Movement of Goods,

HAS ADOPTED THIS REGULATION:

Article 1

Subject to the provisions of Articles 2 to 10 hereunder, Commission Regulation (EEC) No 4142/87 shall apply to the products listed in Annexes I and II to this Regulation.

Article 2

Notwithstanding Article 5 of Regulation (EEC) No 4142/87, the period within which the goods must be put to the prescribed use shall be five years.

Article 3

Notwithstanding Article 9 of Regulation (EEC) No 4142/87, but without prejudice to the provisions in force regarding the control of goods on importation and exportation, Control Copy T 5 need not be used in the case of goods for the maintenance and repair of aircraft, consigned by air from one Member State to another, whether under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic. Furthermore, the provisions relating to the internal Community transit procedure for these goods shall be simplified in accordance with the provisions of Article 4 to 8.

Article 4

The air way-bill or equivalent document shall be treated as equivalent to a T 2 declaration or document provided that it contains at least the following particulars:

- (a) the name of the consigning airline;
- (b) the name of the airport of departure;
- (c) the name of the receiving airline;
- (d) the name of the airport of destination;
- (e) the description of the goods;
- (f) the number of articles.

The particulars referred to in the preceding paragraph, may, alternatively, be given in coded form or by reference to an attached document.

In addition the air way-bill or equivalent document must bear on its face one of the following statements in printed characters:

- T 2 — DESTINO ESPECIAL,
- T 2 — SÆRLIGT ANVENDELSESFORMAL,
- T 2 — BESONDERE VERWENDUNG,
- T 2 — ΕΙΔΙΚΟΣ ΠΙΠΟΟΠΙΣΜΟΣ
- T 2 — END-USE,
- T 2 — DESTINATION PARTICULIÈRE,
- T 2 — DESTINAZIONE PARTICOLARE,
- T 2 — BIJZONDERE BESTEMMING,
- T 2 — DESTINO ESPECIAL.

Article 5

The airline consigning the goods shall be the principal for the transport operation.

Article 6

In each Member State each airline consigning or receiving the goods referred to in Article 3 shall make available to the competent customs authorities for the purposes of control of Community transit operations the records required to be kept under Article 3 (2) (c) of Regulation (EEC) No 4142/87.

Article 7

1. The consigning airline shall retain a copy of the air way-bill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of departure, make a further copy available to the office of departure.

2. The receiving airline shall retain a copy of the air way-bill or equivalent document as part of its records and shall in the manner prescribed by the customs authorities of the Member State of destination, present a further copy to the office of destination.

3. Without prejudice to the provisions of Article 3 (2) (e) of Regulation (EEC) No 4142/87, the goods referred to in Article 3 which move under the procedure provided for in this Regulation need not be produced at either the office of departure or the office of destination.

Article 8

1. The principal shall have fulfilled the obligations imposed on him by Article 13 (a) of Regulation (EEC) No 222/77 at the time when the goods intact and the copies of the air way-bill or equivalent document, as referred to in Article 7 (2), which accompanied them have been delivered

END-USE: COMMISSION REGULATION (EEC) NO. 4141/87

to the receiving airline in the places specified by the customs authorities in the Member State of destination and the goods have been entered in the records specified in Article 3 (2) (c) of Regulation (EEC) No 4142/87.

2. The delivery of the goods and the copies of the air way-bill or equivalent document and the entry referred to in paragraph 1 must take place within a period of five days from the date of departure of the aircraft carrying the goods.

Article 9

Notwithstanding Article 9 (5) of Regulation (EEC) No 4142/87, the obligations arising under that Regulation shall pass from the consigning airline to the receiving airline at the time referred to in Article 8.

Article 10

Notwithstanding the first paragraph of Article 10 and paragraph 1 of Article 11 of Regulation (EEC) No 4142/87, the competent authorities may authorize the use of the goods

other than as provided for under the favourable tariff arrangement referred to in Article 1 of that Regulation, or the exportation of the goods outside the customs territory of the Community, if they consider such authorization justified on economic grounds.

Article 11

Regulation (EEC) No 2695/77 is hereby repealed.

Article 12

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation. The Commission shall forthwith communicate this information to the other Member States.

Article 13

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

END-USE: COMMISSION REGULATION (EEC) NO. 4141/87

ANNEX I

Code Nos	Description of goods
	SECTION A
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:
8407 10	- Aircraft engines:
8407 10 90	- - Other ⁽¹⁾
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408:
8409 10	- For aircraft engines:
8409 10 90	- - Other ⁽¹⁾
8411	Turbo-jets, turbo-propellers and other gas turbines:
	- Turbo-jets:
8411 11	- - Of a thrust not exceeding 25 kN:
8411 11 90	- - - Other ⁽¹⁾
8411 12	- - Of thrust exceeding 25 kN:
8411 12 90	- - - Other ⁽¹⁾
	- Turbo-propellers:
8411 21	- - Of a power not exceeding 1 100 kW:
8411 21 90	- - - Other ⁽¹⁾
8411 22	- - Of a power exceeding 1 100 kW:
8411 22 90	- - - Other ⁽¹⁾
	- Parts:
8411 91	- - Of turbo-jets or turbo-propellers:
8411 91 90	- - - Other ⁽¹⁾
8412	Other engines and motors
8412 10	- Reaction engines other than turbo-jets:
8412 10 90	- - Other ⁽¹⁾
8412 90	- Parts:
	- - Other:
8412 90 30	- - - Of reaction engines other than turbo-jets ⁽¹⁾
8803	Parts of goods of heading No 8801 or 8802:
8803 10	- Propellers and rotors and parts thereof:
8803 10 90	- - Other ⁽¹⁾
8803 20	- Under-carriages and parts thereof:
8803 20 90	- - Other ⁽¹⁾
8803 30	- Other parts of aeroplanes or helicopters:
8803 30 90	- - Other ⁽¹⁾
8803 90	- Other:
	- - Other:
8803 90 99	- - - Other ⁽¹⁾
	SECTION B
Miscellaneous	Goods referred to in Section II B of the 'Preliminary Provisions' of the combined nomenclature other than civil aircraft and ground flight simulators
	SECTION C
Miscellaneous	Goods intended for use in the construction, maintenance and repair of aircraft, covered by autonomous Community tariff suspensions

⁽¹⁾ This includes only articles imported and intended to be fitted in aircraft imported duty free or built within the Community.

END-USE: COMMISSION REGULATION (EEC) NO. 4141/87

ANNEX II

Code Nos	Description of goods
Miscellaneous	Goods intended for incorporation in the ships, boats or other vessels falling within subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 11, 8902 00 19, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 90 10, 8906 00 10, 8906 00 91 of the combined nomenclature for the purposes of their construction, repair, maintenance or conversion or for the purposes of fitting to or equipping such ships, boats or other vessels (Section II A of the Preliminary Provisions and subheadings 8408 10 10 to 8408 10 90 of the combined nomenclature).

END-USE: DECISION 87/606/ECSC

COUNCIL

DECISION OF THE REPRESENTATIVES OF THE GOVERNMENTS OF THE MEMBER STATES OF THE EUROPEAN COAL AND STEEL COMMUNITY, MEETING WITHIN THE COUNCIL

of 22 December 1987

determining the conditions under which certain ECSC products are eligible upon importation for a favourable tariff arrangement by reason of their end-use

(87/606/ECSC)

- O.J. No. L 387 of 31 December 1987 -

END-USE: DECISION 87/606/ECSC

THE REPRESENTATIVES OF THE GOVERNMENTS OF THE MEMBER STATES OF THE EUROPEAN COAL AND STEEL COMMUNITY, MEETING WITHIN THE COUNCIL,

In agreement with the Commission,

HAVE DECIDED AS FOLLOWS:

Article 1

Commission Regulation (EEC) No 4142/87 of 9 December 1987, determining the conditions under which certain goods are eligible upon importation for a favourable tariff arrangement by reason of their end-use⁽¹⁾ shall apply to the importation under subheading 7208 12 10, 7208 13 10, 7208 14 10, 7208 22 10, 7208 23 10 and 7208 24 10 of the combined nomenclature of flat rolled products, of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated, in coils, not further worked than hot rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa or other, in coils, not further worked than hot-rolled, of a thickness not exceeding 10 mm, intended for re-rolling (ECSC).

Article 2

Commission Regulation (EEC) No 4141/87 of 9 December 1987, determining the conditions under which goods for certain categories of aircraft and ships are eligible upon importation for a favourable tariff arrangement⁽²⁾ shall apply to products covered by the Treaty establishing the European Coal and Steel Community intended for incorporation in the ships, boats and other vessels falling within subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 11, 8902 00 19, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 90 10, 8906 00 10 and 8906 00 91 of the combined nomenclature for the purposes of their construction, repair, maintenance or conversion as well as to products intended for fitting to or equipping such ships, boats and other vessels.

Article 3

Decision ECSC No 79/34⁽¹⁾ is hereby revoked.

Article 4

Member States shall take the measures necessary to implement this Decision.

Article 5

This Decision shall enter into force on 1 January 1988.

Done at Brussels, 22 December 1987.

The President
N. WILHJELM

⁽¹⁾ See page 81 of this Official Journal.
⁽²⁾ See page 76 of this Official Journal.

⁽¹⁾ OJ No L 10, 16. 1. 1979, p. 12.

END-USE: Commission Regulation (EEC) No 4128/87

COMMISSION REGULATION (EEC) No 4128/87

of 9 December 1987

laying down conditions for the entry of flue-cured Virginia type, light air-cured Burley type (including Burley hybrids), light air-cured Maryland type and fire-cured tobacco, falling within subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 1 -

END-USE: Commission Regulation (EEC) No 4128/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof;

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 3035/79 ⁽⁶⁾, as last amended by Regulation (EEC) No 2946/86 ⁽⁷⁾, laid down conditions for the entry of flue-cured Virginia type, light air-cured Burley type (including Burley hybrids), light air-cured Maryland type and fire-cured tobacco, falling within subheading 24.01 A of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No

97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 3035/79 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 refers in subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature to flue-cured Virginia type and light air-cured Burley type (including Burley hybrids), light air-cured Maryland type and fire-cured tobacco; whereas entry under this subheading is subject to conditions laid down in the relevant Community provisions; whereas, in order to ensure uniform application of the nomenclature of the combined nomenclature, provisions specifying those conditions must be laid down;

Whereas identification of the above products presents certain difficulties; whereas it can be considerably simplified if the exporting country gives an assurance that the product exported corresponds to the description of the product in question; whereas, consequently, entry of a product under the subheading mentioned above should be authorized only where such product is accompanied by a certificate of authenticity which is delivered by an issuing authority recognized as such by the exporting country and which provides such assurance;

Whereas it is appropriate to provide that tobacco having the characteristics indicated in the text of subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature shall be classified in those subheadings even if it is not accompanied by a certificate of authenticity, provided that it can be put into free circulation without payment of customs duty by virtue of another Community provision;

Whereas it is appropriate to forbid the issue or acceptance of certificates of authenticity, especially because of the difficulties it could cause in the application on the combined

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 341, 31. 12. 1979, p. 26.

⁽⁷⁾ OJ No L 275, 26. 9. 1986, p. 8.

END-USE: Commission Regulation (EEC) No 4128/87

nomenclature, when various types of the abovementioned tobacco are presented in the same immediate packing;

Whereas it is appropriate to specify the form which such a certificate must take and the conditions for its use; whereas, furthermore, measures must be introduced to enable the Community to keep check upon the conditions of issue of the said certificate; whereas accordingly certain obligations should be imposed on the issuing authority;

Whereas the certificate of authenticity should be drawn up in an official Community language and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. The entry under subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature of flue-cured Virginia type and light air-cured Burley type (including Burley hybrids), light air-cured Maryland type and fire-cured tobacco, shall be subject to presentation of a certificate of authenticity meeting the requirements specified in this Regulation.

However, tobacco as described in the first subparagraph which, by virtue of a Community provision, is free of customs duty at the time of its entry into free circulation, shall be classified under subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature without a certificate of authenticity.

The aforementioned certificate may be neither issued nor accepted for the types of tobacco referred to above when more than one of them are put in the same immediate packing.

2. For the purposes of this Regulation:

- (a) flue-cured Virginia type tobacco means tobacco which has been cured under artificial atmospheric conditions by a process of regulating the heat and ventilation without allowing smoke and fumes to come in contact with the tobacco leaves; the colour of the cured tobacco normally ranges from lemon to very dark orange or red. Other colours and combinations of colours frequently result from variations in maturity of cultural and curing techniques;
- (b) light air-cured Burley type tobacco (including Burley hybrids) means tobacco which has been cured under natural atmospheric conditions and does not carry the odour of smoke or fumes if supplemental heat or air circulation has been applied; the leaves normally range from light tan to reddish colour. Other colours and

combinations of colours frequently result from variations in maturity or cultural and curing techniques;

- (c) light air-cured Maryland type tobacco means tobacco which has been cured under natural atmospheric conditions and does not carry the odour of smoke or fumes if supplemental heat or air circulation has been applied; the leaves normally range from a light-yellow to deep cherry red colour. Other colours and combinations of colours frequently result from variations in maturity or cultural and curing techniques;
- (d) fire-cured tobacco means tobacco which has been cured under artificial atmospheric conditions by the use of open fires from which wood smoke has been partly absorbed by the tobacco. Fire-cured tobacco leaves are normally thicker than leaves of Burley, flue-cured, or Maryland from the corresponding stalk position. Colours normally range from yellowish-brown to very dark brown. Other colours and combinations of colours frequently result from variations in maturity or cultural and curing techniques.

Article 2

1. The certificate corresponding to the specimen in Annex I shall be printed and drawn up in one of the official languages of the European Economic Community and, where appropriate, an official language of the exporting country. The size of the certificate shall be approximately 210 × 297 millimetres. The paper used shall be white and weigh not less than 40 grams per square metre.

2. Each certificate shall bear an individual serial number given by the issuing authority.

3. The customs authorities of the Member State in which the tobacco is presented may require a translation of the certificate.

Article 3

The certificate shall be completed either in typescript or in manuscript. In the latter case, it must be completed in ink and block letters.

Article 4

The certificate or, where the consignment has been split, a photocopy of the certificate, as provided for in Article 9, shall be presented within 24 months of the date of issue of the certificate to the customs authorities of the importing Member State, together with the goods to which it relates.

Article 5

1. A certificate shall be valid only if it is duly authenticated by an authority appearing on the list in Annex II.

END-USE: Commission Regulation (EEC) No 4128/87

2. A duly authenticated certificate is one which shows the place and date of issue, and bears the stamp of the issuing authority and the signature of the person or persons authorized to sign it.

Article 6

1. An issuing authority can appear on the list only if:
 - (a) it is recognized as such by the exporting country;
 - (b) it undertakes to verify the particulars shown in certificates;
 - (c) it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.
2. This list shall be revised when the condition specified in paragraph 1 (a) is no longer satisfied or when an issuing authority fails to fulfil one or more of the obligations incumbent upon it.

Article 7

Invoices produced in support of declarations of entry for free circulation shall bear the serial number of the corresponding certificate.

Article 8

The countries listed in Annex II shall send the Commission specimens of the stamps used by their issuing authorities and

where appropriate their authorized agents. The Commission shall forward this information to the customs authorities of the Member States.

Article 9

Where a consignment is split, the original certificate shall be photocopied for each part consignment. The photocopies and the original certificate shall be presented to the customs office at which the goods are situated.

Each photocopy shall indicate the name and address of the consignee and be marked in red 'Extract valid for ... kg' (in figures and letters) together with the place and date of the splitting. These statements shall be authenticated by the customs office stamp and the signature of the customs official responsible. The original certificate shall be inscribed with the particulars relating to the splitting of the consignment and shall be retained by the competent customs office.

Article 10

Regulation (EEC) No 3035/79 is hereby repealed.

Article 11

This Regulation shall enter into force on 1 January 1988.

However, until 31 December 1989, the abovementioned tobacco shall be admitted under the relevant subheadings listed in Article 1 on presentation of a certificate of authenticity of the kind used until 31 December 1987.

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

Done at Brussels, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

1 Exporter	2 Number	ORIGINAL	
4 Consignee	3 ISSUING AUTHORITY		
6 Means of transport	5 CERTIFICATE OF AUTHENTICITY TOBACCO (Subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature)		
7 Marks and numbers, number and kind of packages		8 Gross weight (kg)	9 Net weight (kg)
10 Net weight (kg) (in words)			
11 CERTIFICATE OF THE ISSUING AUTHORITY I hereby certify that the tobacco described in this certificate is flue-cured Virginia type tobacco — light air-cured Burley type tobacco (including Burley hybrids) — light air-cured Maryland type tobacco — fire-cured tobacco (*) within the meaning of Article 1 (2) of Regulation (EEC) No 4128/87 Place Date Stamp (or printed seal) and signature			

(*) Delete as appropriate.

END-USE: Commission Regulation (EEC) No 4128/87

ANNEX II

Exporting country	Issuing authority	
	Name	Place where established (main office)
1	2	3
United States of America	Tobacco Association of the United States or its authorized agents ⁽¹⁾	Raleigh, North Carolina
Canada	Directorate General Food Production and Inspection, Agriculture Branch, Canada or its authorized agents ⁽¹⁾	Ottawa
	Direction générale de la production et de l'inspection, Section Agriculture Canada or its authorized agents ⁽¹⁾	
Argentina	Cámara del Tabaco del Salta or its authorized agents ⁽¹⁾	Salta
Bangladesh	Tobacco Development Board or its authorized agents ⁽¹⁾	Dacca
Brazil	Carteira de Comércio Exterior do Banco do Brasil or its authorized agents ⁽¹⁾	Rio de Janeiro
China	Shanghai Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Shanghai
	Shandong Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Qingdao
	Hubei Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Hankou
	Guangdong Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Guangzhou
	Liaoning Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Dalian
	Yunnan Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Kunming
	Shenzhen Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Shenzhen
	Hainan Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorized agents ⁽¹⁾	Hainan
Colombia	Superintendencia de Industria y Comercio — División de Control de Normas y Calidades or its authorized agents ⁽¹⁾	Bogota
Guatemala	Dirección de Comercio Interior y Exterior del Ministerio de Economía or its authorized agents ⁽¹⁾	Guatemala City
India	Tobacco Board or its authorized agents ⁽¹⁾	Guntur

END-USE: Commission Regulation (EEC) No 4128/87

Exporting country	Issuing authority	
	Name	Place where established (main office)
1	2	3
Indonesia	Lembaga Tembakau or its authorized agents ⁽¹⁾ :	
	— Lembaga Tembakau Sumatra Utara	Medan
	— Lembaga Tembakau Jawa Tengah	Sala
	— Lembaga Tembakau Jawa Timur I	Surabaya
	— Lembaga Tembakau Jawa Timur II	Jembery
Mexico	Secretaría de Comercio or its authorized agents ⁽¹⁾	Mexico-City
Philippines	Philippine Virginia Tobacco Administration or its authorized agents ⁽¹⁾	Quezon City
South Korea	Office of Korean Monopoly Corporation or its authorized agents ⁽¹⁾	Sintanjin
Sri Lanka	Department of Commerce or its authorized agents ⁽¹⁾	Colombo
Thailand	Ministry of Commerce or its authorized agents ⁽¹⁾	Bangkok
Yugoslavia	Institut za Duvan or its authorized agents ⁽¹⁾	Belgrad

⁽¹⁾ When the office of an 'authorized agent' is in a place other than that given in column 3 as the place where the main office of the relevant issuing authority is established, the State concerned shall send the name and address of this authorized agent to the Commission of the European Communities, which shall inform the customs authorities of the Member States thereof.

END-USE: Commission Regulation (EEC) No 4129/87

COMMISSION REGULATION (EEC) No 4129/87

of 9 December 1987

specifying the conditions for the inclusion of certain live animals of the domestic bovine species and certain meat of the bovine species under the combined nomenclature subheadings listed in Annex C to the Agreement between the European Economic Community and Yugoslavia

- C.J. No L 387 of 31.12.1987, p. 9 -

END-USE: Commission Regulation (EEC) No 4129/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff⁽²⁾, as last amended by Regulation (EEC) No 3529/87⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84⁽⁵⁾, Commission Regulation (EEC) No 1725/80⁽⁶⁾, specified the conditions for the inclusion of certain live animals of the domestic bovine species and certain meat of the bovine species under subheadings 01.02 A II a), 02.01 A II a) 1 aa), 02.01 A II a) 2 aa) and 02.01 A II a) 3 aa) of the Common Customs Tariff as listed in Annex C to the Interim Agreement between the European Economic Community and Yugoslavia;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 1725/80 by a new regulation taking over the new nomenclature as well as the new legal base;

Whereas the Cooperation Agreement between the European Economic Community and the Socialist Federal Republic of Yugoslavia approved by Council Regulation (EEC) No

314/83⁽⁷⁾, lists in Annex C the following products under subheadings 0102 90 31 to 37, 0201 10 90, 0201 20 11, 0201 20 31, 0201 20 39, 0201 20 51 and 0201 20 59 of the domestic bovine species, respectively:

1. live animals including buffalo other than purebred breeding animals, not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg in respect of male animals, or of not less than 320 kg but not more than 420 kg in respect of female animals;
2. carcasses, fresh or chilled, of a weight of not less than 180 kg but not more than 270 kg, and half carcasses or 'compensated' quarters of bovine animals other than calves, fresh or chilled, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (in particular those of the symphysis pubis and the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour;
3. forequarters, fresh or chilled, of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour;
4. hindquarters, fresh or chilled, of a weight of not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (in particular those of the vertebral apophyses), the meat of which is a light pink colour and the fat of which, of extremely fine texture, is white to light yellow in colour;

Whereas inclusion under those subheadings is subject to production of the certificate referred to in Article 24 (2) (c) of the aforementioned Agreement; whereas the certificate must show that the goods to which it relates correspond exactly to the wording of those subheadings and that they originated in and come from Yugoslavia;

Whereas, pursuant to Article 9 of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 170, 3. 7. 1980, p. 4.

⁽⁷⁾ OJ No L 41, 14. 2. 1983, p. 1.

END-USE: Commission Regulation (EEC) No 4129/87

concept of the origin of goods ⁽¹⁾, as last amended by the Act of Accession of Spain and Portugal, the certificate must comply with certain conditions;

Whereas it is appropriate to specify the form which such certificate must take and the conditions for its use; whereas it is appropriate to lay down certain rules governing the appointment of issuing bodies so as to enable the Community to ensure that the conditions of issue of certificates are observed;

Whereas the wording of the certificate and the conditions for issue and use thereof were determined by mutual agreement with the competent authorities of Yugoslavia; whereas those authorities have communicated the name of the issuing body;

Whereas, pursuant to Article 20 (1) of Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal ⁽²⁾, as last amended by Regulation (EEC) No 467/87 ⁽³⁾, the general rules for the interpretation of the combined nomenclature and detailed rules for the application thereof apply to the classification of products covered by that Regulation;

Whereas the certificate should be drawn up in an official Community language and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The inclusion of certain live animals of the domestic bovine species and certain meat of the bovine species under subheadings:

- ex 0102 90 31 to 37
- ex 0201 10 90 and ex 0201 20 11
- ex 0201 20 31 and ex 0201 20 39
- ex 0201 20 51 and ex 0201 20 59

referred to in Annex C to the Agreement between the European Economic Community and the Socialist Federal Republic of Yugoslavia shall be subject to the conditions laid down in this Regulation.

Article 2

Without prejudice to the provisions of Article 9 (2) of Regulation (EEC) No 802/68, a certificate issued in Yugoslavia and fulfilling the requirements laid down in this Regulation shall be submitted when the products referred to in Article 1 are placed in free circulation in the Community.

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 1.

⁽²⁾ OJ No L 148, 28. 6. 1968, p. 24.

⁽³⁾ OJ No L 48, 17. 2. 1987, p. 1.

Article 3

1. The certificate, corresponding to the specimen in Annex I, shall be prepared in one original and two copies. It shall be printed and completed in one of the official languages of the Community and also, where appropriate, in the official language or one of the official languages of the exporting country.

The competent authority of the Member State in which the products are presented may require a translation of the certificate.

2. The original and the copies thereof shall be typewritten or completed by hand. In the latter case they must be completed in ink and in block capitals.

3. The size of the certificate shall be about 210 × 297 mm. The paper used shall weigh not less than 40 grams per square metre. White paper shall be used for the original, pink for the first copy and yellow for the second copy.

4. Each certificate shall bear an individual serial number followed by the nationality symbol 'YU'.

The copies shall bear the same serial number and the same nationality symbol as the original.

Article 4

1. The original and the first copy of the certificate shall be submitted, with the products to which they refer and within 12 days of the date of issue, to the customs authorities of the Member State in which the products are placed in free circulation.

2. The second copy of the certificate shall be sent by the issuing body direct to the competent authorities of the Member State in which the products are placed in free circulation.

Article 5

1. A certificate shall be valid only if it is duly authenticated by an issuing body appearing in the list in Annex II.

2. A duly authenticated certificate is one which shows the place and date of issue and bears the stamp of the issuing body and the signature of the person or persons authorized to sign it.

Article 6

1. An issuing agency may appear on the list only if:

END-USE: Commission Regulation (EEC) No 4129/87

- (a) it is recognized as such by the exporting country;
- (b) it undertakes to verify the particulars shown in the certificates;
- (c) it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates;
- (d) it undertakes to send to the authorities indicated in Article 4 (2) the second copy of each authenticated certificate within three days of the date of issue.

2. The list shall be revised where the condition specified in paragraph 1 (a) is no longer satisfied or where an issuing body does not fulfil any of the obligations which it has undertaken.

Article 7

Invoices produced in support of customs declarations shall bear the serial number(s) of the corresponding certificate(s).

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

Done at Brussels, 9 December 1987.

Article 8

Yugoslavia shall send the Commission of the European Communities specimens of the stamps used by its issuing authorities. The Commission shall forward this information to the customs authorities of the Member States.

Article 9

Regulation (EEC) No 1725/80 is hereby repealed.

Article 10

This Regulation shall enter into force on 1 January 1988.

However, until 31 March 1988, the products covered by this Regulation shall also be admitted under the relevant subheadings listed in Article 1 on presentation of a certificate of the kind used until 31 December 1987.

For the Commission
COCKFIELD
Vice-President

1 Consignor (full name and address)	<p style="text-align: center;">CERTIFICATE No 0000 ORIGINAL</p> <p style="text-align: right; font-size: 2em; font-weight: bold;">YU</p>		
2 Consignee (full name and address)	<p>CERTIFICATE</p> <p>FOR EXPORTS TO THE EEC OF BOVINE ANIMALS AND MEAT OF BOVINE ANIMALS</p> <p>(Application of Article 24 (2) (c) of the Agreement between the EEC and Yugoslavia)</p>		
<p>NOTES</p> <p>A This certificate shall be prepared in one original and two copies.</p> <p>B The original and its two copies shall be typewritten or completed by hand; in the latter case, they must be completed in block letters in ink.</p> <p>C The original and the first copy of the certificate shall be submitted, with the products to which they refer, to the customs authorities of the Member State in which the products are placed in free circulation within 12 days of the date of issue.</p>			
3 Item number; marks, numbers, number and kind of packages or head of cattle; description of goods	4 Combined nomenclature subheading	5 Gross weight (kg)	6 Net weight (kg)
7 Net weight (kg) (in words)			
<p>8 I, the undersigned acting on behalf of the authorized issuing body (box No 9) certify that the goods described above were subjected to health inspection at in accordance with the attached veterinary certificate of originate in and come from Yugoslavia and correspond exactly to the definition contained in Annex C to the Interim Agreement of 24 January 1983 between the EEC and Yugoslavia.</p>			
9 Authorized issuing body	Place:		Date:
	(Stamp of issuing body)		..... (Signature)

END-USE: Commission Regulation (EEC) No 4129/87

ANNEX II

Issuing body: SAVEZNI TRŽIŠNI INSPEKTORAT BEOGRAD

END-USE: Commission Regulation (EEC) No 4130/87

COMMISSION REGULATION (EEC) No 4130/87

of 9 December 1987

laying down conditions for the entry of fresh table grapes of the variety Emperor (*Vitis vinifera cv*) falling within subheading 0806 10 11 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 16 -

END-USE: Commission Regulation (EEC) No 4130/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 3034/79 ⁽⁶⁾, as last amended by the Act of Accession of Spain and Portugal, laid down conditions for the entry of fresh table grapes of the variety Emperor (*Vitis vinifera cv*) falling within subheading 08.04 A I a) 1 of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 3034/79 by a new regulation taking over the new nomenclature as well as the new legal base;

Whereas Regulation (EEC) No 2658/87 covers fresh table grapes of the variety Emperor (*Vitis vinifera cv*) falling within subheading 0806 10 11 of the combined nomenclature; whereas entry under this subheading is subject to conditions laid down in the relevant Community

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 341, 31. 12. 1979, p. 20.

provisions; whereas in order to ensure uniform application of the nomenclature of the combined nomenclature, provision specifying those conditions must be laid down;

Whereas identification of the above products presents certain difficulties; whereas it can be considerably simplified if the exporting country gives an assurance that the product exported corresponds to the description of the product in question; whereas, consequently, entry of a product under the subheading mentioned above should be authorized only where such product is accompanied by a certificate of authenticity which is issued by an authority acting under the responsibility of the exporting country and which provides such assurance;

Whereas it is appropriate to specify the form which such certificate must take and the conditions for its use; whereas, furthermore, measures must be introduced to enable the Community to keep check upon the conditions of issue of the said certificate; whereas accordingly certain obligations should be imposed on the issuing authority;

Whereas the certificate of authenticity should be drawn up in an official Community language and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Common Customs Tariff Nomenclature,

HAS ADOPTED THIS REGULATION:

Article 1

The entry under subheading 0806 10 11 of the combined nomenclature of fresh table grapes of the variety Emperor (*Vitis vinifera cv*) shall be subject to presentation of a certificate of authenticity meeting the requirements specified in this Regulation.

Article 2

1. The certificate corresponding to the specimen in Annex I shall be printed and drawn up in one of the official languages of the European Economic Community and, where appropriate, an official language of the exporting country. The size of the certificate shall be approximately 210 × 297 millimetres. The paper used shall be white and weigh not less than 40 grams per square metre.

2. Each certificate shall bear an individual serial number by the issuing authority.

END-USE: Commission Regulation (EEC) No 4130/87

3. The competent authorities of the Member States in which the products are presented may require a translation of the certificate.

Article 3

The certificate shall be completed either in typescript or in manuscript. In the latter case, it must be completed in ink and block letters.

Article 4

The certificate or, when the consignment is split, the photocopy of the certificate referred to in Article 7, shall be submitted to the customs authorities of the importing Member State within three months of its date of issue, together with the goods to which it relates.

Article 5

1. A certificate shall be valid only if it is duly authenticated by an authority appearing on the list in Annex II.

2. A duly authenticated certificate is one which shows the place and date of issue and bears the stamp of the issuing authority and the signature of the person or persons authorized to sign it.

Article 6

1. An issuing authority can appear on the list only if:

- (a) it is recognized as such by the exporting country;
- (b) it undertakes to verify the particulars shown in certificates;
- (c) it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.

2. The list shall be revised when the condition specified in paragraph 1 (a) is no longer satisfied or when an issuing authority fails to fulfil one or more of the obligations incumbent upon it.

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

Done at Brussels, 9 December 1987.

Article 7

When the consignment is split, the original certificate shall be photocopied for each part consignment. The photocopies and the original certificate shall be presented to the customs office at which the goods are situated.

Each photocopy shall indicate the name and address of the consignee and be marked in red 'Extract valid for ... kg' (in figures and letters) together with the place and date of the splitting. These statements shall be authenticated by the customs office stamp and the signature of the officer responsible. The original certificate shall be noted with the particulars relevant to the splitting of the consignment and shall be retained by the competent customs office.

Article 8

Invoices produced in support of import declarations shall bear the serial number of the corresponding certificate.

Article 9

The country listed in Annex II shall send the Commission specimens of the stamps used by their issuing authorities and where appropriate their authorized agents. The Commission shall forward this information to the customs authorities of the Member States.

Article 10

Regulation (EEC) No 3034/79 is hereby repealed.

Article 11

This Regulation shall enter into force on 1 January 1988.

However until 31 December 1988, the aforementioned grapes shall be admitted under the subheading referred to in Article 1 on presentation of a certificate of the kind used until 31 December 1987.

For the Commission
COCKFIELD
Vice-President

1 Exporter (*)	2 Number	ORIGINAL	
4 Consignee (*)	3 ISSUING AUTHORITY		
6 Means of transport (*)	5 CERTIFICATE OF AUTHENTICITY FRESH 'EMPEROR' TABLE GRAPES (Combined nomenclature subheading 0806 10 11)		
7 Place of unloading (*)			
8 Marks and numbers, number and kind of packages	9 Gross weight (kg)	10 Net weight (kg)	
11 Net weight (kg) (in words)			
12 CERTIFICATE BY THE ISSUING AUTHORITY I hereby certify that the grapes described in this certificate are fresh table grapes of the variety 'Emperor' (<i>Vitis vinifera cv</i>) Place Date Stamp (or printed seal) and signature			

(*) To be completed by the exporter.

END-USE: Commission Regulation (EEC) No 4130/87

ANNEX II

Exporting country	Leasing authority	
	Name	Place where established
United States of America	United States Department of Agriculture or its authorized State offices	Washington DC

END-USE: Commission Regulation (EEC) No 4131/87

COMMISSION REGULATION (EEC) No 4131/87

of 9 December 1987

determining the conditions of entry of port, Madeira, sherry, Setubal muscatel and Tokay (Aszu and Szamorodni) wines falling within subheadings 2204 21 41, 2204 21 51, 2204 29 41, 2204 29 45, 2204 29 51 and 2204 29 55 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 22 -

END-USE: Commission Regulation (EEC) No 4131/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 1120/75 ⁽⁶⁾, as last amended by Regulation (EEC) No 3391/83 ⁽⁷⁾, determined the conditions for the entry of port, Madeira, sherry, Setubal muscatel and Tokay (Aszu and Szamorodni) wines falling within subheadings 22.05 C III a) 1, 22.05 C III b) 1, 22.05 C III b) 2, and 22.05 C IV a) 1 and b) 1 and 2 of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 1120/75 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 covers

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 111, 30. 4. 1975, p. 19.

⁽⁷⁾ OJ No L 336, 1. 12. 1983, p. 55.

— port, Madeira, sherry and Setubal muscatel wines falling within subheadings 2204 21 41 and 2204 21 51, and

— Tokay (Aszu and Szamorodni) wine falling within subheadings 2204 29 45 and 2204 29 55;

— port, Madeira, sherry and Setubal Muscatel wines falling within subheadings 2204 29 41 and 2204 29 51

of the combined nomenclature;

Whereas entry under these subheadings is subject to conditions laid down in the relevant Community provisions; whereas, in order to ensure uniform application of the combined nomenclature, provisions specifying those conditions must be laid down;

Whereas identification of the above wines presents certain difficulties; whereas it can be considerably simplified if the exporting country gives an assurance that the product exported corresponds to the description of the product in question; whereas, consequently, entry of a product under the subheadings mentioned above should be authorized only where such product is accompanied by a certificate of designation of origin which is issued by an authority acting under the responsibility of the exporting country and which provides such assurance;

Whereas it is appropriate to specify the form which such certificates must take and the conditions for their use; whereas, furthermore, measures must be introduced to enable the Community to keep check upon the conditions of issue of the said certificates and to prevent falsification; whereas accordingly certain obligations should be imposed on the issuing authority;

Whereas the certificate of authenticity should be drawn up in one of the official Community languages and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The admission under combined nomenclature subheading 2204 21 41, 2204 21 51, 2204 29 41, 2204 29 45,

END-USE: Commission Regulation (EEC) No 4131/87

2204 29 51 and 2204 29 55 of port, Madeira, sherry, Setubal muscatel and Tokay (Aszu and Szamorodni) wines shall be subject to presentation of a certificate of designation of origin meeting the requirements specified in this Regulation.

Article 2

1. The certificate shall be in one of the forms set out in Annexes I to V to this Regulation, as indicated in the following table:

CN code	Name of wine	No of Annex
2204 21 41	port	I
2204 21 51		
2204 29 45		
2204 29 51		
2204 29 51	Madeira	II
2204 29 51		
2204 29 51	sherry	III
2204 29 51	Setubal muscatel	IV
2204 21 41	Tokay (Aszu, Szamorodni)	V
2204 21 51		
2204 29 45		
2204 29 55		

The certificate shall be printed and drawn up in one of the official languages of the European Economic Community and, where appropriate, in an official language of the exporting country.

The competent authority of the Member State in which the products are presented may require a translation of the certificate.

2. The paper used shall be white, free of mechanical pulp, dressed for writing purposes and weigh not less than 55 g/m² and not more than 65 g/m². The front of the certificate shall have a printed guilloche pattern background in pink, such as to reveal any falsification by mechanical or chemical means.

3. The size of the certificate shall be 210 × 297 mm. The borders of the certificate may bear decorative designs on their outer edge in a band not exceeding 13 mm in width.

4. Each certificate shall bear an individual serial number given by the issuing authority.

Article 3

The certificate shall be completed either in typescript or in manuscript. In the latter case, it must be completed in ink and in block letters.

Article 4

The certificate shall be submitted to the customs authorities

of the importing Member State within three months of its date of issue, together with the goods to which it relates.

Article 5

1. A certificate shall be valid only if it is duly authenticated by an authority appearing on the list in Annex VI.

2. A duly authenticated certificate is one which shows the place and date of issue and bears the stamp of the issuing authority and the signature of the person or persons authorized to sign it.

Article 6

1. An issuing authority may appear on the list only if:

- (a) it is recognized as such by the exporting country;
- (b) it undertakes to verify the particulars shown in certificates;
- (c) it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.

2. The list shall be revised when the condition specified in paragraph 1 (a) is no longer satisfied or when an issuing authority fails to fulfil one or more of the obligations incumbent upon it.

END-USE: Commission Regulation (EEC) No 4131/87

Article 7

Invoices produced in support of import declarations shall bear the serial number of the corresponding certificate.

Article 8

The countries listed in Annex VI shall send the Commission specimens of the stamps used by their issuing authorities. The Commission shall forward this information to the customs authorities of the Member States.

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

Done at Brussels, 9 December 1987.

Article 9

Regulation (EEC) No 1120/75 is hereby repealed.

Article 10

This Regulation shall enter into force on 1 January 1988.

However, until 31 December 1988, the wines specified in Article 1 shall be admitted under the subheadings listed in that Article on presentation alternatively of a certificate of the kind used before 31 December 1987.

For the Commission
COCKFIELD
Vice-President

1 Exporter (full name and address)	CERTIFICATE OF DESIGNATION OF ORIGIN PORT WINE	
2 Consignee (full name and address)	No.	ORIGINAL
4 Means of transport	3 ISSUING AUTHORITY Ministério da Economia Secretaria da Estado do Comércio Instituto do vinho do Porto Porto	
5 Place of unloading		
6 Marks and numbers, number and kind of packages	7 Gross mass (kg)	
	8 Litres	
9 Litres (in words)		
<p>10 CERTIFICATE OF THE ISSUING AUTHORITY</p> <p>We hereby certify that the wine described in this certificate is wine produced within the wine district of the 'generoso' wines of Douro and is considered by Portuguese legislation as genuine PORT WINE.</p> <p>This wine conforms to the definition of liqueur wine set out in Additional Note 4 (b) to Chapter 22 of the combined nomenclature of the European Economic Community.</p> <p>Place and date: _____ Signature: _____ Stamp: _____</p>		
11 FOR USE OF THE CUSTOMS AUTHORITIES IN THE COUNTRY OF DESTINATION		

1 Exporter (full name and address)	CERTIFICATE OF DESIGNATION OF ORIGIN MADEIRA WINE No _____ ORIGINAL	
2 Consignee (full name and address)	3 ISSUING AUTHORITY Ministério da Economia JUNTA NACIONAL DO VINHO Delegacao na Regiao Vinicola da Madeira FUNCHAL	
4 Means of transport	OBSERVATIONS	
5 Place of unloading		
6 Marks and numbers, number and kind of packages			7 Gross mass (kg)
	8 Litres	
9 Litres (in words)		
10 CERTIFICATE OF THE ISSUING AUTHORITY We hereby certify that the wine described in this certificate is 'generoso' wine produced within the wine district of Madeira and is considered by Portuguese legislation as genuine MADEIRA WINE. This wine conforms to the definition of liqueur wine set out in Additional Note 4 (c) to Chapter 22 of the combined nomenclature of the European Economic Community. Place and date: _____ Signature: _____ Stamp: _____		
11 FOR USE OF THE CUSTOMS AUTHORITIES IN THE COUNTRY OF DESTINATION 		

1 Exporter (full name and address)	CERTIFICATE OF DESIGNATION OF ORIGIN SHERRY	
2 Consignee (full name and address)	No ORIGINAL 3 ISSUING AUTHORITY Consejo Regulador de la Denominacion de origen Jerez-Xérès-Sherry JEREZ DE LA FRONTERA	
4 Means of transport	OBSERVATIONS	
5 Place of unloading		
6 Marks and numbers, number and kind of packages	7 Gross mass (kg)	
	8 Litres	
9 Litres (in words)		
10 CERTIFICATE OF THE ISSUING AUTHORITY We hereby certify that the wine described in this certificate is wine produced within the wine district of Jerez or Xeres and is considered by Spanish legislation as entitled to the designation of origin 'JEREZ' or 'XERES' or 'SHERRY'. The alcohol added to this wine is alcohol of vinous origin. Place and date: Signature: Stamp:		
11 FOR USE OF THE CUSTOMS AUTHORITIES IN THE COUNTRY OF DESTINATION		

1 Exporter (full name and address)	CERTIFICATE OF DESIGNATION OF ORIGIN SETUBAL MUSCATEL	
2 Consignee (full name and address)	No	ORIGINAL
4 Means of transport	3 ISSUING AUTHORITY Ministério da Economia JUNTA NACIONAL DO VINHO Delegação en Azeitao AZEITATO OBSERVATIONS	
5 Place of unloading		
6 Marks and numbers, number and kind of packages		
9 Litres (in words)	7 Gross mass (kg)	8 Litres
<p>10 CERTIFICATE OF THE ISSUING AUTHORITY</p> <p>We hereby certify that the wine described in this certificate is wine produced within the wine district of Setubal muscatel and is considered by Portuguese legislation as genuine SETUBAL MUSCATEL.</p> <p>This wine conforms to the definition of liqueur wine set out in Additional Note 4 (c) to Chapter 22 of the combined nomenclature of the European Economic Community.</p> <p>Place and date: _____ Signature: _____ Stamp: _____</p>		
11. FOR USE OF THE CUSTOMS AUTHORITIES IN THE COUNTRY OF DESTINATION		

1 Exporter (full name and address)	CERTIFICATE OF DESIGNATION OF ORIGIN TOKAY WINE (ASZU, SZAMORODNI)	
2 Consignee (full name and address)	No ORIGINAL 3 ISSUING AUTHORITY ORSZAGOS BORMINOSITO INTEZET Budapest 11, Franke 1 Leo Utca 1	
4 Means of transport	OBSERVATIONS	
5 Place of unloading		
6 Marks and numbers, number and kind of packages		
6 Marks and numbers, number and kind of packages	7 Gross mass (kg)	
	8 Litres	
9 Litres (in words)		
10 CERTIFICATE OF THE ISSUING AUTHORITY We hereby certify that the wine described in this certificate is wine produced within the Tokay wine district and is considered by Hungarian legislation as genuine TOKAY (Aszu, Szamorodni). This wine conforms to the definition of liqueur wine set out in Additional Note 4 (c) to Chapter 22 of the combined nomenclature of the European Economic Community. Place and date: Signature: Stamp:		
11. FOR USE OF THE CUSTOMS AUTHORITIES IN THE COUNTRY OF DESTINATION		

END-USE: Commission Regulation (EEC) No 4131/87

ANNEX VI

Exporting country	Name of wine	Issuing authority	
		Name	Place where established
(A) Portugal	Port	Instituto do vinho do porto Entreposto da Gaia	Porto
(B) Portugal	Madeira	Instituto do vinho da Madeira	Funchal
(C) Spain	Sherry	Consejo regulador de la Denominacion de origen Jerez-Hérès-Sherry	Jerez de la Frontera
(D) Portugal	Setubal muscatel	Junta Nacional do Vinho, Delegação em Azeitão	Azeitão
(E) Hungary	Tokay (Aszu, Szamorodni)	Országos Borminosító Intézet Budapest II, Frenkel, Leo Utca 1 (National Institute for the Approval of Wines)	Budapest

END-USE: Commission Regulation (EEC) No 4132/87

COMMISSION REGULATION (EEC) No 4132/87

of 9 December 1987

determining the conditions for the inclusion of bourbon whiskey under subheadings
2208 30 11 and 2208 30 19 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 36 -

END-USE: Commission Regulation (EEC) No 4132/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾ and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 2552/69 ⁽⁶⁾, as last amended by the Act of Accession of Spain and Portugal, determined the conditions for the inclusion of bourbon whiskey under subheading 22.09 C III a) of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 2552/69 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 covers bourbon whiskey under subheadings 2208 30 11 and 2208 30 19; whereas inclusion under that subheading is subject to conditions laid down in the relevant Community provisions;

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 320, 20. 12. 1969, p. 19.

whereas, in order to ensure uniform application of the nomenclature of the Common Customs Tariff, provisions are required to determine those conditions;

Whereas identification of bourbon whiskey is particularly difficult; whereas it can be made considerably easier if the exporting country gives an assurance that the product exported corresponds to the description of the product in question; whereas, consequently, a product should not be included under the abovementioned subheadings unless it is accompanied by a certificate of authenticity which, being issued by a body acting under the responsibility of the exporting country, provides such an assurance;

Whereas it is appropriate to specify the form which such certificate must take and the conditions for its use; whereas, furthermore, measures must be introduced to enable the Community to keep check upon the conditions of issue of the said certificate; whereas accordingly certain obligations should be imposed on the issuing authority;

Whereas the certificate of authenticity should be drawn up in one of the official Community languages and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The inclusion of bourbon whiskey under subheadings 2208 30 11 and 2208 30 19 of the combined nomenclature shall be subject to presentation of a certificate of authenticity meeting the requirements specified in this Regulation.

Article 2

1. The certificate corresponding to the specimen in Annex I shall be printed and drawn up in one of the official languages of the European Economic Community and, where appropriate, an official language of the exporting country. The size of the certificate shall be approximately 210 × 297 millimetres. The paper used shall be white with a yellow border and weigh not less than 40 grams per square metre.

2. Each certificate shall bear an individual serial number given by the issuing authority.

END-USE: Commission Regulation (EEC) No 4132/87

3. The Customs authority of the Member State in which the products are presented may require a translation of the certificate.

Article 3

The certificate shall be completed either by typing or in manuscript. In the latter case, it must be completed in ink and in block capitals.

Article 4

The certificate shall be submitted to the customs authorities of the importing Member State within three months of its date of issue, together with the goods to which it refers.

Article 5

1. A certificate shall be valid only if it is duly authenticated by an issuing body appearing on the list in Annex II.

2. A duly authenticated certificate is one which shows the place and date of issue and bears the stamp of the issuing body and the signature of the person or persons authorized to sign it.

Article 6

1. An issuing body may appear on the list only if:
- (a) it is recognized as such by the exporting country;
 - (b) it undertakes to verify the particulars shown in certificates;

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

Done at Brussels, 9 December 1987.

(c) it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.

2. The list shall be revised when the condition specified in paragraph 1 (a) is no longer satisfied or when an issuing body does not fulfil any of the obligations which it has undertaken.

Article 7

Invoices produced in support of import declarations shall bear the serial number of the corresponding certificate.

Article 8

The country listed in Annex II shall send the Commission of the European Communities specimens of the stamps used by their issuing authorities and where appropriate their authorized agents. The Commission shall forward this information to the customs authorities of the Member States.

Article 9

Regulation (EEC) No 2552/69 is hereby repealed.

Article 10

This Regulation shall enter into force on 1 January 1988.

However, until 31 December 1988, bourbon whiskey shall also be admitted under the subheadings listed in Article 1 on presentation of a certificate of the kind used until 31 December 1987.

For the Commission
COCKFIELD
Vice-President

1 Consignor (full name and address)	CERTIFICATE OF AUTHENTICITY BOURBON WHISKEY	
2 Consignee (full name and address)	No ORIGINAL 3 ISSUING BODY United States Department of the Treasury Bureau of Alcohol, Tobacco and Firearms	
4 Means of transport Shipped by S/S: by air:	NOTES	
5 Serial numbers and marks — Number and kind of packages	6 Gross mass (kg)	
	7 Net mass (kg)	
	8 Number of casks	
	9 Number of bottles	
	10 Quantity in litres	
11 Observations		
12 THE BUREAU OF ALCOHOL, TOBACCO AND FIREARMS certifies that the above Bourbon whiskey was distilled in the United States at not exceeding 160° proof (80° Gay-Lussac) from a fermented mash of grain of which not less than 51% was corn grain (maize) and aged for not less than two years in charred new oak containers. Place and date: Signature of authorized Bureau Officer: Seal of the Department of the Treasury:		
13 RESERVED FOR THE CUSTOMS AUTHORITIES IN THE COMMUNITY		

END-USE: Commission Regulation (EEC) No 4132/87

ANNEX II

Issuing body	Exporting country
United States Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, Washington DC or its authorized regional Offices	United States of America

END-USE: Commission Regulation (EEC) No 4133/87

COMMISSION REGULATION (EEC) No 4133/87

of 9 December 1987

determining the conditions for the admission of vodka of combined nomenclature subheadings 2208 90 31 and 2208 90 59, imported into the Community, to the tariff conditions provided for in the agreement between the European Economic Community and the Republic of Finland on mutual trade in wines and spirituous beverages

- O.J. No L 387 of 31.12.1987, p. 42 -

END-USE: Commission Regulation (EEC) No 4133/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 4133/86 ⁽⁶⁾, determined the conditions for the admission of vodka of Common Customs Tariff subheadings 22.09 C IV a) and 22.09 C V a), imported into the Community, to the tariff conditions provided for in the agreement between the European Economic Community and the Republic of Finland on mutual trade in wines and spirituous beverages;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 4133/86 by a new regulation taking over the new nomenclature as well as the new legal base;

Whereas the agreement between the European Economic Community and the Republic of Finland concerning the

mutual trade in wines and spirituous beverages ⁽⁷⁾ envisages a special tariff on import into the Community of vodka of combined nomenclature subheadings 2208 90 31 and 2209 90 53 when the vodka originates in Finland and is accompanied by an approved certificate of authenticity;

Whereas it is appropriate to specify the form which the certificate must take and the conditions for its use; whereas it is appropriate to lay down certain rules governing the appointment of issuing bodies so as to enable the Community to ensure that the conditions of issue of certificates are observed;

Whereas the certificate of authenticity should be drawn up in an official Community language and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The admission of vodka of combined nomenclature subheadings 2208 90 31 and 2208 90 53, on importation into the Community, to the tariff conditions provided for in the agreement between the European Economic Community and the Republic of Finland on mutual trade in wines and spirits shall be subject to the presentation of a certificate of authenticity meeting the requirements specified in this Regulation.

Article 2

1. The certificate shall be prepared on a form corresponding to the specimen in Annex I. The form shall be printed and drawn up in one of the official languages of the European Economic Community. It shall measure 210 × 297 mm. The paper used shall be white writing paper, sized and weighing not less than 40 grammes per square metre. The form shall have a yellow border of a width of approximately 3 mm.

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 383, 31. 12. 1986, p. 40.

⁽⁷⁾ OJ No L 383, 31. 12. 1986, p. 47.

END-USE: Commission Regulation (EEC) No 4133/87

2. The form shall be completed either in typescript or in manuscript. In the latter case, it must be completed in ink and in block letters.

3. Each certificate shall bear an individual serial number given by the issuing body.

4. The customs authority of the Member State in which the products are presented may require a translation of the certificate.

Article 3

The certificate shall be submitted to the customs authorities of the importing Member State within six months of its date of issue, together with the goods to which it refers.

Article 4

1. A certificate shall be valid only if it is duly authenticated by the issuing body appearing in Annex II.

2. A duly authenticated certificate is one which shows the place and date of issue and bears the stamp of the issuing body and the signature of the person or persons authorized to sign it.

3. Finland shall send to the Commission specimens of the Stamps used by their issuing body. The Commission shall forward this information to the customs authorities of the Member States.

Article 5

1. An issuing body may only appear in Annex II if:

- (a) it is recognized as such by the Finnish authorities;
- (b) it undertakes to verify the particulars shown in certificates;
- (c) it undertakes to provide the Commission and Member States on request with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.

2. Annex II shall be revised when the condition specified in paragraph I (a) is no longer satisfied or when an issuing body does not fulfil all of the obligations which it has undertaken.

Article 6

Invoices produced in support of import declarations shall bear the serial number of the corresponding certificate.

Article 7

Regulation (EEC) No 4133/86 is hereby repealed.

Article 8


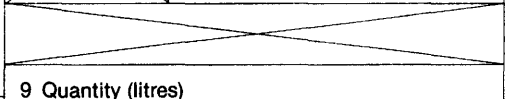
This Regulation shall enter into force on 1 January 1988.

However, until 31 December 1988, the af abovementioned vodka shall be admitted under the subheadings listed in Article 1 on presentation of a certificate of the kind used until 31 December 1987.

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

Done at Brussels, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

1 Exporter	CERTIFICATE OF AUTHENTICITY FOR FINNISH VODKA	
2 Consignee	No ORIGINAL	
4 Means of transport	3 ISSUING BODY	
5 Marks and numbers — Number and kind of packages — Description of goods	6 Commodity code	
		7 Gross mass (kg)
		8 Net mass (kg)
		
10 Remarks	9 Quantity (litres)	
<p>NOTE This certificate must be presented to the Customs authorities in the importing Member State within six months from the date of its issue together with the goods to which it refers.</p>		
<p>11 CERTIFICATION</p> <p>This is to certify that the vodka described above originates in Finland, has an alcoholic strength of 60% vol or less and is obtained exclusively by distillation of fermented mash of cereals. It complies also with any provisions applicable in the Community or its Member States.</p>		
12 FOR COMPETENT AUTHORITIES IN THE COMMUNITY	Place and date:	
	Signature and name of authorized person:	

END-USE: Commission Regulation (EEC) No 4133/87

ANNEX II

Exporting country	Issuing authority	
	Name	Place where established
Finland	ALKO Limited	Salmisaarenranta, 7 00100 Helsinki 10 Finland

END-USE: Commission Regulation (EEC) No 4134/87

COMMISSION REGULATION (EEC) No 4134/87

of 9 December 1987

determining the conditions of entry of preparations known as cheese fondues to be included
under subheading 2106 90 10 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 48 -

END-USE: Commission Regulation (EEC) No 4134/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾ and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in Customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 1062/69 ⁽⁶⁾, as last amended by the Act of Accession of Spain and Portugal, specified the requirements relating to certificates which must be produced in order for preparations known as cheese fondues to be included under subheading 21.07 E of the Common Customs Tariff and Commission Regulation (EEC) No 1063/69 ⁽⁷⁾ established the list of issuing bodies referred to in Regulation (EEC) No 1062/69;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently shown to be appropriate, for reasons of clarity, to replace Regulation (EEC) No 1062/69 and (EEC) No 1063/69 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas the maximum rate of duty on preparations known as cheese fondues in subheading 2106 90 10 of the

combined nomenclature annexed to Regulation (EEC) No 2658/87, is 35 ECU per 100 kilograms net; whereas it appears from Additional Note 1 to Chapter 21 of that nomenclature that the inclusion of preparations known as cheese fondues under that subheading is subject to production of a certificate issued under the conditions laid down in the relevant Community provisions;

Whereas subheading 2106 90 10 of the combined nomenclature relates to goods covered by Council Regulation (EEC) No 3033/80 of 11 November 1980 determining the system of trade applicable to certain goods resulting from the processing of agricultural products ⁽⁸⁾; whereas in accordance with the second subparagraph of Article 8 of that Regulation, where the application of the maximum rate of charge is subject to specific conditions, such conditions must be determined in accordance with the procedure laid down in Article 11 of Regulation (EEC) No 2658/87; whereas the requirements applicable to certificates which must be produced in order for preparations known as cheese fondues to be included under combined nomenclature subheading 2106 90 10 must therefore be defined in accordance with that procedure;

Whereas it is appropriate to specify the form which such a certificate must take and the conditions for its use; whereas, furthermore, measures must be introduced to enable the Community to keep check upon the conditions of issue of the said certificate and to prevent falsification; whereas accordingly certain obligations should be imposed on the issuing authority;

Whereas the certificate should be drawn up in an official Community language and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The entry under subheading 2106 90 10 of the combined nomenclature of preparations known as cheese fondues shall be subject to presentation of a certificate of authenticity meeting the requirements of this Regulation.

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 141, 12. 6. 1969, p. 31.

⁽⁷⁾ OJ No L 141, 12. 6. 1969, p. 34.

⁽⁸⁾ OJ No L 323, 29. 11. 1980, p. 1.

END-USE: Commission Regulation (EEC) No 4134/87

Article 2

1. The certificate corresponding to the specimen in Annex I shall be printed and drawn up in one of the official languages of the European Communities and, where appropriate, an official language of the exporting country. The size of the certificate shall be approximately 210 × 297 millimetres. The paper used shall be white and weigh not less than 40 grams per square metre. Pink paper shall be used for the first copy and yellow for the second copy.

2. Each certificate shall bear an individual serial number given by the issuing authority, followed by the nationality symbol appropriate to that body.

The copies shall bear the same serial number and the same nationality symbol as the original.

3. The customs authority of the Member State in which the products are presented may require a translation of the certificate.

Article 3

The original and copies thereof shall be completed in one operation by duplication, either typewritten or by hand. In the latter case, the original must be completed in ink and in block capitals.

Article 4

1. The original and the first copy of the certificate shall be submitted to the customs authorities of the importing Member State within two months of the date of issue of the certificate together with the goods to which they relate.

2. The second copy of the certificate shall be sent direct by the issuing body to the competent authorities of the importing Member State.

Article 5

1. A certificate shall be valid only if it is duly authenticated by an issuing authority appearing in Annex II.

2. A duly authenticated certificate is one which shows the place and date of issue and bears the stamp of the issuing body and the signature of the person or persons authorized to sign it.

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

Done at Brussels, 9 December 1987.

Article 6

1. An issuing body may appear on the list only if:

- (a) it is recognized as such by the exporting country;
- (b) it undertakes to verify the particulars shown in the certificates;
- (c) it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates;
- (d) it undertakes to send to the competent authorities of the importing Member State the second copy of each authenticated certificate within three days of the date of issue.

2. The list shall be revised where the condition specified in paragraph 1 (a) is no longer satisfied or when an issuing body does not fulfil any of the obligations which it has undertaken.

Article 7

Invoices produced in support of import declarations shall bear the serial number of the corresponding certificate.

Article 8

The countries listed in Annex II shall send the Commission specimens of the stamps used by their issuing authorities. The Commission shall forward this information to the customs authorities of the Member States.

Article 9

Regulation (EEC) No 1062/69 and (EEC) No 1063/69 are hereby repealed.

Article 10

This Regulation shall enter into force on 1 January 1988.

However, until 31 December 1988, the aforementioned fondues shall also be admitted under the subheading listed in Article 1 on presentation of a certificate of the kind used until 31 December 1987.

For the Commission
COCKFIELD
Vice President

1 Exporter (full name and address)	CERTIFICATE FOR PREPARATIONS KNOWN AS 'CHEESE FONDUES' (CN subheading 2106 90 10) No _____ ORIGINAL	
2 Consignee (full name and address)	3 ISSUING BODY	
NOTES	4 Invoice No and date	
	5 Serial numbers and marks — Number and kind of packages	6 Gross mass (kg)
7 Net mass (kg)		
8 CERTIFICATE OF THE ISSUING BODY It is certified that the product contained in the parcels covered by the present certificate: <ul style="list-style-type: none"> — has a milk fat content equal to or exceeding 12 % and less than 18 % by weight, — was prepared with processed cheeses made exclusively from Emmental or Gruyère cheese with added white wine, kirsch, starch and spices, and — that the Emmental and Gruyère cheeses used in its manufacture were made in the exporting country. Place and date: _____ Signature(s): _____ Stamp of issuing body: _____		
9 RESERVED FOR THE CUSTOMS AUTHORITIES IN THE COMMUNITY		

END-USE: Commission Regulation (EEC) No 4134/87

ANNEX II

Issuing Body	Country
Union suisse du commerce de fromage SA/Schweizerische Käseunion AG/Unione svizzera per il commercio del formaggio SA, Berne	Switzerland
Österreichische Hartkäse Export GmbH — Innsbruck	Austria

END-USE: Commission Regulation (EEC) No 4135/87

COMMISSION REGULATION (EEC) No 4135/87

of 9 December 1987

determining the conditions of entry of natural sodium nitrate and natural potassic sodium nitrate falling within subheadings 3102 50 10 and 3105 90 10 respectively of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 54 -

END-USE: Commission Regulation (EEC) No 4135/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff⁽²⁾, as last amended by Regulation (EEC) No 3529/87⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84⁽⁵⁾, Commission Regulation (EEC) No 3039/79⁽⁶⁾, as last amended by Regulation (EEC) No 122/82⁽⁷⁾, determined the conditions of entry of natural sodium nitrate and natural potassic sodium nitrate falling within subheadings 31.02 A and 31.05 A III a) respectively of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 3039/79 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 covers:

— natural sodium nitrate falling within subheading 3102 50 10

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 314, 31. 12. 1979, p. 46.

⁽⁷⁾ OJ No L 16, 22. 1. 1982, p. 10.

— natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44%), of a total nitrogen content not exceeding 16,3% by weight on the dry anhydrous product, falling within subheading 3105 90 10

of the combined nomenclature;

Whereas entry under these subheadings is subject to conditions laid down in the relevant Community provisions; whereas, in order to ensure uniform application of the nomenclature of the combined nomenclature, provisions specifying those conditions must be laid down;

Whereas identification of the above products presents certain difficulties; whereas it can be considerably simplified if the exporting country gives an assurance that the product exported corresponds to the description of the product in question; whereas, consequently, entry of a product under the subheadings mentioned above should be authorized only where such product is accompanied by a certificate of quality which is issued by an authority acting under the responsibility of the exporting country and which provides such assurance;

Whereas it is appropriate to specify the form which such certificate must take and the conditions for its use; whereas, furthermore, measures must be introduced to enable the Community to check the conditions of issue of the said certificate and to prevent falsification; whereas accordingly certain obligations should be imposed on the issuing authority;

Whereas the certificate of quality should be drawn up in an official Community language and, where appropriate, an official language of the exporting country;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The entry under subheadings:

— 3102 50 10 of natural sodium nitrate

— 3105 90 10 of natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium

END-USE: Commission Regulation (EEC) No 4135/87

nitrate (the proportion of potassium nitrate may be as high as 44%), of a total nitrogen content not exceeding 16,3% by weight on the dry anhydrous product

of the combined nomenclature shall be subject to presentation of a certificate of quality meeting the requirements specified in this Regulation.

Article 2

1. The certificate corresponding to the specimen in Annex I shall be printed and drawn up in one of the official languages of the Community and, where appropriate, an official language of the exporting country. The size of the certificate shall be approximately 210 × 297 millimetres. The paper used shall be white and weigh not less than 40 grams per square metre.

2. Each certificate shall bear an individual serial number given by the issuing authority.

3. The customs authorities of the Member State in which the products are presented may require a translation of the certificate.

Article 3

The certificate shall be completed either in typescript or in manuscript. In the latter case, it must be completed in ink and block letters.

Article 4

The certificate or, where the consignment has been split, a photocopy of the certificate, as provided for in Article 9, shall be submitted to the customs authorities of the importing Member State within six months of its date of issue, together with the goods to which it relates.

Article 5

1. A certificate shall be valid only if it is duly endorsed by an issuing authority appearing on the list in Annex II.

2. A duly endorsed certificate shall show the place and date of issue and bear the stamp of the issuing authority and the signature of the person or persons authorized to sign it.

Article 6

1. An issuing authority can appear on the list only if:
- it is recognized as such by the exporting country;

- it undertakes to verify the particulars shown in certificates;

- it undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.

2. This list shall be revised when the condition specified in paragraph 1 (a) is no longer satisfied or when an issuing authority fails to fulfil one or more of the obligations incumbent upon it.

Article 7

Invoices produced in support of import declarations shall bear the serial number of the corresponding certificate.

Article 8

Chile shall send the Commission specimens of the stamps used by their issuing authorities. The Commission shall forward this information to the customs authorities of the Member States.

Article 9

Where a consignment is split, the original certificate shall be photocopied for each part consignment. The photocopies and the original certificate shall be presented to the customs office at which the goods are situated.

Each photocopy shall indicate the name and address of the consignee and be marked in red 'Extract valid for . . . kg' (in figures and letters) together with the place and date of the splitting. These statements shall be authenticated by the customs office stamp and the signature of the customs official responsible. The original certificate shall be inscribed with the particulars relating to the splitting of the consignment and shall be retained by the competent customs office.

Article 10

Regulation (EEC) No 3039/79 is hereby repealed.

Article 11

This Regulation shall enter into force on 1 January 1988.

However, until 31 December 1988, natural sodium nitrate and natural potassic sodium nitrate shall be admitted under the relevant subheadings listed in Article 1 on presentation of a certificate of the kind used until 31 December 1987.

END-USE: Commission Regulation (EEC) No 4135/87

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

Done at Brussels, 9 December 1987.

For the Commission

COCKFIELD

Vice-President

1 Consignor (full name and address)	<p align="center">CERTIFICATE OF QUALITY NITRATE FROM CHILE (CN subheadings 3102 50 10 and 3105 90 10)</p> <p>No _____ ORIGINAL</p>	
2 Consignee (full name and address)	3 ISSUING BODY <p align="center">Republica de Chile Servicio Nacional de Geología y Minería</p>	
	NOTES 	
4 Ship		
5 Port of embarkation		
6 Bill of lading		
7 Marks, numbers and number of sacks or indication 'loose'	8 Quantity in metric tonnes	
9 Quantity (metric tonnes) in words		
10 CERTIFICATE OF THE ISSUING AUTHORITY The Servicio Nacional de Geología y Minería hereby certifies that the cargo of nitrate described above consists of: — natural Chilean sodium nitrate of a nitrogen content not exceeding 16,3% by weight, — natural Chilean potassic sodium nitrate consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44 %) of a total nitrogen content not exceeding 16,3% by weight, produced in Chile by extraction from the nitrate mineral called 'caliche' by lixiviation with a water solution, followed by crystallization by differential cooling and/or solar evaporation (!). Place and date: _____ Signature: _____ Stamp: _____		
11 RESERVED FOR THE CUSTOMS AUTHORITY IN THE COMMUNITY		

(!) Delete as appropriate.

END-USE: Commission Regulation (EEC) No 4135/87

ANNEX II

Exporting country	Name of product	Issuing authority	
		Name	Place where established
Republic of Chile	<ul style="list-style-type: none">— Natural sodium nitrate (subheading 3102 50 10 of the combined nomenclature)— Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44%), of a total nitrogen content not exceeding 16,3% by weight on the dry anhydrous product (subheading 3105 90 10 of the combined nomenclature)	Servicio Nacional de Geología y Minería	Santiago

END-USE: Commission Regulation (EEC) No 4136/87

COMMISSION REGULATION (EEC) No 4136/87

of 9 December 1987

determining the conditions of entry of horses intended for slaughter under subheading
0101 19 10 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 60 -

END-USE: Commission Regulation (EEC) No 4136/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 485/79 ⁽⁶⁾ determined the conditions of entry of horses intended for slaughter under subheading 01.01 A II of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 485/79 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 refers in subheading 0101 19 10 to horses for slaughter; whereas entry of such horses under this subheading is subject to conditions laid down in the relevant Community provisions; whereas, in order to ensure uniform application of the nomenclature and rates of duty of the combined nomenclature, provisions are necessary to fix those conditions;

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 64, 14. 3. 1979, p. 49.

Whereas since the tariff reduction on the slaughter of imported horses is high, it is necessary to make provision, in particular, for:

1. the importer to be required to ensure that the horses are slaughtered, as well as to give security for and, where necessary, to pay the difference between the customs duty under subheading 0101 19 90 and that under subheading 0101 19 10 of the combined nomenclature;
2. the horses to be identified in such a manner that they may be traced continuously from the time they enter into free circulation until their slaughter;
3. conveyance of horses between the customs office and the slaughterhouse to be by duly sealed means of transport;
4. proof to be produced that the horses have been slaughtered in accordance with the conditions laid down in this Regulation.

Whereas while there is no harmonization at Community level of health provisions relating to horses intended for slaughter, such horses are not in practice removed from one Member State to another; whereas under these conditions it does not appear necessary to lay down provisions concerning the transfer of such horses from one Member State to another;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The entry under subheading 0101 19 10 of the combined nomenclature of horses intended for slaughter shall be subject to the conditions of Articles 2 to 7.

Article 2

1. At the time of entry into free circulation, each horse must be identified to the satisfaction of the competent authorities by a clearly legible mark resulting from the removal of hair, by means of scissors or otherwise, from the left shoulder, comprising the mark 'X' to indicate that the horse is intended for slaughter, and a number to enable a horse to be identified from the time of entry into free circulation to the time of slaughter.

END-USE: Commission Regulation (EEC) No 4136/87

This marking must be done either before or at the time of release of the horses for free circulation.

2. The details of the marking shall be given in the entry for free circulation of the horses concerned. A copy of this entry shall accompany the horses, and must reach the authority referred to in Article 4 (1).

Article 3

1. After completion of the customs formalities relating to entry into free circulation, the horses must be brought directly by means of transport duly sealed by the competent authority, without prejudice to any national provisions concerning the breaking and replacement of seals in cases of emergency, to a slaughterhouse recognized by the competent authorities, to be slaughtered.

2. On arrival at the slaughterhouse, the vehicle must be unsealed and the horses discharged in the presence of the competent authority.

3. However, the provisions of paragraphs 1 and 2 do not apply when the customs office where the formalities referred to in paragraph 1 are completed is in the slaughterhouse, if the horses are immediately taken into the charge of the authority referred to in Article 4 (1).

Moreover, when the customs office at which the formalities referred to in paragraph 1 are completed is in the immediate vicinity of the slaughterhouse, the competent authority may, instead of using seals, take appropriate control measures to ensure that the horses are transferred directly to the slaughterhouse and are taken into the charge of the authority referred to in Article 4 (1).

Article 4

1. Proof that the horses have been slaughtered must be supplied, either by a certificate issued by the authority empowered to do so, or by an endorsement added by that authority to the copy entry referred to in Article 2 (2) which establishes that the identity of the slaughtered animals conforms with the details set out on the entry into free circulation.

2. Within 18 days from the date of acceptance of the entry into free circulation of the horses, proof that slaughter has taken place must reach the customs office where the said entry was presented, either directly from the authority referred to in paragraph 1, or, on its behalf, from the importer, in accordance with the decision of the Member State concerned.

Article 5

If on arrival at the slaughterhouse the horse cannot be identified, or the provisions of Article 3 have not been

fulfilled, the competent authority must immediately inform the competent customs authority, which shall take action as necessary.

Article 6

1. The importer shall:

- (a) ensure that the horses are slaughtered in accordance with the conditions laid down in this Regulation;
- (b) provide security, the form of which shall be specified by the competent authorities, in respect of the difference between the amount resulting from the application, at the date of acceptance by the competent authorities of the entry for release of the horses into free circulation, of the customs duty under subheading 0101 19 90 and that under subheading 0101 19 10 of the combined nomenclature;
- (c) pay the difference referred to in (b) where the conditions laid down in this Regulation have not been complied with, except where in the opinion of the competent authorities there are no grounds for considering that a fraudulent act has been committed;
- (d) at their request, allow the competent authorities to inspect all books, documents and accounts relating to the horses in question;
- (e) submit to any measure of control which the competent authorities may deem appropriate to check the actual slaughter of the horses.

2. The security shall be released immediately after either provision of proof of slaughter under the conditions laid down in this Regulation, or payment of the difference referred to in paragraph 1 (b).

Article 7

For the purposes of this Regulation, the territory of the Benelux Economic Union shall be considered to be a single Member State.

Article 8

Regulation (EEC) No 485/79 is hereby repealed.

Article 9

Each Member State shall inform the Commission of the steps taken by its central administration for the purpose of applying this Regulation.

The Commission shall forthwith communicate this information to the other Member States.

Article 10

This Regulation shall enter into force on 1 January 1988.

END-USE: Commission Regulation (EEC) No 4136/87

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

Done at Brussels, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

END-USE: Commission Regulation (EEC) No 4137/87

COMMISSION REGULATION (EEC) No 4137/87

of 9 December 1987

determining the conditions of entry of goods under subheadings 0408 11 90, 0408 19 90, 0408 91 90, 0408 99 90, 1106 20 10, ex 2501 00 51, 3502 10 10 and 3502 90 10 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 63 -

END-USE: Commission Regulation (EEC) No 4137/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 2696/77 ⁽⁶⁾, as last amended by Regulation (EEC) No 1284/80 ⁽⁷⁾, determined the conditions of entry of goods under subheadings 04.05 B II, 11.04 ex B I and C I, 25.01 A II a) and 35.02 A I, of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System, and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently shown to be appropriate, for reasons of clarity, to replace Regulation (EEC) No 2696/77 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas Regulation (EEC) No 2658/87 refers to:

- eggs not in shell and egg yolks, other than suitable for human consumption, of subheadings 0408 11 90, 0408 19 90, 0408 91 90 and 0408 99 90;

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.

⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽⁶⁾ OJ No L 314, 8. 12. 1977, p. 17.

⁽⁷⁾ OJ No L 132, 29. 5. 1980, p. 11.

- flour and meal of sago and of roots and tubers falling within heading No 0714, denatured, of subheading 1106 20 10,

- common salt (including table salt) and pure sodium chloride, whether or not in aqueous solution, denatured, of subheading ex 2501 00 51,

- albumins to be rendered unfit for human consumption, of subheadings 3502 10 10 and 3502 90 10

of the combined nomenclature;

Whereas entry under these subheadings is subject to conditions laid down in the relevant Community provisions;

Whereas, in the circumstances, these conditions would inevitably involve denaturing with a view to rendering these products unfit for human consumption;

Whereas for such denaturing, in order to avoid, on the one hand, disparities in the application of the combined nomenclature as well as deflections of trade and economic activity within the Community and to permit, on the other hand, the free circulation of denatured products, it is agreed, in the interests of all concerned and in order to lighten as far as possible the burden falling on national administrations, Community methods of denaturing should be established;

Whereas, to this end, a mandatory list should be drawn up of denaturants possessing, where necessary, specific properties; whereas this list should include an indication of the minimum quantity of denaturant to be used for the purpose of denaturing a specified quantity of the product; whereas, however, in order to allow for any unforeseen needs which might arise in a Member State, provision should be made to enable the State concerned to permit the temporary use of another denaturant;

Whereas the denatured products in question are normally used in industries other than the animal feed-manufacturing industry; whereas, moreover, when such products are used in the latter industry or are consumed as such by animals, it is necessary to ensure that denaturing takes place in accordance with the provisions of Council Directive 70/524/EEC of 23 November 1970 concerning additives in feedingstuffs ⁽⁸⁾, as last amended by Directive 87/317/EEC ⁽⁹⁾;

⁽⁸⁾ OJ No L 270, 14. 12. 1970, p. 1.

⁽⁹⁾ OJ No L 160, 20. 6. 1987, p. 34.

END-USE: Commission Regulation (EEC) No 4137/87

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The entry of:

- eggs not in shell and egg yolks, other than suitable for human consumption,
- flour and meal of sago and of roots and tubers falling within heading No 0714,
- denatured common salt (including table salt) and pure sodium chloride, whether or not in aqueous solution, denatured,
- albumins to be rendered unfit for human consumption,

falling respectively within subheadings:

- 0408 11 90, 0408 19 90, 0408 91 90 and 0408 99 90,
- 1106 20 10,
- ex 2501 00 51,
- ex 3502 10 10 and ex 3502 90 10,

of the combined nomenclature shall be subject to the condition that these goods are denatured so as to make them unfit for human consumption by means of one of the denaturants referred to in Annexes A, B, C and D respectively.

Article 2

The denaturing of the products referred to in Article 1 shall be carried out by using the quantities of denaturant referred to in the Annexes to this Regulation in respect of each denaturant.

Denaturing shall be carried out in such a way as to ensure that the product to be denatured and the denaturant are homogeneously mixed and cannot be separated again in a manner which is economically viable.

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

Done at Brussels, 9 December 1987.

Article 3

Notwithstanding Article 1, any Member State may temporarily approve the use of a denaturant not specified in the Annexes to this Regulation. In such a case, a notification shall be sent to the Commission within 30 days, giving detailed particulars of such denaturants and of the quantities used. The Commission shall inform the other Member States as soon as possible.

The Nomenclature Committee shall take up the question under the provisions of Article 8 and, if appropriate, Article 11 of Regulation (EEC) No 2658/87.

If, on expiry of 18 months from the date of receipt by the Commission of the notification, the Committee has not delivered an opinion to the effect that the denaturant in question be included in an Annex to this Regulation, then use of such denaturant shall forthwith cease in all Member States.

Article 4

This Regulation shall apply without prejudice to the provisions of Directive 70/524/EEC.

Article 5

Regulation (EEC) No 2696/77 is hereby repealed.

Article 6

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation.

The Commission shall forthwith communicate this information to the other Member States.

Article 7

This Regulation shall enter into force on 1 January 1988.

For the Commission
COCKFIELD
Vice-President

END-USE: Commission Regulation (EEC) No 4137/87

ANNEX A

Product to be denatured	Denaturant	
	Name	Minimum quantity to be used in g per 100 kg of product to be denatured
Eggs not in shell and egg yolks, other than suitable for human consumption (subheadings 0408 11 90, 0408 19 90, 0408 91 90, 0408 99 90 of the combined nomenclature)	Spirit of turpentine	500
	Essence of lavender	100
	Oil of rosemary	150
	Birch oil	100
	Fish meal of subheading 2301 20 00 of the combined nomenclature, having a characteristic odour and containing by weight in the dry matter at least: — 62,5% crude protein and — 6% crude lipids (fatty matter)	5 000

ANNEX B

Product to be denatured	Denaturant	
	Name	Minimum quantity to be used in g per 100 kg of product to be denatured
Flour and meal of sago and of roots and tubers falling within heading No 0714 of the combined nomenclature, denatured (subheading 1106 20 10 of the combined nomenclature)	Fish oil or fish liver oil, filtered but not deodorized or decolorized, with no additives	1 000
	Fish meal of subheading 2301 20 00 of the combined nomenclature, having a characteristic odour and containing by weight in the dry matter at least: — 62,5% crude protein and — 6% crude lipids (fatty matter)	5 000

END-USE: Commission Regulation (EEC) No 4137/87

ANNEX C

Product to be denatured	Denaturant			
	Name			Minimum quantity to be used in g per 100 kg or product to be denatured
	Chemical name or description	Common name	Colour index ⁽¹⁾	
Common salt (including table salt) and pure sodium chloride, whether or not in aqueous solution, denatured (subheading ex 2501 00 51 of the combined nomenclature)	Sodium salt of 4-sulphobenzeneazoresorcinol, or 2,4-dihydroxybenzene-4-sulphonic acid (colour: yellow)	Chrysoine S	14 270	6
	Disodium salt of 1-(4-sulpho-1-phenylazo)-4-aminobenzene-5-sulphonic acid (colour: yellow)	Fast yellow AB	13 015	6
	Tetrasodium salt of 1-(4-sulpho-1-naphthylazo)-2-naphthol-3,6,8-trisulphonic acid (colour: red)	Ponceau 6R	16 290	1
	Tetrabromofluorescein (colour: fluorescent yellow)	Eosine	45 380	0,5
	Naphthalene	Naphthalene	—	250
	Powdered soap	Powdered soap	—	1 000
	Sodium or potassium dichromate (colour: yellow)	Sodium or potassium dichromate	—	30
	Iron oxide containing not less than 50% of Fe ₂ O ₃ by weight	Iron oxide	45 380	250
	The iron oxide should be dark red to brown, and should take the form of a fine powder of which at least 90% passes through a sieve having a mesh of 0,10 mm			
Sodium hypochlorite	Sodium hypochlorite	—	3 000	

⁽¹⁾ This column contains the corresponding numbers of the 'Rowe Colour Index' third edition, 1971, Bradford, England.

ANNEX D

Product to be denatured	Denaturant	
	Name	Minimum quantity to be used in g per 100 kg of product to be denatured
Albumins to be rendered unfit for human consumption (subheadings 3502 10 10 and 3502 90 10 of the combined nomenclature)	Oil of rosemary (for liquid albumins only)	150
	Crude oil of camphor (for liquid and solid albumins)	2 000
	White oil of camphor (for liquid and solid albumins)	2 000
	Sodium azide (for liquid and solid albumins)	100
	Diethanolamine (for solid albumins only)	6 000

END-USE: Commission Regulation (EEC) No 4138/87

COMMISSION REGULATION (EEC) No 4138/87

of 9 December 1987

determining the conditions under which contain potatoes, sweet corn, cereals, oil seeds and oleaginous fruit, for sowing, are eligible on import for a favourable tariff arrangement by reason of their end-use.

- O.J. No L 387 of 31.12.1987, p. 67 -

END-USE: Commission Regulation (EEC) No 4138/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987, on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article II thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff⁽²⁾, as last amended by Regulation (EEC) No 3529/87⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84⁽⁵⁾, Commission Regulation (EEC) No 1536/77⁽⁶⁾, as last amended by Regulation (EEC) No 1259/82⁽⁷⁾, determined the condition of entry of seeds under subheadings 07.01 A1, 10.01 A, 10.05 A, 10.06 A and 12.01 A of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 1536/77 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reason, it is appropriate to incorporate in this new text all the amendments made to date; whereas it is also appropriate to add sorghum for which a new tariff line has recently been created;

Whereas Regulation (EEC) No 2658/87 refers in the subheadings reproduced in Article 1 to potatoes, cereals, oils

seeds and oleaginous fruit, indicated in the respective subheadings; whereas entry under these subheadings is subject to the conditions laid down in the relevant Community provisions; whereas, in order to ensure uniform application of the Common Customs Tariff, provisions specifying those conditions must be laid down;

Whereas the Council has adopted Directive 66/403/EEC of 14 June 1966 on the marketing of seed potatoes⁽⁸⁾, as last amended by Directive 87/374/EEC⁽⁹⁾, Council Directive 66/402/EEC of 14 June 1966 on the marketing of cereal seed⁽¹⁰⁾, as last amended by Directive 87/120/EEC⁽¹¹⁾ and which also refers to sweet corn seed and Directive 69/208/EEC of 30 June 1969 on the marketing of seed of oil and fibre plants⁽¹²⁾, as last amended by Directive 87/120/EEC;

Whereas Articles 15, 16 and 15 respectively of these Directives provide that the Council shall determine whether seeds harvested in a third country and affording the same assurances as regards their characteristics and the arrangements for their examination, for ensuring identity, for marking and for control are equivalent in these respects to seeds harvested within the Community and complying with the provisions of the Directive concerned;

Whereas the Council has made such determinations with regard to certain non-member countries,

- in the case of seed potatoes, by its Fourth Council Decision 81/956/EEC of 16 November 1981, on the equivalence of seed potatoes produced in third countries⁽¹³⁾, as last amended by Decision 87/144/EEC⁽¹⁴⁾,
- in the case of spelt, hybrid maize seed, rice straw, grain sorghum and oil seeds and oleaginous fruit, by its Seventh Council Decision 85/356/EEC of 27 June 1985, on the equivalence of seeds produced in third countries⁽¹⁵⁾, as last amended by Decision 87/521/EEC⁽¹⁶⁾ and by its

(¹) OJ No L 256, 7. 9. 1987, p. 1.
 (²) OJ No L 172, 22. 7. 1968, p. 1.
 (³) OJ No L 336, 26. 11. 1987, p. 3.
 (⁴) OJ No L 14, 21. 1. 1969, p. 1.
 (⁵) OJ No L 191, 19. 7. 1984, p. 1.
 (⁶) OJ No L 171, 9. 7. 1977, p. 13.
 (⁷) OJ No L 147, 26. 5. 1982, p. 10.

(⁸) OJ No 125, 11. 7. 1966, p. 2320/66.
 (⁹) OJ No L 197, 19. 7. 1987, p. 36.
 (¹⁰) OJ No 125, 11. 7. 1966, p. 2309/66.
 (¹¹) OJ No L 49, 18. 2. 1987, p. 39.
 (¹²) OJ No L 169, 10. 7. 1969, p. 3.
 (¹³) OJ No L 351, 7. 12. 1981, p. 1.
 (¹⁴) OJ No L 57, 27. 2. 1987, p. 5.
 (¹⁵) OJ No L 195, 26. 7. 1985, p. 20.
 (¹⁶) OJ No L 304, 27. 10. 1987, p. 42.

END-USE: Commission Regulation (EEC) No 4138/87

Seventh Council Decision 85/355/EEC of 27 June 1985 on the equivalence of field inspections carried out in third countries on seed producing crops ⁽¹⁾ as last amended by Decision 87/520/EEC ⁽²⁾.

Whereas it follows from the very terms in which the three abovementioned subheadings are drawn that products may be entered under one of these subheadings only if they have specific characteristics which make them suitable for sowing;

Whereas certain specific characteristics were prescribed by the Council when it determined that there was equivalence between the plants and seeds in question produced in certain non-member countries and plants and seeds of the same kind harvested within the Community; whereas the said characteristics should therefore constitute the conditions of entry under the subheadings concerned;

Whereas, as regards spelt, rice, maize, sorghum, oil seeds and oleaginous fruit of a kind to which the provisions of Directives 66/402/EEC and 69/208/EEC do not apply, it is appropriate, pending harmonization at Community level of provisions for these goods and given that there is little trade in them, to make their entry under their respective subheadings referred to in Article 1 respectively subject to conditions to be established by the competent authorities of the Member States;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The entry of potatoes, sweet corn, cereals, oil seeds and oleaginous fruit, listed below, under their respective subheadings in the combined nomenclature shall be subject to the conditions laid down in Articles 2 to 5:

Description	CN code
Seed potatoes	0701 10 00
Sweet corn, hybrids for sowing	0712 90 11
Cereals:	
— Spelt for sowing	1001 90 10
— Hybrid maize seed	1005 10 11
	1005 10 13
	1005 10 15
	1005 10 19
— Rice for sowing	1006 10 10
— Sorghum hybrid for sowing	1007 00 10

⁽¹⁾ OJ No L 195, 26. 7. 1985, p. 1.

⁽²⁾ OJ No L 304, 27. 10. 1987, p. 40.

Description	CN code
Oil seeds and fruits, whether or not broken:	
— Soya beans for sowing	1201 00 10
— Groundnuts for sowing	1202 10 10
— Linseed for sowing	1204 00 10
— Pope or colza seeds for sowing	1205 00 10
— Sunflower seeds for sowing	1206 00 10
— Palm nuts and kernels for sowing	1207 10 10
— Cotton seeds for sowing	1207 20 10
— Castor oil seeds for sowing	1207 30 10
— Sesamum seeds for sowing	1207 40 10
— Mustard seeds for sowing	1207 50 10
— Safflower seeds for sowing	1207 60 10
— Poppy seeds for sowing	1207 91 10
— Shea nuts (karite nuts) for sowing	1207 92 10
— Other seeds for sowing	1207 99 10

Article 2

Seed potatoes shall satisfy the conditions laid down in accordance with Article 15 of Directive 66/403/EEC.

Article 3

Sweet corn, spelt, hybrid maize, rice and sorghum hybrid for sowing shall satisfy the conditions laid down in accordance with Article 16 of Directive 66/402/EEC.

Article 4

Oil seeds and oleaginous fruits for sowing shall satisfy the conditions laid down in accordance with Article 15 of Directive 69/208/EEC.

Article 5

Sweet corn, spelt, hybrid maize, rice, sorghum hybrid, oil seeds and oleaginous fruit of a kind to which the provisions of Directives 66/402/EEC and 69/208/EEC do not apply shall only be entered under the subheadings indicated in Article 1 if the party concerned proves to the satisfaction of the competent authorities of the Member States that these products are in practice intended for sowing.

Article 6

Regulation (EEC) No 1536/77 is hereby repealed.

END-USE: Commission Regulation (EEC) No 4138/87

Article 7

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation.

The Commission shall forthwith communicate this information to the other Member States.

Article 8

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

END-USE: Commission Regulation (EEC) No 4140/87

COMMISSION REGULATION (EEC) No 4140/87

of 9 December 1987

determining the conditions of entry of bolting cloth, not made up, under subheading
5911 20 00 of the combined nomenclature

- O.J. No L 387 of 31.12.1987, p. 74 -

END-USE: Commission Regulation (EEC) No 4140/87

THE COMMISSION OF THE EUROPEAN COMMUNITIES

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968, on the Common Customs Tariff ⁽²⁾, as last amended by Regulation (EEC) No 3529/87 ⁽³⁾, established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas, on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff ⁽⁴⁾, as last amended by Regulation (EEC) No 2055/84 ⁽⁵⁾, Commission Regulation (EEC) No 1537/77 ⁽⁶⁾, determined the conditions of entry of bolting cloth, not made up, under subheading 59.17 B of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 1537/77 by a new regulation taking over the new nomenclature as well as the new legal base;

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

Done at Brussels, 9 December 1987.

Whereas Regulation (EEC) No 2658/87 refers under subheading 5911 20 00 of the combined nomenclature to bolting cloth, whether or not made up;

Whereas entry of bolting cloth, not made up, under this subheading is subject to conditions laid down in the relevant Community provisions; whereas, in order to ensure uniform application of the combined nomenclature, provisions specifying those conditions must be laid down;

Whereas, in order to achieve the objective in view, marking in accordance with precise technical instructions need be the only condition;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The entry of bolting cloth, not made up, under subheading 5911 20 00 of the combined nomenclature shall be subject to the condition that it is marked in the manner shown in the Annex.

Article 2

Regulation (EEC) No 1537/77 is hereby repealed.

Article 3

This Regulation shall enter into force on 1 January 1988.

For the Commission
COCKFIELD
Vice-President

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.
⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.
⁽³⁾ OJ No L 336, 26. 11. 1987, p. 3.
⁽⁴⁾ OJ No L 14, 21. 1. 1969, p. 1.
⁽⁵⁾ OJ No L 191, 19. 7. 1984, p. 1.
⁽⁶⁾ OJ No L 171, 9. 7. 1977, p. 15.

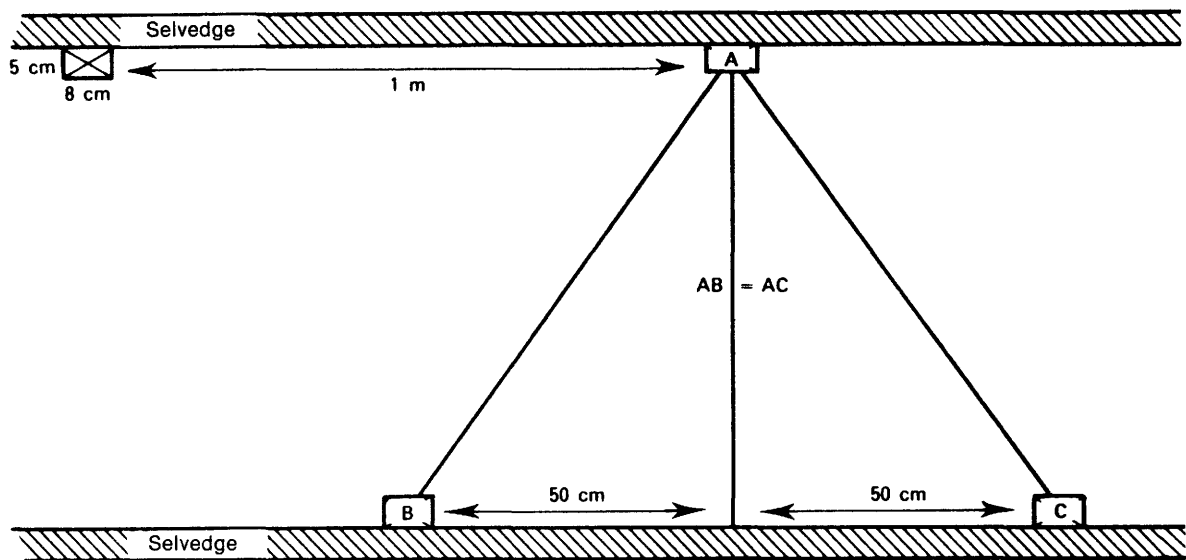


END-USE: Commission Regulation (EEC) No 4140/87

ANNEX

Marking of bolting cloth, not made up

A mark consisting of a rectangle and its diagonals must be reproduced at regular intervals along both edges of the fabric — without encroaching on the selvages — in such a way that the distance between two consecutive marks, measured between the adjacent ends, of the rectangles, is not more than one metre and that the marks on one edge are staggered so as to be half way between those on the other edge (the centre of each mark must be equidistant from the centre of the two nearest marks on the opposite edge). Each mark is to be so positioned that the long sides of the rectangle are parallel to the warp of the fabric (see sketch below).



The thickness of the lines forming the sides of the rectangle must be 5 mm, and that of the diagonals 7 mm. The rectangle measured from the outer edge of the lines must be at least 8 cm in length and 5 cm in width.

The marks must be printed in a single colour contrasting with the colour of the fabric and must be indelible.



RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

COUNCIL REGULATION (EEC) No 918/83

of 28 March 1983

setting up a Community system of reliefs from customs duty

O.J. N° L105 of 23.04.1983, p. 1

MODIFICATIONS (within the text)

1. Art. 135, 143 modified by the Act of Accession of Spain and Portugal of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 139, 152)
2. Arts. 29, 30, 46 modified by Council Regulation (EEC) N° 3822/85 of 20 December 1985
(O.J. N° L370 of 31.12.1985, p. 22)
3. Art. 1 and annexes modified by Commission Regulation (EEC) No 3691/87 of 9 December 1987
(O.J. No L 347 of 11.12.87, p. 3)
4. Modified by Council Regulation (EEC) No 1315 of 3 May 1988
(O.J. No L 123 of 17.05.1988, p. 2)
5. Insertion of Articles 59a and 59b by Council Regulation (EEC) No 4235/88
(O.J. No L 373 of 31.12.1988, p. 1)

In Articles 1, 4, 22, 45, 52 to 56, 65, 72, 73, 86, 87, 117 and 120 of Regulation (EEC) No 918/83, 'Community' is replaced by 'customs territory of the Community'.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

2. For the purposes of this Regulation:

- (a) 'import duties' means customs duties and charges having equivalent effect and also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;
- (b) 'export duties' means agricultural levies and other export charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;
- (c) 'personal property' means any property intended for the personal use of the persons concerned or for meeting their household needs.

The following, in particular, shall constitute 'personal property':

- household effects,
- cycles and motor cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions appropriate to normal family requirements, household pets and saddle animals, as well as the portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute 'personal property'. Personal property must not be such as might indicate, by its nature or quantity, that it is being imported for commercial reasons;

- (d) 'household effects' means personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs;

- (e) "alcoholic products" means products (beer, wine, aperitifs with a wine en alcohol base, brandies, liquers or spirituous beverages, etc.) falling within heading Nos 2203 to 2208 of the Combined Nomenclature.'

Article 1

1. This Regulation sets out those cases in which, owing to special circumstances, relief from import or export duties shall be granted respectively when goods are put into free circulation or are exported from the Community.

3. Save as otherwise provided in this Regulation for the purpose of applying Chapter I, the concept of third countries also includes those parts of Member States' territories excluded from the customs territory of the Community by virtue of Regulation (EEC) No 2151/84 (1).

(1) OJ No L 197, 27. 7. 1984, p. 1.'

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

CHAPTER I

RELIEF FROM IMPORT DUTY

TITLE I

PERSONAL PROPERTY BELONGING TO NATURAL PERSONS TRANSFERRING THEIR NORMAL PLACE OF RESIDENCE FROM A THIRD COUNTRY TO THE COMMUNITY

Article 2

Subject to Articles 3 to 10, personal property imported by natural persons transferring their normal place of residence from a third country to the customs territory of the Community shall be admitted free of import duties.

Article 3

The relief shall be limited to personal property which:

- (a) except in special cases justified by the circumstances, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date on which he ceases to have his normal place of residence in the third country of departure;
- (b) is intended to be used for the same purpose at his new normal place of residence.

In addition, Member States may make relief conditional upon such property having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which it is normally liable.

Article 4

Relief may be granted only to persons whose normal place of residence has been outside the Community for a continuous period of at least 12 months.

However, the competent authorities may grant exceptions to the rule in the first paragraph provided that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months.

Article 5

No relief shall be granted for:

- (a) alcoholic products;

- (b) tobacco or tobacco products;

- (c) commercial means of transport;

- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Article 6

Except in special cases, relief shall be granted only in respect of personal property entered for free circulation within 12 months from the date of establishment, by the person concerned, of his normal place of residence in the customs territory of the Community.

The personal property may be released for free circulation in several separate consignments within the period referred to in the preceding paragraph.

Article 7

1. Until 12 months have elapsed from the date on which its entry for free circulation was accepted, personal property which has been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the property concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of property and the customs value ascertained or accepted on that date by the competent authorities.

Article 8

1. By way of derogation from the first paragraph of Article 6, relief may be granted in respect of personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Community, provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

2. Where use is made of the provisions of paragraph 1, the period laid down in Article 3 (a) shall be calculated from the date on which the personal property is brought into the customs territory of the Community.

Article 9

1. Where, owing to occupational commitments, the person concerned leaves the third country where he had his normal place of residence without simultaneously establishing his normal place of residence in the customs territory of the Community, although having the intention of ultimately doing so, the competent authorities may authorize duty-free admission of the personal property which he transfers into the said territory for this purpose.

2. Duty-free admission of the personal property referred to in paragraph 1 shall be granted in accordance with the conditions laid down in Articles 2 to 7, on the understanding that:

- (a) the periods laid down in Article 3 (a) and the first paragraph of Article 6 shall be calculated from the date on which the personal property is brought into the customs territory of the Community;
- (b) the period referred to in Article 7 (1) shall be calculated from the date when the person concerned actually establishes his normal place of residence in the customs territory of the Community.

3. Duty-free admission shall also be subject to an undertaking from the person concerned that he will actually establish his normal place of residence in the customs territory of the Community within a period laid down by the competent authorities in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

Article 10

The competent authorities may derogate from Articles 3 (a) and (b), 5 (c) and (d) and 7, when a person has to transfer his normal place of residence from a third country to the customs territory of the Community as a result of exceptional political circumstances.

TITLE II

GOODS IMPORTED ON THE OCCASION OF A MARRIAGE

Article 11

1. Subject to Articles 12 to 15, trousseaux and household effects, whether or not new, belonging to a

person transferring his or her normal place of residence from a third country to the customs territory of the Community on the occasion of his or her marriage, shall be admitted free of import duties.

2. Subject to the same conditions, presents customarily given on the occasion of a marriage, which are received by a person fulfilling the conditions laid down in paragraph 1 from persons having their normal place of residence in a third country shall also be admitted free of import duties. The value of each present admitted duty-free may not, however, exceed 1 000 ECU.

Article 12

The relief referred to in Article 11 may be granted only to persons:

- (a) whose normal place of residence has been outside the customs territory of the Community for a continuous period of at least 12 months. However, derogations from this rule may be granted provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community for a continuous period of at least 12 months;
- (b) who produce evidence of their marriage.

Article 13

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Article 14

1. Save in exceptional circumstances, relief shall be granted only in respect of goods entered for free circulation:

- not earlier than two months before the date fixed for the wedding (in this case the relief shall be subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities), and
- not later than four months after the date of the wedding.

2. The goods referred to in Article 11 may be released for free circulation in several separate consignments within the period referred to in paragraph 1 above.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

Article 15

1. Until 12 months have elapsed from the date on which their entry for free circulation was accepted, goods which have been admitted duty-free under Article 11 may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE III

PERSONAL PROPERTY ACQUIRED BY INHERITANCE

Article 16

1. Subject to Articles 17 to 19, personal property acquired by inheritance, by a natural person having his normal place of residence in the customs territory of the Community shall be admitted free of import duties.

2. For the purposes of paragraph 1, 'personal property' means all the property referred to in Article 1 (2) (c) constituting the estate of the deceased.

Article 17

No relief shall be granted for:

- (a) alcoholic products;
- (b) tobacco and tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;
- (e) stocks of raw materials and finished or semi-finished products;

- (f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 18

1. Relief shall be granted only for personal property entered for free circulation not later than two years from the date on which the person concerned becomes entitled to the property (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

2. The personal property may be imported in several separate consignments within the period referred to in paragraph 1.

Article 19

Articles 16 to 18 shall apply *mutatis mutandis* to personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Community.

TITLE IV

HOUSEHOLD EFFECTS FOR FURNISHING A SECONDARY RESIDENCE

Article 20

Subject to the provisions of Articles 21 to 24, household effects imported by a natural person having his normal place of residence outside the Community for the purpose of furnishing a secondary residence in the customs territory of the Community shall be admitted free of import duties.

Article 21

The relief shall be limited to household effects which:

- (a) except in special cases justified by the circumstances, have been owned and used by the person concerned for a minimum of six months before the date on which the household effects in question were exported;

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

(b) are appropriate both by nature and by quantity to the normal furnishings of the said secondary residence.

Article 22

Relief shall be granted only to persons who:

- (a) have had their normal place of residence outside the Community for a continuous period of at least 12 months;
- (b) are the owners of the secondary residence in question or have rented it for not less than two years; and
- (c) undertake not to let this secondary residence to third parties while they or their families are absent.

Relief may be limited to one occasion for one and the same secondary residence.

Article 23

The grant of relief may be made subject to the establishment of a guarantee to ensure payment of any customs debt which may arise pursuant to Article 24.

Article 24

1. Hire or transfer of the secondary residence to a third person before the expiry of a period of two years from the date of acceptance of the entry for free circulation of the household effects shall entail payment of the relevant import duties on them, at the rate applying on the date of such hire or transfer, on the basis of the type of effects and the customs value ascertained or accepted on that date by the competent authorities.

Nevertheless, the relief shall continue to apply if the household effects concerned are used to furnish a new secondary residence, provided that the provisions of Article 22 (b) and (c) are respected.

2. Any loan, giving as security, hiring out or transfer, whether for a consideration or free of charge, of the household effects themselves to a third person before the expiry of a period of two years from the date of acceptance of their entry for free circulation shall likewise entail payment of the relevant duties under the same conditions as those referred to in the first subparagraph of paragraph 1.

This period may be extended up to 10 years for valuable household effects.

TITLE V

SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER SCHOLASTIC HOUSEHOLD EFFECTS

Article 25

1. Outfits, scholastic materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in the customs territory of the Community for the purpose of studying there and intended for their personal use during the period of their studies shall be admitted free of import duties.

2. For the purposes of paragraph 1:

- (a) 'pupil or student' means any person enrolled in an educational establishment in order to attend full-time the courses offered therein;
- (b) 'outfit' means underwear or household linen as well as clothing, whether or not new;
- (c) 'scholastic materials' means objects and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Article 26

Relief shall be granted at least once per school year.

TITLE VI

CONSIGNMENTS OF NEGLIGIBLE VALUE

Article 27

Subject to Article 28, any consignment dispatched to its consignee by letter or parcel post containing goods of a total value not exceeding 10 ECU shall be admitted free of import duties.

Article 28

The relief shall not apply to the following:

- (a) alcoholic products;

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

(b) perfumes and toilet waters;

(c) tobacco or tobacco products.

TITLE VII

Consignments sent by one private individual to another*Article 29*

1. Subject to Articles 30 and 31, goods contained in consignments sent from a third country by a private individual to another private individual living in the customs territory of the Community shall be admitted free of import duties, provided that such importations are not of a commercial nature.

The relief provided for under this paragraph shall not apply to goods in consignments sent from the island of Heligoland.

2. For the purposes of paragraph 1, imported consignments are "not of a commercial nature" if they:

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial intent,
- are sent to the consignee by the consignor free of payment of any kind.

Article 30

The relief referred to in Article 29 (1) shall apply to a value of 45 ECU per consignment, including the value of goods referred to in Article 31.

Where the total value per consignment of two or more items exceeds the amount referred to in the first subparagraph, relief up to that amount shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 31

The relief referred to in Article 29 (1) shall be limited, per consignment, to the quantities given against each of the goods listed below:

- (a) tobacco products:
- 50 cigarettes, or
 - 25 cigarillos (cigars of a maximum weight of three grams each), or
 - 10 cigars, or
 - 50 grams of smoking tobacco, or
 - a proportional assortment of these different products;

(b) alcohols and alcoholic beverages:

- distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume; non-denatured ethyl alcohol of 80 % volume and over: one litre, or
- distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, saké or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume; sparkling wines, liqueur wines: one litre, or a proportional assortment of these different products and
- still wines: two litres;

(c) perfumes: 50 grams, or
toilet waters: 0,25 litre.

TITLE VIII

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES FROM A THIRD COUNTRY INTO THE COMMUNITY*Article 32*

1. Without prejudice to the measures in force in the Member States with regard to industrial and commercial policy, and subject to Articles 33 to 37, the capital goods and other equipment belonging to undertakings which definitively cease their activity in a third country and move to the customs territory of the Community in order to carry on a similar activity there, shall be admitted free of import duties.

Where the undertaking transferred is an agricultural holding, its livestock shall also be admitted free of import duties.

2. For the purposes of paragraph 1, 'undertaking' means an independent economic unit of production or of the service industry.

Article 33

Relief shall be limited to capital goods and other equipment which:

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

- (a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months before the date on which the undertaking ceased to operate in the third country from which it has transferred its activities;
- (b) are intended to be used for the same purposes after the transfer;
- (c) are appropriate to the nature and size of the undertaking in question.

Article 34

No relief shall be granted to undertakings the transfer of which into the customs territory of the Community is consequent upon or is for the purpose of merging with, or being absorbed by, an undertaking established in the customs territory of the Community, without a new activity being set up.

Article 35

No relief shall be granted for:

- (a) means of transport which are not of the nature of instruments of production or of the service industry;
- (b) supplies of all kinds intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

Article 36

Except in special cases justified by the circumstances, the relief referred to in Article 32 shall be granted only for capital goods and other equipment entered for free circulation before the expiry of a period of 12 months from the date when the undertaking ceased its activities in the third country of departure.

Article 37

1. Until 12 months have elapsed from the date on which their entry for free circulation was accepted, capital goods and other equipment which have been admitted duty-free may not be lent, given as security,

hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

This period may be extended to up to 36 months as concerns hiring out or transfer where there is a risk of abuse.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 38

Articles 32 to 37 shall apply *mutatis mutandis* to capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profitmaking activity who transfer this activity from a third country into the customs territory of the Community.

TITLE IX

PRODUCTS OBTAINED BY COMMUNITY FARMERS ON PROPERTIES LOCATED IN A THIRD COUNTRY

Article 39

1. Subject to Articles 40 and 41, agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Community, which are operated by agricultural producers having their principal undertaking within the said customs territory and adjacent to the third country concerned shall be admitted free of import duties.

2. To benefit from the provisions of paragraph 1, stock-farming products must be derived from animals which originated in the Community or have entered into free circulation therein.

Article 40

Relief shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

Article 41

Relief shall be granted only for products brought into the customs territory of the Community by the agricultural producer or on his behalf.

Article 42

Articles 39 to 41 shall apply *mutatis mutandis* to the products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Community fishermen and to the products of hunting activities carried out on such lakes or waterways by Community sportsmen.

TITLE X

SEEDS, FERTILIZERS AND PRODUCTS FOR THE TREATMENT OF SOIL AND CROPS IMPORTED BY AGRICULTURAL PRODUCERS IN THIRD COUNTRIES FOR USE IN PROPERTIES ADJOINING THOSE COUNTRIES

Article 43

Subject to Article 44, seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the Community adjoining a third country and operated by agricultural producers having their principal undertaking within the said third country and adjacent to the customs territory of the Community, shall be admitted free of import duties.

Article 44

1. Relief shall be limited to the quantities of seeds, fertilizers or other products required for the purpose of operating the property.
2. It shall be granted only for seeds, fertilizers or other products imported directly into the customs territory of the Community by the agricultural producer or on his behalf.
3. Member States may make relief conditional upon the granting of reciprocal treatment.

TITLE XI

GOODS CONTAINED IN TRAVELLERS' PERSONAL LUGGAGE

Article 45

1. Subject to Articles 46 to 49, goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports are of a non-commercial nature.

2. For the purposes of paragraph 1:

- (a) 'personal luggage' means the whole of the luggage which a traveller is in a position to submit to the customs authorities on his arrival in the Community, as well as any luggage submitted to this same authority at a later date, provided that evidence can be produced to prove that it was registered, at the time of the traveller's departure, as accompanied luggage with the company which transported it into the Community from the third country of departure.

Without prejudice to Article 112 (1) (b), portable containers holding fuel shall not constitute personal luggage;

- (b) 'imports of a non-commercial nature' means imports which:

- are of an occasional nature, and
- consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods should not be such as might indicate that they are being imported for commercial reasons.

Article 46

'1. The relief referred to in Article 45 (1) shall, in respect of the goods listed below, apply subject to the following quantitative limits per traveller:

(a) tobacco products:

- 200 cigarettes, or
- 100 cigarillos (cigars of a maximum weight of three grams each), or
- 50 cigars, or
- 250 grams of smoking tobacco, or
- a proportional assortment of these different products;

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(b) alcohols and alcoholic beverages :

- distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume ; non-denatured ethyl alcohol of 80 % volume and over : one litre, or
- distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, saké or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume ; sparkling wines, liqueur wines : two litres, or a proportional assortment of these different products and
- still wines : two litres ;

(c) perfumes : 50 grams and

toilet waters : 0,25 litre ;

(d) medicinal products :

the quantity required to meet travellers' personal needs.'

Article 47

The relief referred to in Article 45 shall be granted up to a total value of 45 ECU per traveller to goods other than those listed in Article 46.

However, Member States may reduce this amount to 23 ECU for travellers under 15 years old.

Article 48

Where the total value per traveller of two or more items exceeds the amounts referred to in Article 47, relief up to those amounts shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 49

1. Member States may reduce the value and/or the quantities of goods allowed to enter duty-free if they are imported by:

- persons residing in the frontier zone,
- frontier workers,
- the crews of means of transport used between third countries and the Community.

These restrictions shall not apply where persons having their residence in the frontier zone prove that they are not returning from the frontier zone of the adjacent third country. They shall, however, still apply to frontier workers and to the crew of means of transport used between third countries and the Community where they import goods when travelling in the course of their work.

2. For the purposes of applying the provisions of paragraph 1:

- 'frontier zone' means, without prejudice to existing conventions in this respect, a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier. The local administrative districts, part of whose territory lies within the zone, shall also be considered to be part of this frontier zone,

'Member States may grant exemptions therefrom.'

- 'frontier worker' means any person whose normal activities require that he should go to the other side of the frontier on his work days.

TITLE XII

EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS; SCIENTIFIC INSTRUMENTS AND APPARATUS

Article 50

The educational, scientific and cultural materials listed in Annex I shall be admitted free of import duties whoever the consignee and whatever the intended use of such materials may be.

Article 51

The educational, scientific and cultural materials listed in Annex II shall be admitted free of import duties provided they are intended:

- either for public educational, scientific or cultural establishments or organizations,
- or for the establishments or organizations in the categories specified opposite each article in column 3 of the said Annex, on condition that they have been approved by the competent authorities of the Member States to receive such articles duty-free.

Article 52

1. Subject to Articles 53 to 58, scientific instruments and apparatus which are not included in Article 51 shall

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be admitted free of import duties when they are imported exclusively for non-commercial purposes.

2. The relief referred to in paragraph 1 shall be limited to scientific instruments and apparatus:

(a) which are intended for:

— either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research,

— or private establishments principally engaged in education or scientific research and approved by the competent authorities of the Member States to receive such articles duty-free; and

(b) to the extent that instruments or apparatus of equivalent scientific value are not being manufactured in the Community.

Article 53

The relief shall also apply to:

(a) spare parts, components or accessories specifically suitable for scientific instruments or apparatus, provided that these spare parts, components or accessories are imported at the same time as such instruments and apparatus or, if imported subsequently, that they can be identified as being intended for instruments or apparatus:

— which have previously been admitted duty-free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the specific spare parts, components or accessories, or

— which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories;

(b) tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that:

— these tools are imported at the same time as such instruments and apparatus or, if imported subsequently, that they can be identified as being intended for the specific instruments or apparatus:

— which have previously been admitted duty-free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the tools, or

— which would be entitled to relief at the time when such relief is requested for the tools,

and that

— equivalent tools are not being manufactured in the Community.

Article 54

For the purposes of applying Articles 52 and 53:

— 'a scientific instrument or apparatus' means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes it possible to obtain, is mainly or exclusively suited to scientific activities,

— 'imported for non-commercial purposes' shall be considered to apply to scientific instruments or apparatus intended to be used for non-profitmaking scientific research or educational purposes,

— 'equivalent scientific value' shall be assessed by comparing the essential technical characteristics of the instrument or apparatus for which relief is requested with those of the corresponding instrument or apparatus manufactured in the Community in order to determine whether the latter could be used for the same scientific purposes as those for which the instrument or apparatus for which relief is requested is intended and whether its performance would be comparable,

— a scientific instrument or apparatus — or one of the tools referred to in Article 53 (b) — shall be regarded as being manufactured in the Community where its delivery period from the time of the order is not, taking account of commercial practices in the manufacturing sector under consideration, appreciably longer than the delivery period for the instrument, apparatus, or tool for which relief is applied or where this period does not exceed the latter to such an extent that the purpose or use for which the instrument, apparatus or tool was initially intended would be appreciably affected thereby.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

Article 55

The granting of relief shall be conditional on it being established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 143 (2) and (3), that instruments or apparatus of equivalent scientific value to those instruments or apparatus for which duty-free admission is requested — or, in the case of tools, that tools equivalent to those for which duty-free admission is requested — are not being manufactured in the Community.

Article 56

The granting of relief for scientific instruments or apparatus and tools sent by a person established outside the Community as gifts to the establishments referred to in Article 52 (2) (a) shall not be subject to the conditions laid down in Articles 52 (2) (b), 53 (b) and 55.

However, it must be established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 143 (2) and (3), that the gift of the scientific instruments or apparatus in question has not been prompted by any commercial considerations on the part of the donor.

Article 57

1. The articles referred to in Article 51 and the scientific instruments or apparatus which have been admitted duty-free in accordance with the conditions laid down in Articles 52 to 56 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Should an article be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 51 or 52 (2) (a), the relief shall continue to be granted provided the establishment or organization uses the article, instrument or apparatus for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 58

1. Establishments or organizations referred to in Articles 51 and 52 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2. Articles remaining in the possession of establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Articles used by the establishment or organization benefiting from the relief for purposes other than those provided for in Articles 51 and 52 shall be liable to the relevant import duties calculated as applicable on the date on which they are put to another use, on the basis of the type of articles and the customs value ascertained or accepted on that date by the competent authorities.

Article 59

Articles 56, 57 and 58 shall apply *mutatis mutandis* to the products referred to in Article 53.

Article 59a

1. Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organization based outside the Community shall be admitted free of import duties.

2. The relief shall be granted provided the equipment:

(a) is intended for use by or with the agreement of the members or representatives of the establishments and organizations referred to in paragraph 1 in the context and within the limits of scientific cooperation agreements the purpose of which is to carry out international scientific research programmes in scientific research establishments based in the Community and approved for that purpose by the competent authorities of the Member States;

(b) remains the property of a natural or legal person resident outside the Community during its stay in the customs territory of the Community.

3. Within the meaning of this Regulation:

— equipment is taken to mean instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance,



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inspection, calibration or repair, used for the purpose of scientific research,

- equipment intended for use for the purpose of scientific research carried out for non-profit making purposes is considered to be 'imported for non-commercial purposes'.

Article 59b

1. Equipment referred to in Article 59a which has been admitted duty-free in accordance with the conditions laid down in the said Article may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Should equipment be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 59a, the relief shall continue to be granted provided the establishment or organization uses the equipment for purposes which confer the right to such relief.

In other cases, and without prejudice to the application of Articles 52 and 53, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.

3. Establishments or organizations referred to in Article 59a (1) which no longer fulfil the conditions to qualify for relief or which are proposing to use equipment admitted duty-free for purposes other than those provided for by that Article shall so inform the competent authorities.

4. Equipment used by establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Without prejudice to Articles 52 and 53, equipment used by the establishment or organization benefiting from the relief for purposes other than those provided for in Article 59a shall be liable to the relevant import duties calculated as applicable on the date on which it is put to another use, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.

TITLE XIII

LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES INTENDED FOR RESEARCH

Article 60

1. Relief from import duties shall be granted in respect of:

- (a) animals specially prepared for laboratory use;
- (b) biological or chemical substances included in a list drawn up in accordance with the procedure laid down in Article 143 (2) and (3), which are imported exclusively for non-commercial purposes.

2. The relief referred to in paragraph 1 shall be limited to animals and biological or chemical substances which are intended for:

- either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research, or
- private establishments principally engaged in education or scientific research and authorized by the competent authorities of the Member States to receive such articles duty-free.

3. The list referred to in subparagraph 1 (b) may include only biological or chemical substances for which there is no equivalent production in the customs territory of the Community and which, on account of their specificity or degree of purity, are mainly or exclusively suited to scientific research.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

TITLE XIV

THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN AND
BLOOD-GROUPING AND TISSUE-TYPING REAGENTS

Article 61

1. Subject to Article 62, the following shall be admitted free of import duties:

- (a) therapeutic substances of human origin;
- (b) blood-grouping reagents;
- (c) tissue-typing reagents.

2. For the purposes of paragraph 1:

- 'therapeutic substances of human origin' means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasmic protein, human immunoglobulin and human fibrinogen),
- 'blood-grouping reagents' means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities,
- 'tissue-typing reagents' means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Article 62

Relief shall be limited to products which:

- (a) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;
- (b) are accompanied by a certificate of conformity issued by a duly authorized body in the third country of departure;
- (c) are in containers bearing a special label identifying them.

Article 63

Relief shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

TITLE XIVa

Instruments and apparatus intended for
medical research, establishing medical
diagnoses or carrying out medical treatment

Article 63a

1. Instruments and apparatus intended for medical research, establishing medical diagnoses or carrying out medical treatment which are donated either by a charitable or philanthropic organization or by a private individual to health authorities, hospital departments or medical research institutions approved by the competent authorities of the Member States to receive such articles duty-free, or which are purchased by such health authorities, hospitals or medical research institutions entirely with funds provided by a charitable or philanthropic organization or with voluntary contributions, shall be admitted free of import duties, always provided that it is established that:

- (a) equivalent instruments and apparatus are not being currently manufactured in the customs territory of the Community;
- (b) the donation of the instruments or apparatus in question does not conceal any commercial intent on the part of the donor; and
- (c) the donor is in no way connected with the manufacturer of the instruments or apparatus which are the subject of the duty relief application.

2. The relief shall also apply, on the same conditions, to:

- (a) spare parts, components or accessories specifically for instruments or apparatus, provided that these spare parts, components or accessories are imported at the same time as such instruments and apparatus, or if imported subsequently that they can be identified as being intended for instruments or apparatus previously admitted duty-free;
- (b) tools to be used for the maintenance, checking, calibration or repair of instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, if imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted duty-free.

Article 63b

For the purposes of applying Article 63a, and in particular with regard to the instruments or apparatus and recipient bodies referred to therein, the fourth indent of Article 54 and Articles 55, 57 and 58 shall apply *mutatis mutandis*.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

TITLE XIVb

Reference substances for the quality control of medicinal products*Article 63c*

Consignments which contain samples of reference substances approved by the World Health Organization for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorized by the competent authorities of the Member States to receive such consignments free of duty shall be admitted free of import duties.

TITLE XV

**PHARMACEUTIC PRODUCTS USED AT
INTERNATIONAL SPORTS EVENTS***Article 64*

Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate in international sports events organized in the customs territory of the Community, shall, within the limits necessary to meet their requirements throughout their stay in that territory, be admitted free of import duties.

TITLE XVI

**GOODS FOR CHARITABLE OR PHILANTHROPIC
ORGANIZATIONS: ARTICLES INTENDED FOR THE
BLIND AND OTHER HANDICAPPED PERSONS****A. For general purposes***Article 65*

1. Subject to Articles 67 and 68, the following shall be admitted free of import duties, in so far as this does not give rise to abuses or major distortions of competition:

- (a) basic necessities imported by State organizations or other charitable or philanthropic organizations

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approved by the competent authorities for distribution free of charge to needy persons;

- (b) goods of every description sent free of charge, by a person or an organization established in a third country, and without any commercial intent on the part of the sender, to State organizations or other charitable or philanthropic organizations approved by the competent authorities, to be used for fund-raising at occasional charity events for the benefit of needy persons;
- (c) equipment and office materials sent free of charge, by a person or an organization established outside the Community, and without any commercial intent on the part of the sender, to charitable or philanthropic organizations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their charitable or philanthropic aims.

2. For the purposes of paragraph 1 (a), 'basic necessities' means those goods required to meet the immediate needs of human beings, e.g. food, medicine, clothing and bed-clothes.

Article 66

No relief shall be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) coffee and tea;
- (d) motor vehicles other than ambulances.

Article 67

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 68

1. The organization benefiting from the relief may not lend, hire out or transfer, whether for a consideration or free of charge, the goods and equipment referred to in Article 65 for purposes other than those laid down in paragraph 1 (a) and (b) of that Article without prior notification to the competent authorities.

2. Should goods and equipment be lent, hired out or transferred to an organization entitled to benefit from relief pursuant to Articles 65 and 67, the relief shall continue to be granted provided the latter uses the goods and equipment for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 69

1. Organizations referred to in Article 65 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use goods and equipment admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. Goods and equipment remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

3. Goods and equipment used by the organization benefiting from the relief for purposes other than those provided for in Article 65 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

B. For the benefit of handicapped persons

1. *Articles for the use of the blind*

Article 70

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex III, shall be admitted free of import duties.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

Article 71

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex IV, shall be admitted free of import duties provided that they are imported by:

- either blind persons themselves for their own use,
- or institutions or organizations concerned with the education of or the provision of assistance to the blind, approved by the competent authorities of the Member States for the purpose of duty-free entry of these articles.

The relief referred to in the first paragraph shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously admitted duty-free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

2. *Articles for the use of other handicapped persons*

Article 72

1. Articles specially designed for the education, employment or social advancement of physically or mentally handicapped persons other than blind persons shall be admitted free of import duties where:

(a) they are imported:

- either by handicapped persons themselves for their own use,
- or by institutions or organizations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorized by the competent authorities of the Member States to receive such articles duty-free;

and

(b) equivalent articles are not being manufactured in the Community.

However, under the conditions laid down by implementing provisions adopted in accordance with

the procedure referred to in Article 143 (2) and (3), a derogation may be made from condition (b), provided the granting or relief is not liable to prejudice the production of equivalent articles within the Community.

2. The relief referred to in paragraph 1 shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles provided that such spare parts, components, accessories or tools are imported at the same time as the said articles, or, if imported subsequently, that they can be identified as being intended for articles previously admitted duty-free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

3. For the purposes of this Article:

- equivalence shall be assessed by comparing the essential technical characteristics of the articles for which duty-free admission is requested with those of the corresponding article manufactured in the Community to determine whether the latter could be used for the same purposes as those for which the article in respect of which relief is requested is intended and whether its performance would be comparable,

- an article shall be regarded as being manufactured in the Community where its delivery period from the time of the order is not, account being taken of commercial practices in the manufacturing sector under consideration, appreciably longer than the delivery period of the article for which relief is requested, or where this period does not exceed the latter to such an extent that the purpose or use for which the article was initially intended would be appreciably affected thereby.

Article 73

Without prejudice to the last sentence of Article 72 (1), the granting of duty-free admission shall be conditional on its being established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 143 (2) and (3), that articles equivalent to those for which duty-free admission is requested are not being manufactured in the Community.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

Article 74

The granting of duty-free admission in respect of articles sent as gifts to handicapped persons themselves and for their own use or to the institutions or organizations referred to in Article 72 (1) (a) shall not be subject to the conditions laid down in Articles 72 (1) (b) or 73.

However, it must be established, under the conditions laid down by implementing provisions adopted in accordance with the procedure referred to in Article 143 (2) and (3), that the gift of the articles in question has not been prompted by any commercial consideration on the part of the donor.

*3. Common provisions**Article 75*

The direct grant of relief, for their own use, to blind persons or to other handicapped persons, as provided for in the first indent of Article 71, the first indent of Article 72 (1) (a) and Article 74, shall be subject to the condition that the provisions in force in the Member States enable the persons concerned to establish their status as blind or handicapped persons entitled to such relief.

Article 76

1. Articles imported duty-free by the persons referred to in Articles 71, 72 and 74 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the competent authorities.

2. Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to Articles 71 to 74, the relief shall continue to be granted provided the institution or organization uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 77

1. Articles imported by institutions or organizations eligible for relief in accordance with the conditions laid

down in Articles 71 to 74 may be lent, hired out or transferred, whether for a consideration or free of charge, by these institutions or organizations on a non-profitmaking basis to the blind and other handicapped persons with whom they are concerned, without payment of the corresponding customs duties.

2. No loan, hiring out or transfer may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.

Should an article be lent, hired out or transferred to an institution or organization itself entitled to benefit from relief pursuant to the first paragraph of Article 71 or Article 72 (1) (a), the relief shall continue to be granted provided the latter uses the article for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of customs duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 78

1. Institutions or organizations referred to in Articles 71 and 72 which cease to fulfil the conditions giving entitlement to duty-free admission, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2. Articles remaining in the possession of institutions or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3. Articles used by the institution or organization benefiting from the relief for purposes other than those provided for in Articles 71 and 72 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

C. For the benefit of disaster victims

Article 79

1. Subject to Articles 80 to 85, goods imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities shall be admitted free of import duties where they are intended:

- (a) for distribution free of charge to victims of disasters affecting the territory of one or more Member States; or
- (b) to be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.

2. Goods imported for free circulation by disaster-relief agencies in order to meet their needs during the period of their activity shall also be granted the relief referred to in paragraph 1, under the same conditions.

Article 80

No relief shall be granted for materials and equipment intended for rebuilding disaster areas.

Article 81

Granting of the relief shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of the relief.

Pending notification of the Commission's decision, Member States affected by a disaster may authorize the suspension of any import duties chargeable on goods imported for the purposes described in Article 79, subject to an undertaking by the importing organization to pay such duties if relief is not granted.

Article 82

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 83

1. The organizations benefiting from the relief may not lend, hire out or transfer, whether for consideration or

free of charge, the goods referred to in Article 79 (1) under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79, the relief shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 84

1. The goods referred to in Article 79 (1) (b), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65 (1) (a), the relief shall continue to be granted, provided such organizations use them for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 85

1. Organizations referred to in Article 79 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use the goods admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. In the case of goods remaining in the possession of organizations which cease to fulfil the conditions giving

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entitlement to relief, when these are transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65 (1) (a), relief shall continue to be granted, provided the organization uses the goods in question for purposes which confer the right to such relief. In other cases, the goods shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3. Goods used by the organization benefiting from the relief for purposes other than those provided for in Article 79 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE XVII

HONORARY DECORATIONS OR AWARDS

Article 86

On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, the following shall be admitted free of import duties:

- (a) decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Community;
- (b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into the Community by such persons themselves;
- (c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Community for the same purposes as those referred to in (b).

- (d) Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are being imported for commercial reasons.

TITLE XVIII

PRESENTS RECEIVED IN THE CONTEXT OF INTERNATIONAL RELATIONS

Article 87

Without prejudice, where relevant, to Articles 45 to 49, and subject to Articles 88 and 89 below, relief shall be granted for goods:

- (a) imported into the customs territory of the Community by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities;
- (b) imported into the customs territory of the Community by persons coming to pay an official visit in the Community and who intend to offer them on that occasion as gifts to the host authorities;
- (c) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the Community and approved by the competent authorities to receive such articles free of duty.

Article 88

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Article 89

Relief shall be granted only:

- where the articles intended as gifts are offered on an occasional basis,
- where they do not, by their nature, value or quantity, reflect any commercial interest,
- if they are not used for commercial purposes.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

TITLE XIX

GOODS TO BE USED BY MONARCHS OR HEADS OF STATE

Article 90

The following shall be admitted free of import duties, within the limits and under the conditions laid down by the competent authorities:

- (a) gifts to reigning monarchs and heads of State;
- (b) goods to be used or consumed by reigning monarchs and heads of State of third countries, or persons officially representing them, during their official stay in the customs territory of the Community. However, relief may be made subject, by the Member State of importation, to reciprocal treatment.

The provisions of the preceding subparagraph are also applicable to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.

TITLE XX

GOODS IMPORTED FOR TRADE PROMOTION PURPOSES

A. Samples of goods of negligible value

Article 91

1. Without prejudice to Article 95 (1) (a), samples of goods which are of negligible value and can be used only to solicit orders for goods of the type they represent with a view to their being imported into the customs territory of the Community shall be admitted free of import duties.
2. The competent authorities may require that certain articles, to qualify for relief, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.
3. For the purposes of paragraph 1, 'samples of goods' means any article representing a type of goods whose

manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

B. Printed matter and advertising material

Article 92

Subject to Article 93, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted free of import duties, provided that they relate to:

- (a) goods for sale or hire, or
- (b) transport, commercial insurance or banking services offered

by a person established outside the customs territory of the Community.

Article 93

The relief referred to in Article 92 shall be limited to printed advertisements which fulfil the following conditions:

- (a) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;
- (b) each consignment must contain no more than one document or a single copy of each document if it is made up of several documents. Consignments comprising several copies of the same document may nevertheless be granted relief, provided their total gross weight does not exceed one kilogram;
- (c) printed matter may not be the subject of grouped consignments from the same consignor to the same consignee.

Article 94

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise, shall also be admitted free of import duties.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

C. Products used or consumed at a trade fair or similar event

Article 95

1. Subject to Articles 96 to 99, the following shall be admitted free of import duties:

- (a) small representative samples of goods manufactured outside the customs territory of the Community intended for a trade fair or similar event;
- (b) goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Community and displayed at a trade fair or similar event;
- (c) various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used;
- (d) printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Community and displayed at a trade fair or similar event.

2. For the purposes of paragraph 1, 'trade fair or similar event' means:

- (a) exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;
- (b) exhibitions and events held mainly for charitable reasons;
- (c) exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;
- (d) meetings of representatives of international organizations or collective bodies;
- (e) official or commemorative ceremonies and gatherings;

but not exhibitions staged for private purposes in commercial stores or premises to sell goods of third countries.

Article 96

The relief referred to in Article 95 (1) (a) shall be limited to samples which:

- (a) are imported free of charge as such from third countries or are obtained at the exhibition from goods imported in bulk from those countries;
- (b) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;
- (c) are identifiable as advertising samples of low unitary value;
- (d) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;
- (e) in the case of foodstuffs and beverages not packaged as mentioned in (d), are consumed on the spot at the exhibition;
- (f) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 97

The relief referred to in Article 95 (1) (b) shall be limited to goods which are:

- (a) consumed or destroyed at the exhibition; and
- (b) are appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 98

The relief referred to in Article 95 (1) (d) shall be limited to printed matter and articles for advertising purposes which:

- (a) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held;
- (b) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) N° 918/83

Article 99

The relief referred to in Article 95 (1) (a) and (b) shall not be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) fuels, whether solid, liquid or gaseous.

— completely destroyed or rendered commercially valueless on completion of examination, analysis or testing, or

— surrendered to the State without causing it any expense, where this is possible under national law, or

— in duly justified circumstances, exported outside the customs territory of the Community.

TITLE XXI

GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

Article 100

Subject to Articles 101 to 106, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be admitted free of import duties.

Article 101

Without prejudice to Article 104, the relief referred to in Article 100 shall be granted only on condition that the goods to be examined, analyzed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 102

Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

Article 103

Relief shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

Article 104

1. The relief referred to in Article 100 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

2. For the purposes of paragraph 1, 'products remaining' means products resulting from the examination, analysis or tests or goods not actually used.

Article 105

Save where Article 104 (1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 100 shall be subject to the relevant import duties at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

Article 106

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

TITLE XXII

CONSIGNMENTS SENT TO ORGANIZATIONS PROTECTING COPYRIGHTS OR INDUSTRIAL AND COMMERCIAL PATENT RIGHTS

Article 107

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or

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the protection of industrial or commercial patent rights, shall be admitted free of import duties.

(a) documents sent free of charge to the public services of Member States;

TITLE XXIII

TOURIST INFORMATION LITERATURE

(b) publications of foreign governments and publications of official international bodies intended for distribution without charge;

Article 108

Without prejudice to Articles 50 to 59, the following shall be admitted free of import duties:

(c) ballot papers for elections organized by bodies set up in third countries;

(a) documentation (leaflets, brochures, books, magazines, guidebooks, posters whether or not framed, unframed photographs and photographic enlargements, maps whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25 % of private commercial advertising matter, excluding all private commercial advertising for Community firms, and that the general nature of its promotional aims is evident;

(d) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;

(b) foreign hotel lists and yearbooks published by the official tourist agencies, or under their auspices, and timetables for foreign transport services, where such literature is intended to be distributed free of charge and contains not more than 25 % of private commercial advertising, excluding all private commercial advertising for Community firms;

(e) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;

(c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, viz. yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

(f) official printed matter sent to the central banks of the Member States;

(g) reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered in a third country and sent to the bearers or subscribers of securities issued by such companies;

(h) recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as duty-free admission does not give rise to abuses or to major distortions of competition;

(i) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;

TITLE XXIV

MISCELLANEOUS DOCUMENTS AND ARTICLES

(j) plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders in third countries or to participating in a competition held in the customs territory of the Community;

Article 109

The following shall be admitted free of import duties:

(k) documents to be used in examinations held in the customs territory of the Community by institutions set up in third countries;

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- (l) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
- (m) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a third country to travel agencies set up in the customs territory of the Community;
- (n) printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
- (o) official printed forms from third country or international authorities, and printed matter conforming to international standards sent for distribution by third country associations to corresponding associations located in the customs territory of the Community;
- (p) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers.
- (q) Tax and similar stamps proving payment of charges in third countries.

TITLE XXV

ANCILLARY MATERIALS FOR THE STOWAGE AND PROTECTION OF GOODS DURING THEIR TRANSPORT

Article 110

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection — including heat protection — of goods during their transport from a third country to the customs territory of the Community, not normally reusable, shall be admitted free of import duties.

TITLE XXVI

LITTER, FODDER AND FEEDINGSTUFFS FOR ANIMALS DURING THEIR TRANSPORT

Article 111

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals

from a third country to the customs territory of the Community for the purpose of distribution to the said animals during the journey shall be admitted free of import duties.

TITLE XXVII

'Fuel and lubricants present in land motor vehicles and special containers.'

Article 112

1. Subject to the provisions of Articles 113 to 115 :

- (a) fuel contained in the standard tanks of :
- private and commercial motor vehicles and motor cycles,
 - special containers,
- entering the customs territory of the Community ;
- (b) fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel ;
- shall be admitted free of import duties.

2. For the purposes of paragraph 1 :

- (a) "commercial motor vehicle" means any motorized road vehicle (including tractors with or without trailers) which by its type of construction and its equipment is designed for and capable of transporting, whether for payment or not :
- more than nine persons including the driver,
 - goods,
 - and any road vehicle for a special purpose other than transport as such ;
- (b) "private motor vehicle" means any motor vehicle not covered by the definition set out in (a) ;
- (c) "standard tanks" means :

- the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems.

Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to the other systems with which the vehicle may be equipped shall also be considered to be standard tanks,

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— tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped;

- (d) "special container" means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

Article 113

As regards the fuel contained in the standard tanks of commercial motor vehicles and special containers, Member States may limit application of the relief to 200 litres per vehicle, per special container and per journey.

Article 114

Member States may limit the amount of duty-free fuel allowed in the case of:

- commercial motor vehicles engaged in international transport into their frontier zone to a maximum depth of 25 km as the crow flies, provided such journeys are made by persons residing in the frontier zone,
- private motor vehicles belonging to persons residing in the frontier zone specified in Article 49 (2).

Article 115

Fuel admitted duty-free under Articles 112 to 114 may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, nor be transferred, whether for a consideration or free of charge, by the person benefiting from the relief.

Non-compliance with the preceding paragraph shall give rise to application of the import duties relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 116

The relief referred to in Article 112 shall also apply to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

TITLE XXVIII

MATERIALS FOR THE CONSTRUCTION, UPKEEP OR ORNAMENTATION OF MEMORIALS TO, OR CEMETERIES FOR, WAR VICTIMS

Article 117

Goods of every description, imported by organizations authorized for this purpose by the competent authorities, to be used for the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of third countries who are buried in the Community, shall be admitted free of import duties.

TITLE XXIX

COFFINS, FUNERARY URNS AND ORNAMENTAL FUNERARY ARTICLES

Article 118

1. The following shall be admitted free of import duties:
 - (a) coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them;
 - (b) flowers, wreaths and other ornamental objects brought by persons resident in third countries attending a funeral or coming to decorate graves in the customs territory of the Community, provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

CHAPTER II

RELIEF FROM EXPORT DUTIES

TITLE I

CONSIGNMENTS OF NEGLIGIBLE VALUE

Article 119

Consignments dispatched to their consignee by letter or parcel post and containing goods of a total value not exceeding 10 ECU may be exported free of export duties.

TITLE II

DOMESTICATED ANIMALS EXPORTED AT THE TIME OF TRANSFER OF AGRICULTURAL ACTIVITIES FROM THE COMMUNITY TO A THIRD COUNTRY

Article 120

1. Domesticated animals forming the livestock of an agricultural undertaking which has ceased to operate in

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the Community and transfers its activities to a third country may be exported free of export duties.

2. The relief referred to in paragraph 1 shall be limited to domesticated animals in numbers appropriate to the nature and size of the agricultural undertaking.

TITLE III

PRODUCTS OBTAINED BY AGRICULTURAL PRODUCERS FARMING ON PROPERTIES LOCATED IN THE COMMUNITY

Article 121

1. Agricultural or stock-farming products obtained in the customs territory of the Community on properties adjacent to a third country, operated, in the capacity of owner or lessee, by persons having their principal undertaking in a third country adjoining the customs territory of the Community, may be exported free of export duties.

2. To benefit from the provisions of paragraph 1, products obtained from domesticated animals must be derived from animals originating in the third country in question or satisfying the requirements for free circulation there.

Article 122

The relief referred to in Article 121 (1) shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

Article 123

Relief shall be granted only for products brought into the third country in question by the agricultural producer or on his behalf.

Article 127

1. Subject to paragraph 2, the provisions of Chapter I shall apply both to goods declared for free circulation coming directly from third countries and to goods

TITLE IV

SEEDS EXPORTED BY AGRICULTURAL PRODUCERS FOR USE ON PROPERTIES LOCATED IN THIRD COUNTRIES

Article 124

Seeds for use on properties located in a third country adjacent to the customs territory of the Community and operated, in the capacity of owner or lessee, by persons having their principal undertaking in the said customs territory in the immediate proximity of the third country in question may be exported free of export duties.

Article 125

The relief referred to in Article 124 shall be limited to the quantities of seeds required for the purpose of operating the property.

It shall be granted only for seeds exported directly from the customs territory of the Community by the agricultural producer or on his behalf.

TITLE V

FODDER AND FEEDINGSTUFFS ACCOMPANYING ANIMALS DURING THEIR EXPORTATION

Article 126

Fodder and feedingstuffs of any description put on board the means of transport used to convey animals from the customs territory of the Community to a third country for the purpose of distribution to the said animals during the journey may be exported free of export duties.

CHAPTER III

GENERAL AND FINAL PROVISIONS

declared for free circulation after having been subject to another customs procedure.

2. The cases in which duty-free admission may not be granted for goods declared for free circulation after

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having been subject to another customs procedure shall be determined in accordance with the procedure referred to in Article 143 (2) and (3).

Article 128

Where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, only the competent authorities of the Member State in whose territory the said goods are to be put to such a use may grant this relief.

Article 129

The competent authorities of the Member States shall take all appropriate measures to ensure that goods placed in free circulation, where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, may not be used for other purposes without the relevant import duties being paid, unless such alternative use is in conformity with the conditions laid down by this Regulation.

Article 130

Where the same person simultaneously fulfils the conditions required for the grant of relief from import or export duties under different provisions of this Regulation, the provisions in question shall apply concurrently.

Article 131

Where this Regulation provides that the granting of relief shall be subject to the fulfilment of certain conditions, the person concerned shall, to the satisfaction of the competent authorities, furnish proof that these conditions have been met.

Article 132

In the event of duty-free importation or exportation being granted within the limit of an amount determined in ECU, Member States may round-off, upwards or downwards, the sum arrived at by converting that amount into the national currency.

Member States may also maintain unamended the exchange value in national currency of the amount determined in ECU if, at the time of the annual adjustment provided for in the first subparagraph of Article 2 (2) of Regulation (EEC) No 2779/78⁽¹⁾, as last amended by Regulation (EEC) No 289/84⁽²⁾, the conversion of this amount, before the rounding off

provided for in the previous paragraph leads to an alteration of less than 5 % in the exchange value expressed in national currency, or to a reduction thereof.

⁽¹⁾ OJ No L 333, 30. 11. 1978, p. 5.

⁽²⁾ OJ No L 33, 4. 2. 1984, p. 2.

Article 133

1. Nothing in this Regulation shall prevent the Member States from granting:

- (a) relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
- (b) relief under the customary privileges accorded by virtue of international agreements or headquarters agreements to which either a third country or an international organization is a contracting party, including the relief granted on the occasion of international meetings;
- (c) relief under the customary privileges and immunities accorded in the context of international agreements concluded by all the Member States and setting up a cultural or scientific institute or organization under international law;
- (d) relief under the customary privileges and immunities accorded in the context of cultural, scientific or technical cooperation agreements concluded with third countries;
- (e) special relief introduced under agreements concluded with third countries and providing for common measures for the protection of persons or of the environment;
- (f) special relief introduced under agreements concluded with adjacent third countries, justified by the nature of the frontier-zone trade with the countries in question.
- ^(g) relief in the context of agreements entered into on the basis of reciprocity with third countries that are Contracting Parties to the Convention on International Civil Aviation (Chicago 1944) for the purpose of implementing Recommended Practices 4.42 and 4.44 in Annex 9 to the Convention (eighth edition, July 1980).

2. Where an international convention not covered by any of the categories referred to in paragraph 1, to which a Member State intends to subscribe, provides for the grant of relief, that Member State shall submit a request to the Commission for the application of such relief, supplying the Commission with all the necessary information.

⁽¹⁾ OJ No L 333, 30. 11. 1978, p. 5.

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A decision shall be taken on such a request in accordance with the procedure laid down in Article 143 (2) and (3).

3. The supply of information as specified in paragraph 2 shall not be required where the international convention in question provides for the grant of relief not exceeding the limits set under Community law.

Article 134

'1. Member States shall notify the Commission of the customs provisions contained in international conventions and agreements of the type referred to in Article 133 (1) (b), (c), (d), (e), (f) and (g) and Article 133 (3) concluded after the entry into force of this Regulation.'

Article 137 (deleted)

2. The Commission shall forward to the other Member States the texts of the conventions and agreements notified to it in accordance with paragraph 1.

Article 135

Article 138 (deleted)

This Regulation shall not preclude retention :

- (a) by Greece of the special status accorded to Mount Athos as guaranteed by Article 105 of the Greek Constitution ;
- (b) by Spain and France, until the entry into force of arrangements governing trade relations between the Community and Andorra, of the relief resulting from the Convention of 13 July 1867 and 22 and 23 November 1867 respectively between those countries and Andorra ;
- (c) by the Member States and up to a limit of 210 ECU of the relief, if any, in excess of that referred to in Article 47 which they granted on 1 January 1983 to merchant-navy seamen involved in international travel.

Article 136

1. Until the establishment of Community provisions in the field in question, Member States may grant special relief to armed forces not serving under their flags which are stationed on their territories in pursuance of international agreements.

2. Until the establishment of Community provisions in the field in question, this Regulation shall not preclude the retention by Member States of relief granted to workers returning to their country after having resided for at least six months outside the customs territory of the Community on account of their occupation.'

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- (b) the provisions in force concerning the stores of vessels, aircraft and international trains;
- (c) provisions on relief introduced by other Community Acts.

Article 140

1. The following shall be repealed with effect from the date of entry into force of this Regulation:

- (a) Council Regulation (EEC) No 1544/69 of 23 July 1969 on the tariff treatment applicable to goods contained in travellers' personal luggage ⁽²⁾, as last amended by Regulation (EEC) No 3313/81 ⁽³⁾;
- (b) Council Regulation (EEC) No 1410/74 of 4 June 1974 on the tariff treatment applicable to goods imported for free circulation in the event of disasters occurring in the territory of one or more Member States ⁽⁴⁾;
- (c) Council Regulation (EEC) No 1818/75 of 10 July 1975 on the agricultural levies, compensatory amounts and other import charges applicable to agricultural products and to certain goods resulting from their processing, contained in travellers' personal baggage ⁽⁵⁾;
- (d) Regulation (EEC) No 1798/75, as last amended by Regulation (EEC) No 608/82 ⁽⁶⁾;
- (e) Council Regulation (EEC) No 1990/76 of 22 July 1976 on the customs treatment applicable to goods imported for testing ⁽⁷⁾;
- (f) Council Regulation (EEC) No 3060/78 of 19 December 1978 providing exemption from import duties for goods in small consignments of a non-commercial character from third countries ⁽⁸⁾, as amended by Regulation (EEC) No 3313/81 ⁽⁹⁾;
- (g) Council Regulation (EEC) No 1028/79 of 8 May 1979 on the importation free of Common Customs

Article 139

This Regulation shall apply without prejudice to:

- (a) Council Regulation (EEC) No 754/76 of 25 March 1976 on the customs treatment applicable to goods returned to the customs territory of the Community ⁽¹⁾;

⁽¹⁾ OJ No L 89, 2. 4. 1976, p. 1.

⁽²⁾ OJ No L 191, 5. 8. 1969, p. 1.

⁽³⁾ OJ No L 334, 21. 11. 1981, p. 1.

⁽⁴⁾ OJ No L 150, 7. 6. 1974, p. 4.

⁽⁵⁾ OJ No L 185, 16. 7. 1975, p. 3.

⁽⁶⁾ OJ No L 74, 18. 3. 1982, p. 4.

⁽⁷⁾ OJ No L 219, 12. 8. 1976, p. 14.

⁽⁸⁾ OJ No L 366, 28. 12. 1978, p. 1.

⁽⁹⁾ OJ No L 334, 21. 11. 1981, p. 1.

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Tariff duties of articles for the use of handicapped persons ⁽¹⁾.

2. References to the Regulations listed in paragraph 1 shall be construed as references to this Regulation.

Article 141

1. A Committee on Duty-Free Arrangements, hereinafter called 'the Committee', is hereby set up. It shall consist of representatives of the Member States, with a representative of the Commission as chairman.

2. The Committee shall adopt its own rules of procedure.

Article 142

The Committee shall examine such matters relating to the implementation of this Regulation as are put to it by its chairman, either on his own initiative or at the request of the representative of a Member State.

Article 143

1. The measures necessary for the implementation of this Regulation, with the exception of the following Titles and Articles:

— Chapter I, Titles V, XIV, XIX, XXII, XXIII, XXV, XXVI, XXVIII and XXIX;

— Chapter II, Titles II, IV and V;

— Chapter III, Articles 133 (1) and 135,

shall be adopted in accordance with the procedure laid down in paragraphs 2 and 3.

2. The Commission representative shall submit to the Committee a draft of the measures to be taken. The Committee shall give its opinion on that draft within a time limit set by the chairman having regard to the urgency of the matter. Opinions shall be delivered by a majority of 54 votes, the votes of the Member States

being weighted as provided for in Article 148 (2) of the Treaty. The chairman shall not vote.

3. (a) Where the measures envisaged are in accordance with the opinion of the Committee, the Commission shall adopt them.

(b) Where the measures envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall, without delay, submit to the Council a proposal on the measures to be taken.

The Council shall act by a qualified majority.

(c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed measures shall be adopted by the Commission.

Article 144

The reference made in the following Regulations to the Committee provided for in Article 7 of Regulation (EEC) No 1798/75 shall be replaced by a reference to the Committee provided for in Article 141 of this Regulation:

(a) Article 15 of Regulation (EEC) No 754/76;

(b) Article 25 of Council Regulation (EEC) No 1430/79 of 2 July 1979 on the repayment or remission of import or export duties ⁽²⁾;

(c) Article 10 of Council Regulation (EEC) No 1697/79 of 24 July 1979 on the post-clearance recovery of import duties or export duties which have not been required of the person liable for payment on goods entered for a customs procedure involving the obligation to pay such duties ⁽³⁾.

Article 145

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

It shall apply from 1 July 1984.

⁽¹⁾ OJ No L 134, 31. 5. 1979, p. 8.

⁽²⁾ OJ No L 175, 12. 7. 1979, p. 1.

⁽³⁾ OJ No L 197, 3. 8. 1979, p. 1.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

ANNEX

ANNEX I

A. Books, publications and documents

CN code	Description
3705 ex 3705 20 00 ex 3705 10 00 ex 3705 90 10 ex 3705 90 90	Photographic plates and film, exposed and developed, other than cinematograph film : – Microfilms of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books – Reproduction films for the production of books
4903 00 00	Children's picture, drawing or colouring books
4905 ex 4905 99 00	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed : – Other : – – Other : – Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics
ex 4906 00 00	Architectural, industrial or engineering plans and designs and reproductions thereof
4911 4911 10 ex 4911 10 90	Other printed matter, including pictures and photographs : – Trade advertising material, commercial catalogues and the like : – – Other :
4911 99 ex 4911 99 90	– Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the territory of the European Communities – Catalogues of films, recording or other visual and auditory materials of an educational, scientific or cultural character – Posters for the promotion of tourism and tourist publications, brochures, guidebooks, timetables, pamphlets and like publications, whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the territory of the European Communities, including microcopies of such articles – Bibliographical information material for distribution free of charge (!) – Other : – – Other : – – – Other : – Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such articles (!) – Microcopies of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword puzzle books, newspapers and periodicals and of documents or reports of a non-commercial character (!) – Publications designed to encourage the public to study outside the territory of the European Communities, including microcopies of such publications (!) – Meteorological and geophysical diagrams

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

CN code	Description
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses :
ex 9023 00 90	– Other : – Maps and charts in relief of interest in scientific fields such as geology, zoology, botany, mineralogy, paleontology, archaeology, ethnology, meteorology, climatology and geophysics

(¹) The exemption shall not, however, apply to articles in which the advertising covers more than 25 % of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to private commercial publicity.

B. Visual and auditory materials of an educational, scientific or cultural character

The articles listed in Annex II (A) produced by the United Nations or any of its specialized agencies.

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

ANNEX II

A. Visual and auditory materials of an educational, scientific or cultural character

CN code	Description	Beneficiary establishment or organizations
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed :	
ex 3704 00 10	- Plates and film :	
	- Cinematograph film, positives, of an educational, scientific or cultural character	
ex 3705	Photographic plates and film, exposed and developed, other than cinematograph film :	
	- Of an educational, scientific or cultural character	
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track :	
3706 10	- Of a width of 35 mm or more :	
	- - Other :	
ex 3706 10 99	- - - Other positives :	
	- Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes	
	- Archival film material (with or without sound track) intended for use in connection with newsreel films	
	- Recreational films particularly suited for children and young people	
	- Other films of educational, scientific or cultural character	
3706 90	- Other :	
	- - Other :	
	- - - Other positives :	
ex 3706 90 51	- Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes	
ex 3706 90 91	- Archival film material (with or without sound track) intended for use in connection with newsreel films	
ex 3706 90 99	- Recreational films particularly suited for children and young people	
	- Other films of educational, scientific or cultural character	
4911	Other printed matter, including printed pictures and photographs :	
	- Other :	
4911 99	- - Other :	
ex 4911 99 90	- - - Other :	
	- Microcards or other information storage media required in computerized information and documentation services of an educational, scientific or cultural character	
	- Wall charts designed solely for demonstration and education	
ex 8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37 :	
	- Of an educational, scientific or cultural character	
ex 9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses :	
	- Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education	
	- Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae	
Various	Holograms for laser projection	
	Multi-media kits	
	Materials for programmed instructions, including materials in kit form with the corresponding printed materials	

All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

B. Collector's pieces and works of art of an educational, scientific or cultural character

CN code	Description	Beneficiary establishment or organizations
Various	Collectors' pieces and works of art, not intended for sale	Galleries, museums and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

ANNEX III

CN code	Description
4911	Other printed matter, including printed pictures and photographs:
4911 10	- Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	- - Other:
	- In relief for the blind and partially sighted
4911 91	- Other:
	- - Pictures, prints and photographs:
	- - - Other:
ex 4911 91 91	- - - - Pictures and designs:
	- In relief for the blind and partially sighted
ex 4911 91 99	- - - - Photographs:
	- In relief for the blind and partially sighted
4911 99	- - Other:
ex 4911 99 90	- - - Other:
	- In relief for the blind and partially sighted

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

ANNEX IV

CN code	Description
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card-stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:
	- Other paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:
ex 4802 52 00	- - Weighing 40 g/m ² or more but not more than 150 g/m ²
	- Braille paper
4802 53	- - Weighing more than 150 g/m ² :
ex 4802 53 90	- - - Other:
	- Braille paper
4802 60	- Other paper and paperboard of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:
ex 4802 60 90	- - Other:
	- Braille paper
4805	Other uncoated paper and paperboard, in rolls or sheets:
4805 60	- Other paper and paperboard, weighing 150 g/m ² or less:
ex 4805 60 90	- Other:
	- Braille paper
4805 70	- Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² :
ex 4805 70 90	- - Other:
	- Braille paper
4805 80	- Other paper and paperboard, weighing 225 g/m ² or more:
ex 4805 80 90	- - Other:
	- Braille paper
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:
4823 59	- - Other:
ex 4823 59 90	- - Other:
	- Braille paper
ex 6602 00 00	Walking-sticks, seat-sticks, whips, riding-crops and the like:
	- White canes for the blind and partially sighted
ex 8469	Typewriters and word-processing machines:
	- Adapted for use by the blind and partially sighted
ex 8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:
	- Equipment for the mechanical production of braille and recorded material for the blind
ex 8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:
	- Record-players and cassette players specially designed or adapted for the blind and partially sighted

RELIEFS FROM CUSTOMS DUTY: Regulation (EEC) No 918/83

CN code	Description
ex 8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Talking books - Magnetic tapes and cassettes for the production of Braille and talking books
9013	<p>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter:</p>
ex 9013 80 00	<ul style="list-style-type: none"> - Other devices, appliances and instruments: - Television enlargers for the blind and partially sighted
9021	<p>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:</p>
9021 90	<ul style="list-style-type: none"> - Other:
ex 9021 90 90	<ul style="list-style-type: none"> - - Other: - Electronic orientator and obstacle detector appliances for the blind and partially sighted - Television enlargers for the blind and partially sighted - Electronic reading machines for the blind and partially sighted
9023 00	<p>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:</p>
ex 9023 00 90	<ul style="list-style-type: none"> - Other: - Teaching aids and apparatus specifically designed for the use of the blind and partially sighted
ex 9102	<p>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101:</p> <ul style="list-style-type: none"> - Braille watches with cases other than of precious metals
9504	<p>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</p>
9504 90	<ul style="list-style-type: none"> - Other:
ex 9504 90 90	<ul style="list-style-type: none"> - - Other: - Tables games and accessories specially adapted for the use of the blind and partially sighted
Various	<p>All other articles specially designed for the education, scientific or cultural advancement of the blind and partially sighted</p>

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) N° 2287/83

COMMISSION REGULATION (EEC) No 2287/83

of 29 July 1983

laying down provisions for the implementation of Article 127 of Council Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty

O.J. N° L220 of 11.08.1983, p. 12

Article 1

The duty-free admission referred to in Article 27 of Regulation (EEC) No 918/83 shall apply only to consignments dispatched by letter or parcel-post directly from a third country to a natural or legal person in the Community.

Article 2

This Regulation shall enter into force on 1 July 1984.

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) N° 2288/83

COMMISSION REGULATION (EEC) No 2288/83

of 29 July 1983

establishing the list of biological or chemical substances provided for in Article 60 (1) (b) of Council Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty

O.J. N° L220 of 11.08.1983, p. 13

modified by:

- Regulation (EEC) N° 1798/84, O.J. N° 168 of 28.06.1984, p. 22
- Regulation (EEC) N° 2340/86, O.J. N° L203 of 26.7.1986, p. 15
- Regulation (EEC) N° 3692/87, O.J. N° L347 of 11.12.1987, p. 16

Article 1

The list of biological or chemical substances eligible for admission with relief from import duty provided for in Article 60 (1) (b) of Regulation (EEC) No 918/83 is set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 1 July 1984.

ANNEX

Reference No	HS heading No	Description
	2845 90 90	Helium-3
	2845 90 90	(Oxygen-18) Water
20273	2901 29 90	3-Methylpent-1-ene
20274	2901 29 90	4-Methylpent-1-ene
20275	2901 29 90	2-Methylpent-2-ene
20276	2901 29 90	3-Methylpent-2-ene
20277	2901 29 90	4-Methylpent-2-ene
25634	2902 19 10	P-Mentha-1 (7), 2-diene beta-Phellandrene
14769	2903 69 00	4,4'-Dibromobiphenyl
17305	2904 10 00	Ethyl methanesulphonate
14364	2923 90 00	Decamethonium bromide (INN)
20641	2926 90 90	1-Naphtonitrile
20642	2926 90 90	2-Naphtonitrile
22830	2936 21 00	Retinyl acetate
21887	3507 90 00	Phosphoglucomutase ¹

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) 2289/83

COMMISSION REGULATION (EEC) No 2289/83

of 29 July 1983

laying down provisions for the implementation of Articles 70 to 78 of Council Regulation (EEC) No 918/83 establishing a Community system of duty-free arrangements

O.J. N° L220 of 11.08.1983, p. 15

MODIFICATIONS (within the text)

1. Art. 3 modified by the Act of Accession of Spain and Portugal of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 153)
2. Art. 3 (2) modified by Regulation (EEC) N° 3399/85 of 28.11.1985
(O.J. N° L 322 of 03.12.1985, p. 10)

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) N° 2289/83

Article 1

This Regulation lays down provisions for the implementation of Articles 70 to 78 of Regulation (EEC) No 918/83, hereinafter called 'basic Regulation'.

CHAPTER I

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY INSTITUTIONS OR ORGANIZATIONS

TITLE I

GENERAL PROVISIONS

A. Obligations on the part of the institution or organization to which the articles are consigned

Article 2

1. The admission free of import duties of articles referred to in Articles 71, 72 (1) and (2) and 74 of the basic Regulation shall entail the following obligations on the part of the institution or organization to which they are consigned:

- to dispatch the articles in question directly to the declared place of destination,
- to account for them in its inventory,
- to use them exclusively for the purposes specified in the said Articles,
- to facilitate any verification which the competent authorities consider necessary in order to ensure

that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

2. The head of the institution or organization to which the articles are consigned, or his authorized representative shall furnish the competent authorities with a statement declaring that he is aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the preceding subparagraph be produced for each import, or for several imports or for all the imports to be carried out by the institution or organization to which the articles are consigned.

B. Provisions to be applied where the articles are lent, hired out or transferred

Article 3

1. Where the provisions of the first sentence of the second subparagraph of Article 77 (2) of the basic Regulation are applied, the institution or organization to which an article for the use of handicapped persons is lent, hired out or transferred shall, from the date of receipt of the article, comply with the same obligations as those set out in Article 2.

⁽¹⁾ OJ No L 105, 23. 4. 1983, p. 1.

⁽²⁾ OJ No L 134, 31. 5. 1979, p. 8.

⁽³⁾ OJ No L 318, 13. 12. 1979, p. 27.

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) N° 2289/83

2. Where the institution or organization to which an article is lent, hired out or transferred is situated in a Member State other than that in which the institution or organization that lent, hired out or transferred the article is situated, upon the dispatch of such article the competent customs office of the Member State of dispatch shall issue a Control Copy T No 5 in accordance with the rules laid down in Regulation (EEC) No 223/77 in order to ensure that such article is put to a use entitling it to continue to qualify for admission free of import duties. For this purpose, the said control copy shall include, in box 104 under the heading "other", one of the following entries :

— "Genstand til handicappede personer : Fortsat fritagelse betinget af overholdelse af artikel 77, stk. 2, andet afsnit, i forordning (EØF) nr. 918/83";

— "Gegenstand für Behinderte : Weitergewährung der Zollbefreiung abhängig von der Voraussetzung des Artikels 77 Absatz 2 zweiter Unterabsatz der Verordnung (EWG) Nr. 918/83";

— "Αντικείμενα προοριζόμενα για μειονεκτούντα άτομα: Διατήρηση της ατέλειας εξαρτώμενη από την τήρηση του άρθρου 77 παράγραφος 2 δεύτερο εδάφιο του κανονισμού (ΕΟΚ) αριθ. 918/83";

— "Article for the handicapped : continuation of relief subject to compliance with the second subparagraph of Article 77 (2) of Regulation (EEC) No 918/83";

— "Objet pour personnes handicapées : maintien de la franchise subordonné au respect de l'article 77 paragraphe 2 deuxième alinéa du règlement (CEE) n° 918/83";

— "Oggetto per persone minorate : la franchigia è mantenuta a condizione che venga rispettato l'articolo 77 paragrafo 2, secondo comma del regolamento (CEE) n. 918/83";

— "Voorwerp voor gehandicaptten : handhaving van de paragrafo is afhankelijk van de nakoming van artikel 77, lid 2, tweede alinea van Verordening (EEG) nr. 918/83".

— Objeto para personas minusválidas : se mantiene la franquicia subordinada al respeto del artículo 77, apartado 2, segundo párrafo, del Reglamento (CEE) n° 918/83.

- Objectos destinados à pessoas deficientes : é mantida a franquia desde que seja respeitado o n° 2, segundo parágrafo, do artigo 77 do Regulamento (CEE) n° 918/83".

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or accessories specifically for articles for the use of handicapped persons and to tools for the maintenance, control, calibration or repair of the said articles which have been admitted free of import duties under the second subparagraph of Articles 71 and 72 (2) of the basic Regulation.

TITLE II

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF ARTICLES REFERRED TO IN THE FIRST SUB-PARAGRAPH OF ARTICLE 71 OF THE BASIC REGULATION

Article 4

1. In order to obtain admission free of import duties of an article for the use of the blind in accordance with the first subparagraph of Article 71 of the basic Regulation, the head of the institution or organization to which the article is consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

Such application must be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

2. The competent authority of the Member State where the institution or organization to which the article is consigned is situated shall give a direct ruling on the application referred to in paragraph 1.

TITLE III

SPECIFIC PROVISIONS RELATING TO THE IMPORTATION FREE OF IMPORT DUTIES OF ARTICLES REFERRED TO IN ARTICLE 72 (1) OF THE BASIC REGULATION

Article 5

For as long as it has not been established by a Commission decision adopted in accordance with the procedure laid down in Article 8 (3) and (4) that the admission free of import duties of articles referred to in Article 72 (1) of the basic Regulation is liable to prejudice production of equivalent articles within the Community, admission shall be granted free of import duties without checking whether the condition laid down in Article 72 (1) (b) of that Regulation is fulfilled.

Article 6

1. In order to obtain admission free of import duties of an article for the use of handicapped persons under the provisions of Article 72 (1) of the basic Regulation the head of the institution or organization to which the article is consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

2. The application referred to in paragraph 1 must contain the following information relating to the article in question :

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) N° 2289/83

- (a) the precise trade description of the article used by the manufacturer, its presumed Common Customs Tariff classification and the objective technical characteristics indicating that it was specially designed for the education, employment or social advancement of handicapped persons ;
- (b) the name or business name and address of the manufacturer and, if available, of the supplier ;
- (c) the country of origin of the article ;
- (d) the place of destination of the article ;
- (e) the use for which the article is intended ;
- (f) the price of the article or its value for customs purposes ;
- (g) the quantity of the article in question ;
- (h) the estimated delivery period ;
- (i) the date when the article was ordered if it has already been ordered.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the article shall be furnished with the application.

Article 7

Without prejudice to the provisions of Article 9, the competent authority of the Member State in which the institution or organization to which the articles are consigned is situated, shall take a direct decision on applications under Article 6.

Article 8

1. The competent authorities of the Member States shall provide the Commission, on their own initiative or at the latter's request, with any information at their disposal, including the relevant technical documents, so that it can assess whether the admission free of import duties of a given article is liable to prejudice production of equivalent articles within the Community.

2. Where the Commission is of the opinion, in the light of the information at its disposal, that the admission free of import duties of an article is liable to prejudice the production of equivalent articles within the Community, it shall as soon as possible notify a group of experts composed of representatives of all the Member States, who shall meet within the framework of the Committee on Duty-Free Arrangements in order to examine the matter or matters concerned.

The information at the Commission's disposal shall be communicated to the experts as soon as possible.

3. Where the examination undertaken in accordance with paragraph 2 shows that the importation free of import duties of an article is liable to prejudice the production of equivalent articles within the Community, the Commission shall adopt a decision establishing that the conditions for admission free of import duties of the said article are not fulfilled.

4. In urgent cases the Commission may adopt the decision referred to in paragraph 3 without waiting for consultation of the exports from the Member States as provided for in paragraph 2.

Such decision shall be provisional and must be confirmed or revoked by the Commission once the examination provided for in paragraph 2 has taken place.

Pending the completion of that procedure, the competent authorities may authorize the provisional duty-free importation of the article concerned subject to an undertaking by the institution or organization to which the article is consigned to pay the relevant import duties should the Commission's decision be confirmed.

The competent authorities may make such provisional importation free of import duties conditional on the provision of security on terms to be laid down by it.

5. The Commission shall notify the Member State concerned of its decisions as soon as they have been taken. This notification shall, as soon as possible, be published where necessary in an abbreviated form, in the *Official Journal of the European Communities*, C series.

6. At least once each year, the Commission shall, on the basis of information supplied by the Member States concerned, examine the situation in depth with the group of experts referred to in paragraph 2 in order to determine whether it is necessary to revoke all or part of the decisions excluding certain articles from admission free of import duties.

Article 9

1. Where the competent authority of the Member State in which is situated the institution or organization to which the articles are consigned is unable to determine whether the article for which the application under Article 6 was made should be regarded as being specially designed for the education, employment or social advancement of handicapped persons, the application, with the relevant technical documents, shall be forwarded to the Commission in order to enable the latter to initiate the procedure laid down in paragraphs 2 to 6 below.

Pending the completion of that procedure, the competent authority may authorize the provisional importation free of import duties of the article subject to an undertaking by the institution or organization to which the article is consigned to pay the relevant customs duties should admission free of import duties not be granted.

The competent authority may make such provisional importation free of import duties conditional on the provision of security on terms to be laid down by it.

2. Within two weeks of the date of receipt of the application, the Commission shall dispatch a copy to each of the other Member States with the relevant documentation.

3. If, at the expiry of a period of three months from the date of such dispatch no Member State has sent the Commission objections concerning the admission free of import duties of the article under consideration, the said article shall be declared to fulfil the conditions required for importation free of import duties. The Commission shall notify the Member State concerned of its decision within two weeks following the expiry of the aforesaid period. This notification shall, as soon as possible, be published if necessary in

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) N° 2289/83

abbreviated form, in the *Official Journal of the European Communities*, C series.

4. If, within the period of three months laid down in paragraph 3, a Member State has sent the Commission objections regarding the importation free of import duties of the article under consideration, the Commission shall as soon as possible notify a group of experts composed of representatives of all the Member States, who shall meet within the framework of the Committee on Duty-Free Arrangements in order to examine the matter.

The objections referred to in the preceding subparagraph must include a statement of the grounds therefor. Such grounds must indicate why the article concerned should not be regarded as being specially designed for the education, employment or social advancement of handicapped persons.

The Commission shall transmit these objections to the Member States as soon as they are received.

5. Where the examination undertaken in accordance with paragraph 4 shows that the article for which admission free of import duties has been requested must be regarded as being specially designed for the education, employment or social advancement of handicapped persons, the Commission shall adopt a decision declaring that the said article fulfils the conditions required for admission free of import duties.

In the contrary case the Commission shall adopt a decision declaring that the said article does not fulfil the conditions required for admission free of import duties.

The Commission shall notify the Member State concerned of its decision within two weeks. This decision shall, as soon as possible, be published if necessary in abbreviated form, in the *Official Journal of the European Communities*, C series.

6. If, on the expiry of a period of six months from the date on which the application was received by the Commission, the latter has not adopted any decision under paragraph 5, the article in question shall be deemed to fulfil the conditions required for admission free of import duties.

Article 10

Authorizations for admission free of import duties shall be valid for a period of six months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

TITLE IV

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF ARTICLES REFERRED TO IN ARTICLE 74 OF THE BASIC REGULATION

Article 11

1. In order to obtain admission free of import duties of an article for the use of handicapped persons under the provisions of Article 74 of the basic Regulation, the head of the institution or organization to which the article is consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

2. Such application must contain the information specified in Article 6 (2) (a) to (e) and must be accompanied by a document or documents giving all relevant information on the characteristics and technical specifications of the article concerned.

It must also include:

- (a) the name or business name and address of the donor;
- (b) a declaration by the applicant that the articles for which admission free of import duties is requested are in fact being offered to the institution or organization concerned without a reciprocal commercial concession of any kind, in particular without any publicity being involved.

Article 12

1. The competent authority of the Member State in which is situated the institution or organization to which such articles are consigned shall take a direct decision on applications under Article 11.

2. The competent authority shall authorize admission of that article free of import duties only if it has been established that the donor is not deriving any direct or indirect commercial advantage from his gift to the institution or organization to which the article is consigned.

3. Where the competent authority of the Member State in which is situated the institution or organization to which an article is consigned is unable to decide on the basis of information at his disposal whether the article for which admission free of import duties has been requested should be regarded as being specially designed for the education, employment or social advancement of handicapped persons, the procedure laid down in Article 9 shall apply.

TITLE V

SPECIAL PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF SPARE PARTS, COMPONENTS, SPECIFIC ACCESSORIES OR TOOLS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 71 AND ARTICLE 72 (2) OF THE BASIC REGULATION

Article 13

For the purposes of the second subparagraph of Articles 71 and 72 (2) of the basic Regulation, 'specific

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) N° 2289/83

accessories' means items specially designed for use with a specific article for the purpose of improving its performance and scope.

Article 14

In order to obtain admission free of import duties of spare parts, components specific accessories or tools under the second subparagraph of Article 71 or 72 (2) of the basic Regulation, the head of the institution or organization to which the articles are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

This application must be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in the second subparagraph of Article 71 or in Article 72 (2) of the basic Regulation are fulfilled.

Article 15

The competent authority of the Member State in which is situated the institution or organization to which such articles are consigned shall give a direct decision on applications under Article 14.

CHAPTER II

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY BLIND PERSONS AND OTHER HANDICAPPED PERSONS

Article 16

Articles 4, 13, 14 and 15 shall apply *mutatis mutandis* to exemption from import duties of the articles referred to in the first and second subparagraphs of Article 71 of the basic Regulation imported by blind persons themselves for their own use.

- Articles 5 to 10 in the case of articles referred to in Article 72 (1) of the basic Regulation,
- Articles 11 and 12 in the case of articles referred to in Article 74 of the basic Regulation.
- Articles 13, 14 and 15 in the case of articles referred to in Article 72 (2) of the basic Regulation.

Article 17

The following shall apply *mutatis mutandis* to exemption from import duties of articles imported by handicapped persons themselves for their own use:

Article 18

The competent authorities may allow the application provided for in Articles 4, 6 and 11 to be made in a simplified form, where it relates to items imported under the conditions referred to in Articles 16 and 17.

CHAPTER III

FINAL PROVISIONS

Article 19

Regulation (EEC) No 2783/79 is hereby repealed.

Article 20

This Regulation shall enter into force on 1 July 1984.

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 2290/83

COMMISSION REGULATION (EEC) No 2290/83
of 29 July 1983

laying down provisions for the implementation
of Articles 50 to 59 and Articles 63a and 63b of
Council Regulation (EEC) No 918/83 setting up a
Community system of reliefs from customs duty;

- O.J. No L 220 of 11.08.1983, p. 20 -

MODIFICATIONS (within the text)

1. Art. 3 modified by the Act of Accession of Spain and Portugal of 12.6.85 (O.J. N° L 302 of 15.11.85, p. 153)
2. Article 3 (2) modified by Regulation (EEC) N° 3399/85 of 28.11.1985 (O.J. N° L 322 of 03.12.1985, p. 10)
3. Articles 50 to 59 modified by Regulation (EEC) No 3893/88 of 14.12.1988 (O.J. No L 346 of 15.12.1988, p. 32)

- to account for them in its inventory,
- to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

In addition, in the case of goods referred to in Articles 52 (1), 53 and 56 of the basic Regulation, it shall entail the obligation on the part of the establishment or organization to which the goods are consigned to use the abovementioned goods exclusively for non-commercial purposes within the meaning of the second indent of Article 54 of the basic Regulation.

2. The head of the establishment or organization to which the goods are consigned, or his authorized representative, shall furnish the competent authorities with a statement declaring that he is aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the preceding subparagraph be produced for each import, or for several imports, or for all the imports to be carried out by the establishment or organization to which the goods are consigned.

Article 1

This Regulation lays down provisions for the implementation of Articles 50 to 59 and Articles 63a and 63b of Regulation (EEC) No 918/83, hereinafter referred to as the "basic Regulation".;

TITLE I

GENERAL PROVISIONS

A. Obligations on the part of the establishment or organization to which the goods are consigned

Article 2

1. The admission free of import duties of educational, scientific and cultural materials referred to in Article 51, 52 (1), 53 and 56 of the basic Regulation, hereinafter referred to as "goods", shall entail the following obligations on the part of the establishment or organization to which the goods are consigned:

- to dispatch the goods in question directly to the declared place of destination,

B. Provisions to be applied where the goods are lent, hired out or transferred

Article 3

1. Where the provisions of the first subparagraph of Article 57 (2) of the basic Regulation are applied, the establishment or organization to which goods are lent, hired out or transferred shall, from the date of receipt of the goods, comply with the same obligations as those set out in Article 2.

2. Where the establishment or organization to which the goods are lent, hired out or transferred is situated in a Member State other than that in which the establishment that lent, hired out or transferred the goods is situated, upon the dispatch of such goods the competent customs office of the Member State of dispatch shall issue a Control Copy T No 5 in accordance with the rules laid down in Regulation (EEC) No 223/77 in order to ensure that such goods are put to a use entitling them to continue to qualify for admission free of import duties. For this purpose, the said Control Copy shall include, in box 104 under the heading "other", one of the following

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 2290/83

- “UNESCO-varer: Fortsat fritagelse betinget af overholdelse af artikel 57, stk. 2, første afsnit, i forordning (EØF) nr. 918/83”;
- “UNESCO-Gegenstand: Weitergewährung der Zollbefreiung abhängig von der Voraussetzung des Artikels 57 Absatz 2 erster Unterabsatz der Verordnung (EWG) Nr. 918/83”;
- “Αντικείμενο UNESCO: Διατήρηση της ατέλειας εξαρτώμενη από την τήρηση του άρθρου 57 παράγραφος 2 πρώτο εδάφιο του κανονισμού (ΕΟΚ) αριθ. 918/83”;
- “UNESCO goods: continuation of relief subject to compliance with the first subparagraph of Article 57 (2) of Regulation (EEC) No 918/83”;
- “Objet UNESCO: maintien de la franchise subordonné au respect de l'article 57 paragraphe 2 premier alinéa du règlement (CEE) n° 918/83”;
- “Oggetto UNESCO: è mantenuta la franchigia a condizione che venga rispettato l'articolo 57 paragrafo 2, primo comma del regolamento (CEE) n. 918/83”;
- “UNESCO-voorzwerp: handhaving van de vrijstelling is afhankelijk van de nakoming van artikel 57, lid 2, eerste alinea, van Verordening (EEG) nr. 918/83”;
- Objeto UNESCO: se mantiene la franquicia subordinada al respeto del artículo 57, apartado 2, primer párrafo, del Reglamento (CEE) n° 918/83;
- Objectos UNESCO: é mantida a franquia desde que seja respeitado o n° 2, primeiro parágrafo, do artigo 57 do Regulamento (CEE) n° 918/83”.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or specific accessories for scientific instruments or apparatus, and to tools for the maintenance, control, calibration or repair of scientific instruments or apparatus, which have been admitted free of import duties under Article 53 of the basic Regulation.

TITLE II

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF EDUCATIONAL, SCIENTIFIC OR CULTURAL MATERIALS IN ACCORDANCE WITH ARTICLE 51 OF THE BASIC REGULATION

Article 4

In order to obtain admission free of import duties of goods in accordance with Article 51 of the basic Regulation, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

Such application must be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

TITLE III

SPECIFIC PROVISIONS RELATING TO THE IMPORTATION FREE OF IMPORT DUTIES OF SCIENTIFIC INSTRUMENTS AND APPARATUS UNDER ARTICLES 52, 54 AND 55 OF THE BASIC REGULATION

Article 5

1. For the purposes of the first indent of Article 54 of the basic Regulation, the objective technical characteristics of a scientific instrument or apparatus shall be understood to mean those characteristics resulting from the construction of that instrument or apparatus or from adjustments to a standard instrument or apparatus which make it possible to obtain high-level performances above those normally required for industrial or commercial use.

Where it is not possible to establish clearly on the basis of its objective technical characteristics whether an instrument or apparatus is to be regarded as a scientific instrument or apparatus, reference shall be made to the general uses in the Community of instruments or apparatus of the type for which admission free of import duties is requested. If this examination shows that the instrument or apparatus in question is used mainly for scientific purposes, it shall be deemed to be of a scientific nature.

2. In making the comparison provided for in the third indent of Article 54 of the basic Regulation, only such technical characteristics as have a decisive influence on the outcome of the specific work planned may be regarded as 'essential'.

The following, in particular, shall not be taken into account in making this comparison:

- the technical conception of an instrument or apparatus,
- the fact that an instrument or apparatus is able to achieve performances superior to those which are necessary for a proper execution of the specific work to be carried out,
- the external appearance of an instrument or apparatus,
- its commercial value,
- the servicing intervals,
- any after-sales service that may be provided.

Article 6

1. In order to obtain admission free of import duties of a scientific instrument or apparatus under the provisions of Article 52 (1) of the basic Regulation, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

2. The application referred to in paragraph 1 must contain the following information relating to the instrument or apparatus in question:

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 2290/83

- (a) the precise trade description of the instrument or apparatus used by the manufacturer, its presumed Common Customs Tariff classification and the objective technical characteristics on the basis of which the instrument or apparatus is considered to be scientific;
- (b) the name or business name and address of the manufacturer and, if available, of the supplier;
- (c) the country of origin of the instrument or apparatus;
- (d) the place where the instrument or apparatus is to be used;
- (e) the use for which the instrument or apparatus is intended;
- (f) a detailed description of the project for which the instrument or apparatus is to be used;
- (g) the price of the instrument or apparatus or its value for customs purposes;
- (h) the estimated delivery period;
- (i) the date when the instrument or apparatus was ordered if it has already been ordered;
- (j) the name or business name and address of the Community firm or firms which have been approached with a view to the supply of an instrument or apparatus of a scientific value equivalent to that for which admission free of import duties is requested, the outcome of these approaches and, where appropriate, detailed reasons why an instrument or apparatus which is available in the Community would not be suitable for the particular scientific work to be undertaken.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the instrument or apparatus must be furnished with the application.

Article 7

1. The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision on applications under Article 6 in all cases where the information at its disposal, if necessary after consultation with the trade circles concerned, enables it to assess whether or not the instrument or apparatus is scientific and whether or not there exist instruments or apparatus of equivalent scientific value which are currently manufactured in the Community.

2. Where the competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned is unable to take a decision as provided in paragraph 1, the application, with the relevant technical documents, shall be forwarded to the Commission in order to enable the latter to commence the procedure prescribed in paragraphs 3 to 7.

'Pending a decision on the application for duty-free admission in accordance with this Article, the competent authority may authorize the provisional importation free of import duties of the instrument or apparatus concerned, subject to an undertaking by the establishment or organization to which the goods are consigned to pay the relevant import duties should admission free of import duties not be granted.';

The competent authority may make such provisional importation free of import duties conditional on the provision of security on terms to be laid down by it.

3. Within two weeks of the date of receipt of the application, the Commission shall dispatch a copy to each of the other Member States together with the relevant documentation.

4. If, on the expiry of a period of three months from the date of such dispatch, no Member State has sent the Commission objections concerning the admission free of import duties of the instrument or apparatus under consideration, the said instrument or apparatus shall be deemed to fulfil the conditions required for admission free of import duties. The Commission shall notify the Member State concerned of this decision within two weeks following the expiry of the aforesaid period. This notification shall, as soon as possible, be published, where necessary in an abbreviated form, in the *Official Journal of the European Communities*, C series.

5. If, within the period of three months laid down in paragraph 4, a Member State has sent the Commission objections regarding the importation free of import duties of the instrument or apparatus under consideration, the Commission shall as soon as possible notify a group of experts composed of representatives of all the Member States, who shall meet within the framework of the Committee on Duty-Free Arrangements in order to examine the matter.

The objections referred to in the preceding subparagraph must include a statement of the grounds therefor. Such grounds must indicate either why the instrument or apparatus concerned should not be regarded as being scientific, or should indicate precisely the instruments or apparatus manufactured in the Community which are regarded as having a scientific value equal to that for which admission free of import duties is requested, with the name or business name and address of the Community firm or firms who can supply them. In the latter case, the technical literature relating to the instruments or apparatus under consideration manufactured in the Community should be forwarded to the Commission as soon as possible.

The Commission shall transmit this information to the Member States as soon as it is received.

6. Where the examination undertaken in accordance with paragraph 5 shows that the instrument or apparatus for which admission free of import duties has been requested must be regarded as being scientific and that instruments or apparatus of equivalent scientific value are currently not manufactured in the Community, the Commission shall adopt a decision declaring that the said instrument or apparatus fulfils the conditions required for admission free of import duties.

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 2290/83

Where this examination shows that the instrument or apparatus for which admission free of import duties has been requested is not to be regarded as scientific, or that there is an instrument, or apparatus of equivalent scientific value currently manufactured in the Community, the Commission shall adopt a decision declaring that the said instrument or apparatus does not fulfil the conditions required for admission free of import duties.

The Commission decision shall be notified to the Member State concerned within two weeks. This decision shall, as soon as possible, be published, if necessary in abbreviated form, in the *Official Journal of the European Communities*, C series.

7. If, on the expiry of a period of six months from the date on which the application was received by the Commission, the latter has not adopted any decision under paragraph 6, the instrument or apparatus in question shall be deemed to fulfil the conditions required for admission free of import duties.

The period may, however, be extended, provided that the period in total does not exceed nine months, where the Commission has found it necessary to seek further information from the Member State in order to reach a decision. In this case the Commission must inform the requesting competent authority before the initial six-month period expires;

Article 8

Authorizations for admission free of import duties shall be valid for a period of six months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

TITLE IV

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF SCIENTIFIC INSTRUMENTS OR APPARATUS UNDER ARTICLE 56 OF THE BASIC REGULATION

Article 9

1. In order to obtain admission free of import duties of scientific instruments or apparatus under the provisions of Article 56 of the basic Regulation, the head of the establishment or organization to which the goods are consigned or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

2. The application referred to in paragraph 1 must contain the information specified in Article 6 (2) (a) to (e) and must be accompanied by a document or documents giving all relevant information on the characteristics and technical specifications of the instrument or apparatus concerned.

It must also include :

- (a) the name or business name and address of the donor;
- (b) a declaration by the applicant that the instruments or apparatus for which admission free of import duties is requested are in fact being offered to the establishment or organization concerned without a reciprocal commercial concession of any kind, in particular without any publicity being involved.

Article 10

1. The competent authority of the Member State in which is situated the establishment or organization to

which such goods are consigned shall take a direct decision on applications under Article 9.

2. The competent authority shall authorize admission free of import duties of the instruments or apparatus under consideration only if it has been established that the donor is not deriving any direct or indirect commercial advantage from his gift to the establishment or organization to which the goods are consigned.

3. Where the competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned is unable to decide on the basis of information at its disposal whether or not the instrument or apparatus for which admission free of import duties has been requested should be regarded as scientific, the procedure laid down in Article 7 (2) to (7) shall apply.

Article 11

The provisions of Articles 9 and 10 shall apply *mutatis mutandis* to tools for the maintenance, control, calibration and repair of scientific instruments or apparatus which have been admitted free of import duties under Article 56 of the basic Regulation.

TITLE V

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF SPARE PARTS, COMPONENTS, SPECIFIC ACCESSORIES AND TOOLS UNDER ARTICLE 53 OF THE BASIC REGULATION

Article 12

For the purpose of Article 53 (a) of the basic Regulation specific accessories means those articles specially designed for use with a specific scientific instrument or apparatus for the purpose of improving its performance and scope.

Article 13

In order to obtain admission free of import duties under Article 53 of the basic Regulation, either of spare parts, components or specific accessories, or of tools, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

This application must be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in Article 53 of the basic Regulation are fulfilled.

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 2290/83

Article 14

1. Subject to the provisions of paragraph 2, the competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision in respect of the application referred to in Article 13.

2. The procedure set out in Article 7 (2) to (7) shall apply *mutatis mutandis* in cases where the competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned is unable to determine whether or not:

- the instrument or apparatus for which are intended the spare parts, components, specific accessories or tools forming the subject of an application as referred to in Article 13 would qualify for admission free of import duties if it were itself currently imported into the Community,
- tools equivalent to those for which admission free of import duties is requested are currently manufactured within the Community.

Article 15

The provisions of Article 8 shall apply to authorizations for admission free of import duties issued under Article 53 of the basic Regulation.

TITLE Va

SPECIAL PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF MEDICAL INSTRUMENTS OR APPARATUS UNDER ARTICLES 63a AND 63b OF THE BASIC REGULATION

Article 15a

1. In order to obtain admission free of import duties of instruments or apparatus under Articles 63a and 63b of the basic Regulation, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

2. The application referred to in paragraph 1 must contain the following information relating to the instrument or apparatus in question:

- (a) the precise trade description of the instrument or apparatus used by the manufacturer, and its presumed classification in the tariff nomenclature;
- (b) the name or business name and address of the manufacturer and, if available, of the supplier;
- (c) the country of origin of the instrument or apparatus;
- (d) the place where the instrument or apparatus is to be used;
- (e) the use which the instrument or apparatus is to be put.

3. In the case of a gift, the application shall also include:

(a) the name of business name and address of the donor;

(b) a declaration by the applicant to the effect that:

- (i) the donation of the instrument or apparatus in question does not conceal any commercial intent on the part of the donor;
- (ii) the donor is no way associated with the manufacturer of the instruments or apparatus whose duty-free admission is requested.

Article 15b

1. Where the competent authority of a Member State is considering granting duty-free admission of apparatus or instruments as defined in Article 63a of the basic Regulation, it shall consult the other Member States to ascertain whether equivalent apparatus or instruments are being manufactured in the Community.

2. If no reply is received by the consulting authority within four months, it shall take the view that no instruments equivalent to that for which duty-free admission is requested are being manufactured in the Member States consulted.

3. Where the four-month period proves insufficient for the authority consulted, that authority shall inform the consulting authority accordingly and at the same time state the period within which a final reply may be expected from it. Such period shall not, however, exceed a further two months.

4. Where on completion of the consultation procedure provided for in paragraphs 1 to 3, the consulting authority finds that the conditions laid down in Article 63a (1) (a), (b) and (c) of the basic Regulation are met it shall grant the relief. Otherwise it shall refuse it.

Article 15c

Where the competent authority of the Member State in which the establishment or body to which the goods are consigned is situated is unable to take a decision as referred to in Article 15b, the provisions governing the procedure laid down in Article 7 (2) to (7) in respect of the duty-free admission of scientific instruments and apparatus shall apply *mutatis mutandis*.

Article 15d

The provisions of Articles 15a to 15c shall apply *mutatis mutandis* to spare parts, components, specific accessories and tools to be used for the maintenance, checking, calibration or repair of instruments or apparatus admitted duty-free pursuant to Article 63a (2) (a) and (b) of the basic Regulation.

Article 15e

The provisions of Article 8 shall apply, *mutatis mutandis*;

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 2290/83

TITLE VI

COMMUNICATION OF INFORMATION TO THE
COMMISSION AND THE MEMBER STATES*Article 16*

Each Member State shall send the Commission a list of the instruments, apparatus, spare parts, components, accessories and tools of which the price or the value for customs purposes exceeds Ecu 5 000 and for which it has authorized or refused admission free of import duties under Article 7 (1), 14 (1) or 15b (4).

The list shall give the precise trade description of the goods referred to in the preceding paragraph and the Common Customs Tariff heading or subheading indicated in the application. It shall also include the name of the manufacturer or manufacturers, the country or countries of origin and the price or customs value of the goods concerned.

2. The lists referred to in paragraph 1 shall be sent during the first and third quarters of each year and

shall contain particulars of those goods whose admission free of import duties has been authorized during the preceding six months. However, Member States may forward this information for shorter periods.

3. The Commission shall forward these lists to the other Member States.

Article 17

1. Each Member State shall also send the Commission a list of the instruments and apparatus for which it has authorized admission free of import duties under Article 10. The list shall contain the name or business name and address of the manufacturer, the exact trade descriptions of the goods in question, and their Common Customs Tariff heading or subheading as given in the application for admission free of import duties.

2. The lists referred to in paragraph 1 shall be sent during the first and third quarters of each year and shall contain particulars of those goods whose admission free of import duties has been authorized during the preceding six months. However, Member States may forward this information for shorter periods.

3. The Commission shall forward these lists to the other Member States.

Article 18

The lists referred to in Articles 16 and 17 shall be examined periodically by the Committee on Duty-Free Arrangements.

TITLE VII

FINAL PROVISIONS

Article 19

Regulation (EEC) No 2784/79 is hereby repealed.

Article 20

This Regulation shall enter into force on 1 July 1984.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

DUTY-FREE ARRANGEMENTS
LEGISLATION AND UNESCO

EXPLANATORY NOTE

This paper contains the explanatory notes, agreements, interpretative provisions etc., liable to facilitate the application of Regulation (EEC) No 918/83 and its implementing Regulations.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No. 918/83: Article 1 (2)(d)

Comments of the Working Party on Economic Questions of the Council (doc. 5840/83 of 23 March 1983, Annex II).

"The Working Party stated that this definition ("household effects") did not, of course, cover means of transport."

Regulation (EEC) No. 918/83:TITLE I

Arts. 2 to 10

PERSONAL PROPERTY BELONGING TO NATURAL PERSONS TRANSFERRING THEIR NORMAL PLACE OF RESIDENCE FROM A THIRD COUNTRY TO THE COMMUNITY

1. Reference to International Agreements:

- Custom Cooperation Council
- Kyoto Convention: Annex B 2 provisions No. 17 to 19
- Recommendation 5.12.62.

2. Regulation (EEC) No. 918/83: Article 3(a)Explanatory note

Material proof that the goods were in the possession of the person concerned for at least six months before the change of residence, is required only where there is a serious doubt regarding respect of this condition. In effect an article that had been in use for six months showed signs of wear, a sufficient indication that they were used goods. (c.f. Summary record of the 112th meeting of the Committee on Duty Free Arrangements Doc. SUD/1003/83 point 4.4.1.).

3. Regulation (EEC) No. 918/83: Art. 3(b)Explanatory note

It may be required that the person concerned gives a written obligation to keep the goods for a period of 12 months as provided to in Article 7 1) of Regulation (EEC) No. 918/83 (c.f. Summary record of the 112th meeting of the Committee on Duty Free Arrangements. Doc. SUD/1003/83, point 4.4.1.)

4. Regulation (EEC) No. 918/83: Art. 4Explanatory note

1. The documents to be taken into consideration in view of establishing if a person had his residence outside the Community are the following
 - a document showing that he was registered in the municipality of the non-Community country of departure where that normal place of residence was located;

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

- a contract of employment;
- registration at the Consulate;
- any other document that satisfies Customs.

2. If a satisfactory document was not produced, the relief from, customs duty would be refused. (c.f. Summary record of the 112th meeting of the Committee on Duty Free Arrangements. Doc. SUD/1003/83, point 4.4.2.).

5. Regulation (EEC) No. 918/83: Art. 5 (d)

Explanatory note

By "portable instruments of the applied or liberal arts" it is taken that the instruments or light apparatuses are actually portable. For example, a doctor's bag could be imported duty free, but not his X-ray equipment. (c.f. Summary record of the 112th meeting of the Committee on Duty Free Arrangements. Doc. SUD/1003/83 point 4.4.3).

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No. 918/83:

TITLE II
Arts. 11 to 15

GOODS IMPORTED ON THE OCCASION OF A MARRIAGE

Reference to International Agreements:

- Customs Cooperation Council
- Kyoto Convention: Annex B 2
provisions No. 21 to 23

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No. 918/83:TITLE III
Arts. 16 to 19

PERSONEL PROPERTY ACQUIRED BY INHERITOREN

1. Reference to International Agreements:

- Custom Cooperation Council
- Kyoto Convention: Annex B 2
provisions No. 26 to 27

2. Regulation (EEC) No. 918/83: Art. 17 (d)Explanatory note

By "portable instruments of the applied or liberal arts" see
Explanatory Note concerning Article 5 (d) of Regulation (EEC) No. 918/83

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No. 918/83:

TITLE IV
Arts. 20 to 24

HOUSEHOLD EFFECTS FOR FURNISHING A
SECONDARY RESIDENCE

1. Reference to International Agreements:

- Custom Cooperation Council
- Kyoto Convention: Annex B 2
provisions No. 20

2. Regulation (EEC) No. 918/83: Art. 24

Explanatory note

It may be required that the person concerned gives a written obligation to honour the time limits provided for in this Article.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No. 918/83:

TITLE V
Arts. 25 and 26

SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER
SCHOLASTIC HOUSEHOLD EFFECTS

Reference to International Agreements:

- Custom Cooperation Council
- Kyoto Convention: Annex B 2
provisions No. 24 and 25

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Regulation (EEC) No. 918/83:

TITLE VII
Arts. 29 to 31

SMALL CONSIGNMENTS OF A NON - COMMERCIAL NATURE

Reference to International Agreements:

- Custom Cooperation Council
- Kyoto Convention: Annex B 2
provision No. 28
- Recommendation of 11.6.68.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No. 918/83:TITLE VIII
Arts. 32 to 38**CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON
THE TRANSFER OF ACTIVITIES FROM
A THIRD COUNTRY INTO THE COMMUNITY****1. Regulation (EEC) No. 918/83: Art. 32 (1)**Explanatory note

The proofs establishing that an undertaking had ceased activity in a non-Community country included the following:

- a certifying document issued by a chamber of commerce;
- proof of the sale of the undertakings' premises;
- other similar proofs.

(c.f. Summary record of the 112th meeting of the Committee on Duty Free Arrangements. Doc. SUD/1003/83, point 4.4.8.).

2. Regulation (EEC) No. 918/83: Art. 33

Judgement of the Court of Justice of the European Communities in case 51/76.

Text of the judgement :

" The words 'capital goods' appearing in the third indent of Article 17 of the Second Council Directive of 11 April 1967, on the harmonization of legislation of Member States concerning turnover taxes, mean goods used for the purposes of some business activity and distinguishable by their durable nature and their value and such that the acquisition costs are not normally treated as current expenditure, but are written off over several years. "

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

3. Regulation (EEC) No. 918/83: Art. 38**3.1. Statement in the Council minutes**
(Doc. 5840/83 of 23.3.1983, Annex I)

"It is understood that the granting of relief for capital goods and equipment belonging to persons engaged in the exercise of a liberal profession is conditional upon such persons being authorized to engage in the exercise of their profession in the Member State where they set up their activity."

3.2. Explanatory note

A "liberal profession" was defined by contrast with "wage or salary earner". The professions of doctor, "avocat" and "notaire" were normally regarded as liberal professions.

(c.f. Summary record of the 112th meeting of the Committee on Duty Free Arrangements. Doc. SUD/1003/83, point 4.4.11.).

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EXPLANATORY NOTES

Regulation (EEC) No 918/83TITLE XI

Articles 45 to 49

Goods contained in travellers' personal luggage

1. Reference to International Agreements

O.E.C.D. Doc. C(65)40 Final of 30.7.65

2. Judgments of the Court of Justice2.1. Judgment of the Court of Justice of the European Communities in Case 158/83Text of the judgment

- "1. The exemption provided for by Regulation (EEC) No 1544/69, as last amended by Regulation (EEC) No 3061/78, only applies to goods contained in the personal luggage of travellers coming from a non-member country. That exemption applies irrespective of the origin of the goods or the place from which they come and of the customs duties and taxes which they have borne prior to their importation into the territory of the Community. However a person who, during a cruise departing from a port of a Member State, does not call at a non-member country or who makes only a token call there and does not remain there for a period during which he has in fact an opportunity of making purchases may not be regarded, for the purpose of the Regulation, as a traveller coming from a non-member country.
2. Regulation (EEC) No 1544/69 of the Council of 23 July 1969 contains comprehensive rules on the exemption from customs duty of goods contained in the personal luggage of travellers coming from a non-member country and those rules do not leave Member States any power to grant, in the field covered by the Regulation, exemptions wider than those provided for by the Regulation.
3. Council Regulation (EEC) No 3023/77 of 20 December 1977 on certain measures to put an end to abuses resulting from the sale of agricultural products on board ship does not contain an adequate statement of the reasons on which it is based and is accordingly not valid.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

4. In the case of travel between non-member countries and the Community, the exemptions provided for in Council Directive 69/169/EEC of 28 May 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel may be granted only to travellers who arrive in the customs territory of the Community from a non-member country and in this case the conditions on which the goods are acquired are irrelevant to the granting of the exemptions.
5. In the case of travel within the Community, including cases where the journey from one Member State to another involves transit through the territory of a non-member country or begins in a part of the territory of the other Member State in which the taxes to which the directive refers are not chargeable on goods which are consumed within that territory, the traveller must be able to establish that the goods transported in his luggage were acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refunding of turnover tax and/or excise duty. If the traveller is unable to provide the aforementioned proof he may enjoy only the more restricted exemptions provided for in the case of travel between non-member countries and the Community.
6. In adopting Directive 69/169/EEC and the Second and Third Directives of 12 June 1972 and of 10 December 1978 which supplement it, the Council intended progressively to establish a complete system of exemptions from turnover tax and excise duty for goods contained in traveller's personal luggage. Consequently in this field the member States are left with only the restricted power given to them by the directives to grant exemptions other than those specified in the directives.
7. The system of legal protection established by the Treaty, as set out in Article 177 in particular, implies that every kind of remedy provided for by national law must be available before the national courts for the purpose of ensuring observance of Community provisions having direct effect, on the same conditions concerning admissibility and procedure as would apply were it a question of ensuring observance of national law."

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2.2. Judgment of the Court of Justice of the European Communities in Case 54/84

Text of the judgment

"The expression "frontier zone", defined in the first indent of Article 5(5) of Council Directive 69/169/EEC of 28 May 1969, as amended by Council Directive 72/230/EEC of 12 June 1972, must be interpreted as meaning a circular zone having a radius of 15 km and its centre at the customs crossing."

3. Administrative arrangement

(sended to the Member States by letter n° 5940 of 5.12.1984)

CONDITIONS UNDER WHICH NON-COMMUNITY GOODS FOR OFF-
CONSUMPTION ("TAKE-AWAY" GOODS) MAY BE SOLD WITHOUT
COLLECTION OF IMPORT DUTIES TO PERSONS TRAVELLING
BY SEA OR BY AIR

Administrative arrangement of the Heads
of the Customs authorities of the Member States of the EEC

(Bruges, 3 and 4 May 1984)

Implementation : not later than the 1st January 1986

Implementing Measures for Regulation (EEC) N° 918/83

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The Heads of the Customs Authorities of the Member States,

Whereas the obligation to levy import duties on "take-away" goods sold to travellers moving within the Community stems from the Treaty itself, which restricts free circulation in the Community to goods from non-member countries which have been released for free circulation in a Member State;

Whereas the only customs relief which may be claimed by travellers is that provided for in Articles 45 to 49 of Council Regulation (EEC) No 918/83 setting up a Community system of reliefs from import duty; whereas this customs relief concerns only persons travelling from non-Community countries ;

Whereas the Court's judgment in Case 158/80 means that a traveller from one Member State to another who is materially unable to stop in a non-Community country to make purchases may not claim relief from import duties in respect of any non-Community goods that he may be carrying;

Convinced that this legal position must be respected, while avoiding to the utmost extent possible any increase in customs checks when travellers arrive in a Member State from another Member State and ensuring in all Member States uniform treatment for travellers moving within the Community,

have agreed to rely on the following procedures and measures to ensure that goods for off-consumption ("take-away" goods) may not be sold to persons travelling by sea or by air without collection of the import duties relating to the said goods where the journey does not involve any intermediate stop by the means of transport used in a non-Community country :

1. Duty-free shops in ports and airports

- 1.1 Duty-free shops in ports and airports shall operate under the customs warehousing procedure. However, the managers of such duty-free shops shall be able to put into free circulation beforehand all the non-Community products which they wish to offer for sale.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

1.2 Sale to travellers shall count as removal from the warehouse.

1.3 The import duties relating to the goods sold shall be collected on the basis of the destination shown on the transport documents submitted by travellers when making their purchases.

1.4 For the discharge of the warehouse accounts and determination of the amount of import duties to be collected, the manager of the duty-free shop shall send regular returns to the competent authorities, at monthly intervals, for example. This return shall show the quantities sold to travellers entitled to relief from duty and the quantities sold to other travellers on which import duties are to be collected.

2. Sales on board vessels and aircraft

2.1 On the basis of a letter to be sent to them by the Commission, the Member States shall remind the airlines and navigation companies of their obligations regarding sales of goods for off-consumption ("take-away" goods) on board vessels and aircraft, with a view to compliance with the legal situation applicable in this regard to trade within the Community.

2.2 The main situations in which sales of goods for off-consumption ("take-away" goods) may be sold, according to circumstances, with or without collection of import duties are described in the attached Annex.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

1. SITUATIONS LIKELY TO ARISE

The situations described below, concerns air traffic. They are valid, mutatis mutandis, for sea traffic.

1. Direct journey between two Member States :

Brussels/Milan
Athens/Rome

The sale for off-consumption of non-Community goods on which the import duties applicable have not been charged is prohibited.

2. Direct journey between a Member State and a non-Community country :

London/New York
Tunis/Paris

The sale for off-consumption of non community goods on which the import duties applicable have not been charged is authorized.

3. Journey between two non-Community countries involving a stop in a Member State :

Nadrid/Paris, Oslo

The sale for off-consumption of non-Community goods on which the import duties applicable have not been charged is authorized.

4. Journey between two Member States involving a stop in a non-Community country :

Rome/Zürich/Brussels

The sale of non-Community goods on which the import duties applicable have not been charged is authorized provided the aircraft makes an intermediate stop, as defined below, at Zürich.

5. Journey between a Member State and a non-Community country involving a stop in another Member State :

Frankfurt/London/new York

The sale of non-Community goods on which the import duties applicable have not been charged is prohibited on the Frankfurt-London leg but authorized on the London-New York leg.

However, if no passengers are set down in London, such sales are authorized from departure from Frankfurt.

6. Journey between a non-Community country and a Member State involving a stop in another Member State :

Ankara/Rome/Paris

The sale of non-Community goods on which the import duties applicable have not been charged is authorized on the Ankara-Rome leg but prohibited on the Rome-Paris leg.

However, if no passengers are picked up in Rome, such sales are authorized until arrival in Paris.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

2. REMARKS1. The meaning of "intermediate stop"

In accordance with the Court's judgment in Case 158/80, "intermediate stop" means a stay during which a passenger has in fact an opportunity of making purchases.

2. Excursions

In the case of excursions using a means of transport, no goods may be sold for off-consumption free of import duties if, during the excursion, the means of transport does not make an intermediate stop in a non-Community country.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX II

Draft

letter to Community or non-Community shipping companies and
airlines serving ports and airports in the European Economic
Community

Subject : Conditions under which non-Community goods for off-consumption ("take-away" goods) may be sold with or without collection of import duties, as the case may be, to persons travelling by sea or by air

Following the judgment of the Court of Justice of the European Communities in Case 158/80 (1), the matter at issue has been the subject of protracted discussions at Community level and, in a note dated the competent departments of the Commission of the European Communities called on the competent authorities of the Member States to remind shipping companies and airlines serving ports and airports in the community of their obligations regarding sales of goods for off-consumption ("take-away" goods) on board vessels and aircraft, with a view to compliance with the legal position applicable both to trade within the Community and to trade between the Community and non-Member countries.

This legal position, the main aspects and practical implications of which are described below, applies to goods for off-consumption sold on board means of transport flying the flag of a Community or non-Community country.

A. Legal position

- In accordance with the provisions of the Treaty establishing the European Economic Community, which restrict free movement within the Community for products from non-Community countries to such as have been released for free circulation in a Member State, import duties must have been charged on non-Community goods sold to travellers moving within the Community (2).

.../...

(1) OJ No C 191 of 31 July 1981, p. 5

(2) For the purposes of this letter, "import duties" means customs duties and agricultural or other levies chargeable under the common agricultural policy.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

- The only duty relief which may be claimed by travellers is that provided for in Articles 45 to 49 of Council Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty (1), which concerns only persons travelling direct from a non-Community country.
- The effect of the Court of Justice's judgment in Case 158/80 referred to above is that a person travelling from one Member State to another and having no physical possibility of stopping in a non-Community country to make purchases may not claim relief from import duties in respect of any non-Community goods he may be carrying.

B. Practical implications

The legal position outlined above means that, for the entire journey between two Member States, non-Community products on which the import duties applicable have not been charged may not be sold for off-consumption to persons on board ships or aircraft. Such goods may be sold only if the journey between two Member States involves an intermediate stop in a non-community country.

In order to permit a closer assessment of the scope of these provisions, a description is given below of the different practical situations likely to arise. It concerns air traffic but is valid mutatis mutandis for sea traffic :

1. Direct journey between two Member States :

Brussels/Milan
Athens/Rome

The sale for off-consumption of non-Community goods on which the import duties applicable have not been charged is prohibited.

2. Direct journey between a Member State and a non-Community country :

London/New York
Tunis/Paris

The sale for off-consumption of non-community goods on which the import duties applicable have not been charged is authorized.

3. Journey between two non-Community countries involving a stop in a Member State :

Madrid/Paris/Oslo

The sale for off-consumption of non-Community goods on which the import duties applicable have not been charged is authorized.

4. Journey between two Member States involving a stop in a non-Community country :

Rome/Zürich/Brussels

The sale of non-Community goods on which the import duties applicable have not been charged is authorized provided the aircraft makes an intermediate stop, as defined below, at Zürich.

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5. Journey between a Member State and a non-Community country involving a stop in another Member State :

Frankfurt/London/New York

The sale of non-Community goods on which the import duties applicable have not been charged is prohibited on the Frankfurt-London leg but authorized on the London-New York leg.

However, if no passengers are set down in London, such sales are authorized from departure from Frankfurt.

6. Journey between a non-Community country and a Member State involving a stop in another Member State :

Ankara/Rome/Paris

The sale of non-Community goods on which the import duties applicable have not been charged is authorized on the Ankara-Rome leg but prohibited on the Rome-Paris leg.

However, if no passengers are picked up in Rome, such sales are authorized until arrival in Paris.

REMARKS**1. The meaning of "intermediate stop"**

In accordance with the Court's judgment in Case 158/80, "intermediate stop" means a stay during which a passenger has in fact an opportunity of making purchases.

2. Excursions

In the case of excursions using a means of transport, no goods may be sold for off-consumption free of import duties if, during the excursion, the means of transport does not make an intermediate stop in a non-Community country.

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EXPLANATORY NOTES

Regulation (EEC) No 918/83 :

TITLE XII

Arts. 50 to 59

Educational, scientific and cultural materials;
scientific instruments and apparatus

1. Reference to International Agreements :

Florence Agreement (1950) and Nairobi Agreement (1976)

2. Judgements of the Court of Justice (*)

The judgments of the Court of Justice of the European Communities included below are likely to give some guidance to the Member States for their own decision-making.

The reader is reminded that the Court reduced, in case 45/83, the scope of the interpretation of Regulation (EEC) No 1798/75 adopted in case 300/82 as regards the concept of scientific apparatus.

2.1. Judgement of the Court of Justice of the European Communities in case 300/82 :

Text of the Judgement :

"The term 'scientific instrument' in Article 3 of Regulation (EEC) No 1798/75 of the Council must be interpreted as including a material such as the one known as phantom material A-150, made up of plastic blocks intended for radiological research, inasmuch as the material fulfils an essential function as an indispensable means of obtaining certain results from long term scientific research."

2.2. Judgement of the Court of Justice of the European Communities in case 45/83 :

Text of the Judgement :

"The first sentence of Article 3 of Regulation No 1798/75 must be interpreted as not covering materials such as receptacles which are intended to preserve, store or cultivate a substance on which research is carried out and which play only a passive role in the scientific research process."

(*) A summary with remarks about the judgments of the Court of Justice established by the Legal Department is attached as Annex VII.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

2.3. Judgement of the Court of Justice of the European Communities in case 216/82 :**Text of the Judgement :**

- "1. Any person or persons concerned by a decision adopted by the Commission pursuant to Article 4 of Regulation (EEC) No 3195/75 of the Commission of 2 December 1975 laying down provisions for the implementation of Regulation (EEC) No 1798/75 of the Council of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific or cultural materials may plead the unlawfulness of that decision before the national court in proceedings against the fixing of customs duty with the result that the question of the validity of the decision may be referred to the Court in proceedings for a preliminary ruling.
2. Consideration by the Court has disclosed no factor of such a kind as to affect the validity of Commission Decision 78/851/EEC of 5 October 1978 excluding the scientific instrument called a Packard 2425 Tri-Carb Spectrometer with teleprinter from exemption from Common Customs Tariff duties."

Argument No 14 (Last part)

"Given the technical character of this examination, the Court would censure the contents of a decision taken by the Commission in accordance with the opinion of the Committee only in case of a flagrant error in fact or in law or of misappropriation of authority."

2.4. Judgment of the Court of Justice of the European Communities in Case 234/83**Text of the judgment :**

- "1. The term "scientific instruments and apparatus" in Article 3(1) of Regulation No 1798/75 of the Council of 10 July 1975 on the importation free of Common Customs Tariff duties of educational, scientific and cultural materials must be defined on the basis of the "objective technical characteristics" of the instrument or apparatus in question, having regard both to its construction and to the results which it makes it possible to obtain.
2. The term "scientific activities", which refers to research carried out for non-commercial purposes, denotes activities aimed at the acquisition and development of scientific knowledge.

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2.5. Judgment of the Court of Justice of the European Communities
in Case 236/83Text of the judgment

"1. Paragraphs 1 and 2 of Article 3 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, considered in conjunction with one another, must be interpreted as meaning that the fact that material can be regarded as components, spare parts or accessories of an assemblage of equipment or apparatus for scientific research does not prevent them from being defined as scientific instruments or apparatus, if it is established that they can perform an independent scientific function and if the requirements of Article 3(1) of the Regulation are fulfilled.

2. The phrase "scientific instruments and apparatus which qualify for duty-free admission" in Article 3(2) of Regulation (EEC) No 1798/75 must be interpreted as meaning that components, spare parts and accessories may be imported free of customs duty provided that they are intended for scientific instruments or apparatus which are, or have been, admitted free of duty. Duty free admission may not, however, be granted where the components are intended to be incorporated in scientific equipment constructed in the Community."

3. "Scientific instruments or apparatus"3.1. Regulation (EEC) No 918/83, Art. 54, 1st indent

"- 'a scientific instrument or apparatus' means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes it possible to obtain is mainly or exclusively suited to scientific activities,"

3.2. Regulation (EEC) No 2290/83, Art. 5.1

"For the purpose of the first indent of Article 54 of the basic Regulation, the objective technical characteristics of a scientific instrument or apparatus shall be understood to mean those characteristics resulting from the construction of that instrument or apparatus or from adjustments to a standard instrument or apparatus which make it possible to obtain high-level performances above those normally required for industrial or commercial use.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Where it is not possible to establish clearly on the basis of its objective technical characteristics whether an instrument or apparatus is to be regarded as a scientific instrument or apparatus, reference shall be made to the general uses in the Community of instruments or apparatus of the type for which duty-free admission is requested. If this examination shows that the instrument or apparatus in question is used mainly for scientific purposes, it shall be deemed to be of a scientific nature."

3.3. Explanatory notes

3.3.1. The following are normally considered to be outside the scope of the description of scientific apparatus or instruments :

- (a) apparatus and instruments normally used for production, commercial applications of production, routine analyses or other non-scientific processes (engines, machine-tolls, graphic recorders, etc.). (*)
- (b) items of equipments in common use and household or domestic equipment used in research laboratories (tables, cupboards, filing cabinets, office equipment, laboratory glassware, electric batteries, hand tools, gas or electric ovens, ventilators, water heaters, mixers, lighting apparatus, domestic scales, etc.).

3.3.2. Certain instruments or apparatus referred to under point 3.3.1. above may, in certain circumstances, be considered as being scientific instruments or apparatus if there have been additions or substantial modifications which have the effect of rendering them specifically suitable for research or educational purposes.

3.3.3. Lastly, certain instruments or apparatus referred to under point 3.3.1. above may be admitted duty-free if they are integrated into a unit which, taken as a whole, can be considered to be a scientific instrument or apparatus.

3.3.4. Information (as to the general uses in the Community of instruments or apparatus of the type for which duty-free admission is requested) should be checked, wherever possible, through reference to an independent source.

(*) See Annex VI

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

4. "Equivalent scientific value"4.1. Regulation (EEC) No 918/83, Art. 54, 3rd indent

" 'Equivalent scientific value' shall be assessed by comparing the essential technical characteristics of the instrument or apparatus for which relief is requested with those of the corresponding instrument or apparatus manufactured in the Community in order to determine whether the latter could be used for the same scientific purposes as those for which the instrument or apparatus for which relief is requested is intended and whether its performance would be comparable. "

4.2. Regulation (EEC) No 2290/83, Title III, Art. 5.2

"In making the comparison provided for in the third indent of Article 54 of the basic Regulation, only such technical characteristics as have a decisive influence on the outcome of the specific work planned may be regarded as 'essential'.

The following, in particular, shall not be taken into account in making this comparison :

- the technical conception of an instrument or apparatus,
- the fact that an instrument or apparatus is able to achieve performances superior to those which are necessary for a proper execution of the specific work to be carried out,
- the external appearance of an instrument or apparatus,
- its commercial value,
- the servicing intervals,
- any after-sales service that may be provided."

4.3. Explanatory note

To be considered as equivalent to imported instruments or apparatus, Community instruments and apparatus do not necessarily have to possess characteristics and specifications giving them the capacity to achieve exactly the same or higher performances since equivalent scientific value does not mean identical technical value.

5. Consultation with Community trade circles concerned5.1. Regulation (EEC) No 2290/83, Art. 7.1

" The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision on applications under Article 6 in all cases where the information at its disposal, if necessary after consultation with the trade circles concerned, enables it to assess whether or not the instrument or apparatus is scientific and whether or not there exist instruments or apparatus of equivalent scientific value which are currently manufactured in the Community."

Implementing Measures for Regulation (EEC) N° 918/83

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5.2. Agreement by the Committee

Procedure for consultations between Member States to determine whether there exist within the Community instruments or apparatus of equivalent scientific value to those in respect of which an application for duty-free admission has been made (the "parallel" procedure).

- 5.2.1. Where the competent authority referred to in Article 7.1 of Regulation (EEC) No 2290/83, after such consultation as may be necessary with the national trade sources concerned, is unable to determine whether there exist in the Community instruments or apparatus of equivalent scientific value to those in respect of which an application for duty-free admission has been made, it shall ask the competent organizations of the other Member States (*) whether such instruments or apparatus of equivalent scientific value are manufactured in the said Member States.
- 5.2.2. So far as possible and at the express request of the applicant Member State, the Member States consulted may give an opinion on the scientific character of the instrument or apparatus in question. ~~This opinion may be given by completing item 6 ("any remarks") on the form to be used for the parallel procedure which is to be found in Annex V.~~
- 5.2.3. Such inquiry shall be made in every case where the instrument in question is worth more than 35.000 ECU. For an instrument or apparatus worth not more than 35.000 ECU, inquiry shall be optional, and shall be left to the discretion of the national authorities, taking into account the particular circumstances of each case.
- 5.2.4. Where the authority making the inquiry receives no reply within four months, it shall deem that no instrument or apparatus of equivalent scientific value to that in respect of which the application for duty-free admission was made is manufactured in the Member States consulted.
- 5.2.5. Should the authority consulted not be able to give a reply within four months, it shall notify the inquiring authority, stating the period within which it may be expected to give a definitive answer.

(*) These organizations are listed in Annex I.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

5.2.6. Should the inquiring authority be unable, after the consultation procedure set out in paragraphs 5.2.1. to 5.2.4. above, to take the decision referred in Article 7.1 of Regulation (EEC) No 2290/83, it shall refer the matter to the Commission with a view to initiating the Community procedure laid down in Article 7.3 - .7 of the said Regulation.

5.2.7. The effective date for the purpose of applying the test of whether or not instruments or apparatus of equivalent scientific value are manufactured in the Community is the date of order of the instrument or apparatus imported (or to be imported) (or the date when an application for duty-free admission has been introduced if the apparatus has not yet been ordered). This date should always be shown on applications for information submitted under the parallel procedure .

A suggested Form for use on parallel procedure action is in Annex V . In order to facilitate the reply by the Member State consulted, this form is sent in duplicate by the Member State requesting information.

6. Presentation of requests transferred to the Commission

6.1. Regulation (EEC) No 2290/83, Art. 7.1 and .2

- "1. The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision on applications under Article 6 in all cases where the information at its disposal, if necessary after consultation with the trade circles concerned, enables it to assess whether or not the instrument or apparatus is scientific and whether or not there exist instruments or apparatus of equivalent scientific value which are currently manufactured in the Community.
2. Where the competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned is unable to take a decision as provided in paragraph 1, the application, with the relevant technical documents, shall be forwarded to the Commission in order to enable the latter to commence the procedure prescribed in paragraphs 3 to 7."

6.2. Agreement by the Committee

To enable the Commission to initiate the procedure described in Article 7.3 to .7 , the information relating to the instruments or apparatus to be considered shall be submitted on a form based on the specimen in Annex II.

7. Communication of information to the Commission and the Member States

7.1. Regulation (EEC) No 2290/83, Art. 16.1 and Art. 17.1

1. Article 16.1

" Each Member State shall send the Commission a list of the instruments, apparatus, spare parts, components, accessories and tools of which the price or the value for customs purposes exceeds 3 000 ECU (*) and for which it has authorised admission free of import duties under Article 7.1 or 14.1."

2. Article 17.1

"Each Member State shall also send the Commission a list of the instruments and apparatus for which it has authorized admission free of import duties under Article 10. The list shall contain the name or business name and address of the manufacturer, the exact trade descriptions of the goods in question, and their Common Customs Tariff heading or subheading as given in the application for admission free of import duties."

7.2. Agreement by the Committee

7.2.1. Where possible, each Member State should also send the Commission a list of the instruments, apparatus, spare parts, components, accessories and tools of which the price or the value for customs purposes exceeds 3 000 ECU (*) and for which it has refused duty-free admission under Article 7.1, 10.1 or 14.1

7.2.2. The lists provided for in paragraphs 7.1. and 7.2.1 should be submitted on a standard form as shown in Annexes III and IV.

7.3. Regulation (EEC) No 2290/83, Articles 16.3 and 17.3

"The Commission shall forward these lists to the other Member States."

Regulation (EEC) No 2290/83, Article 18

"The lists referred to in Articles 16 and 17 shall be examined periodically by the Committee on Duty-free Arrangements."

7.4. Agreement by the Committee

In order to facilitate the examination of the lists by the Committee, each Member State should submit to the Commission in writing, prior to the meeting, any observations on the lists submitted by the other Member States.

(*) This amount will be raised to 5 000 ECU after amendment of Regulation (EEC) 2290/83.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No. 918/83 :Title XIIIArticle 60Laboratory animals and biological or chemical substances intended for research1. Regulation (EEC) No 918/83 : art. 60(1)(a)Explanatory note

1. "Animals specially prepared for laboratory use" generally means animals specially reared and fed in specialized establishments in order to undergo specific tests. Frequently such animals are useable only if they have the same genetic structure, i.e. the same parents.

2. The animals most often used for laboratory research are rats, mice, rabbits, frogs, guinea pigs, etc. However, the basic regulation does not limit the species of animals eligible for relief.

3. In practice, animals of this kind are always accompanied by a laboratory attestation from the body responsible for their dispatch, where the treatment which they have undergone and which makes them suitable for scientific research is shown.

However, the proof regarding respect of these conditions may, where the competent authorities are satisfied, be produced by the interested party in any other form.

(cf. Summary record of 120th meeting, Doc. SUD/1026/83, item 4.1. and Summary record of 151st meeting of Committee on Duty-Free Arrangements).

2. Regulation (EEC) No 918/83 : art. 60(1)(b)Explanatory note

For the interpretation of the term "imported exclusively for non-commercial purposes", the text of Article 54, second indent, is applicable mutatis mutandis. (cf. S.R. of 143rd meeting of Committee on Duty-Free Arrangements. Doc.....).

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83

Title XIV

Articles 61 to 63

Therapeutic substances of human origin and blood-
grouping and tissue-typing reagents

Reference to international agreements :

- Customs cooperation Council :
- Kyoto Convention : annex B 2
provision No 16
- Council of Europe : agreements No 26-39-84

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :Title XIVArticles 65 to 85Goods for charitable or philanthropic organizations:
articles intended for the blind and other handicapped
persons1. Regulation (EEC) No 918/83: art. 65(1)(a)Reference to international agreements :

- Custom Cooperation Council :
Kyoto Convention : annex B 2
provision No 29

2. Regulation (EEC) No 918/83 : art. 65(2)

Comments of the Working Party on Economic questions of the Council
(Doc. 5840/83 of 23 March 1983, annex II)

"The Working Party made clear that the term "basic necessities" also covered products such as orthopaedic equipment, crutches, etc."

3. Regulation (EEC) No 918/83 : art. 70 to 78Reference to international agreements :

Florence Agreement (1950) and Nairobi Arrangement (1976)

4. Regulation (EEC) No 918/83 : art. 79 to 854.1. Reference to international agreements :

Custom Cooperation Council :
Recommandation of 8.6.70.

4.2. Regulation (EEC) No 918/83 : art. 79Explanatory note

"State organizations" means, in particular, all the territorial collectivities defined by constitutional law: districts, boroughs, countries, etc.

(cf. S.R. of 120th meeting of the Committee on Duty-Free Arrangements, Doc. SUD/1026/83, item 4.3.).

4.3. Regulation (EEC) No 918/83 : art. 82Explanatory note

"Guarantees considered necessary" means essentially guarantees connected with the status of the interested party. In particular, the organizations concerned should not previously have committed any offences.

(cf. S.R. of 120th meeting of the Committee on Duty-Free Arrangements. Doc. SUD/1026/85, item 4.4. and the 151st meeting of the Committee on Duty-Free Arrangements).

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :

Title XVII

Honorary decorations or awards

Article 86

Reference to international agreements :

- Custom Cooperation Council :
- Kyoto Convention : annex B 2
 provision No 30

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :Title XXArticles 91 to 99Goods imported for trade promotion purposes1. Regulation (EEC) No 918/83 : art. 91 to 94Reference to international agreements :

- Custom Cooperation Council :
Kyoto Convention : annex B 2
provisions No 14 and 15
- Recommendation of 30.11.56
Geneva Convention 7.11.52

2. Regulation (EEC) No 918/83 : art. 95 to 99Reference to international agreements :

- Brussels Convention 8.6.61

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :Title XXIArticles 100 to 106Goods imported for examination, analysis or test purposes1. Reference to international agreements :

- Custom Cooperation Council :
- Kyoto Convention : annex B 2
provision No 34

2. Comments of the Working Party on Economic questions of the Council
(Doc. 5840/83 of 23 March 1983, annex II)

"The object of Title XXI is not only to allow the application of the Recommendation of the Customs Co-operation Council of 5 June 1972, the main aim of which is to facilitate the task of national associations or bodies recognized as consumer protection organizations.

In particular, it allows the granting of relief on imports of goods which are :

- to be examined or analysed with a view to manufacturing or improving the manufacture of similar goods within the Community ;
- to be used for market research or consumer testing carried out by a Community manufacturer interested in examining the possibility of manufacturing goods which could be put to the same use ;
- to be used to investigate whether certain new ideas or materials used in the manufacture of such goods can be applied or adapted to the manufacture of similar goods within the Community.

Title XXI also covers goods for use in tests :

- to establish whether equipment available in the Community can be used to work or process such goods in conditions stipulated by a potential buyer of the said equipment ;
- to establish whether a product available in the Community complies with the requirements laid down by a potential buyer of the said product."

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) NO 918/83 :

Title XXIII

Article 108

Tourist information literature

Reference to international agreements :

- New-York Convention 4.6.54

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :

Title XXIV

Article 109

Miscellaneous documents and articles

Reference to international agreements :

- Custom Cooperation Council :
- Kyoto Convention : annex B 2
 provision No 32

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :

Title XXV

Article 110

Ancillary materials for the stowage and protection
of goods during their transport

1. Reference to international agreements :

- Custom Cooperation Council :
- Kyoto Convention : annex B 2
 provision No 35

2. Comments of the Working Party on Economic questions of the Council
(Doc. 5840/83 of 23.3.1983, annex II)

"As is clear from the list of examples in Article 110 itself, the only materials that can be admitted duty-free under this Article are those used for the stowage and protection of the goods during their transport from the third country to the place where they are unloaded in the Community. They are entirely different from the packings with which the goods transported may be provided and which are not removed from the goods once transport is over. The tariff treatment of such packings is laid down in Section II D of the Preliminary Provisions of the Common Customs Tariff.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :

Title XXVI

Article 111

Litter, fodder and feedingstuffs for animals
during their transport

Reference to international agreements :

- Custom Cooperation Council :
Kyoto Convention : annex B 2
provision No 36

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83 :

Title XXVIII

Article 117

Materials for the construction, upkeep or ornamentation of memorials to, or cemeteries for war victims

Title XXIX

Article 118

Coffins, funerary urns and ornamental funerary articles

Reference to international agreements :

- Custom Cooperation Council :
Kyoto Convention : annex B 2
provision No 31

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83

art. 133

The Article 133 of Council Regulation (EEC) n° 918/83 must be viewed as constituting a delegation to the Member States of powers vested in the Community as regards the granting of relief from customs duties under international conventions or agreements.

Article 133(1) allows the Member State concerned to grant relief in the cases which it enumerates without prejudice to the provisions of Article 134 (i.e. notification to the Commission of the customs provisions contained in the conventions and agreements except for provisions falling under Article (1)(a)).

In all other cases article 133(2) applies. Member States may therefore grant relief only if the prior authorization of the Commission has been secured in accordance with the procedure laid down in Article 143(2) and (3).

Member States need not, however, follow the authorization procedure but need only communicate the information to the Commission if the relief from customs duties provided for under the Convention does not exceed that already set under Community law (implementation of Article 133(3)).

Regulation (EEC) No 918/83 :

art. 133 (1)(b)

Statement in the Council minutes
(Doc. 5840/83 of 13.3.1983, annex I).

"The customary privileges and immunities provided for in Article 137(1)(b) shall also apply to the Grand Master of the Sovereign and Military Order of the Knights of Malta."

Regulation (EEC) No 918/83:

art. 136 (1) (a)

1. Reference to international agreements:

London Convention 19.6.1951

Regulation (EEC) No 918/83 :

art. 136(1) (b)

1. Reference to international agreement :

Chicago Convention 7.12.44, annex C.

2. Comments of the Working Party on Economic questions of the Council
(Doc. 5840/83 of 13.3.83, annex II).

"The Working Party made clear that the term "bilateral agreements" also referred to unwritten agreements."

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Regulation (EEC) No 918/83Rules of procedure : art. 141

THE COMMITTEE ON DUTY-FREE ARRANGEMENTS

Having regard to Regulation (EEC) No 918/83 of the Council of 28 March 1983 setting up a Community system of reliefs from customs duty (1), and in particular Article 141.2 thereof;

HAS ADOPTED RULES OF PROCEDURE AS FOLLOWS :

Article 1

The Committee shall be convened by its Chairman, acting on his own initiative or at the request of a representative of a Member State.

Article 2

The Chairman shall draw up the agenda and include therein all matters on which a discussion has been requested in writing by a representative of a Member State.

The agenda shall distinguish between :

- (a) draft measures referred to the Committee in pursuance of Article 143 of Regulation (EEC) No 918/83 for an Opinion;
- (b) matters referred to the Committee in pursuance of Article 142 of Regulation (EEC) No 918/83 for examination.

Article 3

The Chairman shall forward the notices convening meetings, agenda, draft measures and all other working documents to the representatives of the Member States on the Committee in accordance with the procedure laid down in Article 9 second indent. Documents must reach the Permanent Representation of the Member States not later than fifteen days before the date of a meeting.

.../...

(1) OJ No L 105 of 23 April 1983

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

In urgent cases the Chairman, acting on his own initiative or at the request of the representative of a Member State, and giving reasons for so doing, may reduce this period to a minimum of three clear working days.

In cases of extreme urgency the Chairman, acting on his own initiative or at the request of the representative of a Member State, may place a matter on the agenda of a meeting while it is in progress and, where appropriate, submit any relevant draft.

Article 4

Where an Opinion has been requested and an amendment is made to the substance of a draft, or where a draft is submitted in the circumstances referred to in Article 3 second and third paragraphs, the Chairman shall postpone the vote until the end of the meeting or, if the representative of a Member State so requests, until the next meeting.

Article 5

If the Committee has failed to deliver an Opinion within the time limit laid down by the Chairman, he may postpone the vote until the next meeting.

Article 6

The representation of a Member State shall be limited to five officials.

If necessary the representative of one Member State may represent one other Member State. The Chairman shall be notified thereof by the Permanent Representation of the Member State being represented.

The quorum required for the adoption of decisions by the Committee must be the same as for Opinions.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

Article 7

Secretarial services shall be provided for the Committee by the Commission.

Article 8

A summary statement of the Opinions delivered in pursuance of Article 143 of Regulation (EEC) No 918/83 shall be drawn up at every meeting under the responsibility of the Chairman. This summary statement shall be submitted to the Committee before the end of the meeting.

The views expressed on matters raised under Article 142 of Regulation (EEC) No 918/83 shall be set down in summary records drawn up under the responsibility of the Chairman. The summary records shall be forwarded to the representatives of the Member States on the Committee in accordance with the procedure laid down in Article 9 second paragraph. The representatives shall convey any observations to the Chairman in writing. The Chairman shall notify the Committee accordingly; in the event of a disagreement arising, the proposed amendment shall be discussed at the ensuing meeting. If the disagreement cannot be settled, the amendment shall be annexed to the appropriate summary record.

Article 9

Correspondence relating to the Committee shall be addressed to the Customs Union Service at the Commission for the attention of the Chairman of the Committee.

Correspondence for the attention of the representatives of the Member States on the Committee shall be addressed to the office of the Permanent Representation concerned; at the request of a Member State, a copy shall be addressed direct to officials nominated as addressees by that Member State.

Article 10

The work of the Committee shall be confidential.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

List of competent authorities able to furnish
information on the national production of
scientific instruments or apparatus for the
purpose of implementing Regulation (EEC)
No 918/83 of the Council

GERMANY

competent authorities :

1. Zentralverband der Elektrotechnischen Industrie e.V.
(ZVEI)
Stresemannallee 19
D-6000 Frankfurt (Main) 70
tel. (0611) 63021
telex : 0411035
2. Verband der Deutschen Feinmechanischen und Optischen Industrie e.V.
Pipinstraße 16
D-5000 KÖLN 1
tel. (0221) 219458
telex : 8 882226 fovb
3. Verband Deutscher Maschinen und Anlagenbau e.V.
(VDMA)
Lyoner Straße 18
D-6000 FRANKFURT 71- NIEDERRAD 1
tel. 069/6603-455
telex : 411 321.
4. Where there is doubt as to the competence of the above organization, requests for information should be sent to :

Zolltechnische Prüfungs- und Lehranstalt
Lentzeallee 8
D-1000 BERLIN 33

BELGIUM

competent authorities :

Ministère des Finances
Cité Administrative de l'Etat
Tour des finances - Bte 37
9ème étage
Boulevard du Jardin Botanique
B-1010 BRUXELLES
Tél. (02) 2102111
Télex : 24321 doubbn bm

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX I (contd.)FRANCEcompetent authorities :

Ministère de l'Emploiement industriel et du commerce extérieur
Direction des Industries électroniques et de
l'Informatique (DIELI)

Sous direction "International" (à l'attention de M. CADORET)
32, rue Guersant
F-75017 PARIS
tél. 572.84.01/572.84.42
télex : 643397 F DIRING
telecopie: 33-1-5724918

DENMARKcompetent authorities :

Direktoratet for toldvasenet
Amaliegade 44,
DK-1256 KØBENHAVN K.
tél. (01) 157300
télex : 22325

GREECEcompetent authorities :

Ministry of Economics
Direction IIA
For the attention of : M. DIAMANTOPOULOS
M. ZAFIRATOS

Karageorgi Servias 10
ATHENS 10184
tél. 3248715 - 3250436
télex : 214001 - 222155

IRELANDcompetent authorities :

Department of Industry, Trade, Commerce & Tourism
Trade Regulation Branch
Frederick Building,
South Frederick Street,
DUBLIN 2
Ireland
tél. (01) 710833
télex : 24651 TRDC EI

ITALYcompetent authorities :

Ministero dell'Industria, dell'Commercio
e dell'Artigianato
Direzione della Produzione Industriale -Div. XII
Via Molise
ROMA
tél. (06) 47.44.430
télex : 61154 MINNIND

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX I (contd.)LUXEMBOURGcompetent authorities . :

NETHERLANDScompetent authorities :

Ministerie van Financiën
Directie Douane, Bureau Vrijstellingen bij invoer
(de heer KERVINK)
Postbus 20201
2500 EE's-GRAVENHAGE
tél. (070) 767767
télex : 33 141 MI FI NL

UNITED KINGDOMcompetent authorities :

International Trade Policy Division
Department of Trade and Industry
1, Victoria Street
LONDON SW1H 0ET
tél. (01) 215 3927 and 215 5968
télex : 8811074/5 DTHQ G

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX II

Information to be supplied to the Commission to enable it to initiate the procedure laid down in Article 7.3 to .7 of Regulation (EEC) No 2290/83 in respect of a specific instrument or apparatus

Requesting Member State :

Date :

Tariff classification or, where appropriate, statistical classification	Precise trade description of the instrument or apparatus including accessories used by the manufacturer	Name and address of manufacturer and, where appropriate, the country of origin of the instrument or apparatus	Quantity of imported instruments or apparatus	Unit Price or value for customs purposes	Date	
					of order	of delivery (estimated)
Objective technical characteristics as indicated by the applicant, by virtue of which the instrument or apparatus is regarded as scientific :						
Use to which the instrument or apparatus will be put :						
Detailed description of the project for which the instrument or apparatus is to be used :						
General or chief use to which instruments or apparatus of this type are put :						

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX II (contd.)

Community instruments and apparatus

Qualifying for consideration as being of equivalent scientific value

- A. Trade description of the instrument or apparatus
- B. Date of its marketing
- C. Name and address of manufacturer

ANNEXES (technical documents)

Any technical remarks

Other remarks

Detailed reasons why the instrument or apparatus in question is not suitable for the particular scientific work planned

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX III

List of goods which have been authorised under Articles 7.1, 10.1 and 14.1 of Regulation (EEC) No 2290/83 for admission free of import duties

MEMBER STATE		HALF-YEAR/YEAR						
1	2	3	4	5	6	7	8	9

1. Serial number
2. Tariff or statistical classification
3. Precise trade name of goods, used by the manufacturer
4. Name or code number of manufacturer
5. Country of origin
6. Quantity of imported goods
7. Unit price (UP) or value for customs purposes (V) as appropriate
8. Date of order, if any
9. Use, if any

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX IV

List of goods which have not been authorised under Articles 7.1, 10.1 and 14.1 of Regulation (EEC) No 2290/93 for admission free of import duties

MEMBER STATE		HALF-YEAR/YEAR									
1	2	3	4	5	6	7	8	9	10		
								a)	b)	a)	b)

1. Serial number
2. Tariff or statistical classification
3. Precise trade name of goods, used by the manufacturer
4. Name or code number of manufacturer
5. Country of origin
6. Quantity of goods for which duty free admission has not been authorized
7. Unit price (up) or value for customs purposes (V) as appropriate.
8. Date of order, if any
9. Reason for refusal
 - a) non scientific goods
 - b) existing equivalent production
10. Equivalent Community production
 - a) Name or code number of manufacturer
 - b) Type of Community article

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX V

SCIENTIFIC INSTRUMENTS AND APPARATUS

Consultation to determine whether there exist instruments or apparatus of equivalent scientific value; compliance with provisions regarding Community preference.

Regulation (EEC) No. 918/83, Art. 52. 2 (b) (PARALLEL PROCEDURE)

Inquiring Country: Reference:

1. Manufacturer's precise trade description and model number of instrument or apparatus imported or to be imported:

.....
.....

2. Name and address of manufacturer:

.....
.....

3. Descriptive trade literature or specifications attached:

4. Date of:

a) order; or

b) application for duty free admission.....

5. Full details of proposed use, research project etc.:

.....
.....
.....

6. Remarks:

.....

Information should be given on the back of this form concerning the Community instruments or apparatus regarded as of equivalent scientific value which were available at the date shown under 4 above.

Signed: Date:

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX V (contd.)

Country consulted:

Information concerning Community instruments or apparatus considered equivalent:

1. Manufacturer's precise trade description and model number of instrument or apparatus:

.....
.....
.....
.....

2. Name and address of manufacturer:
.....
.....

3. Manufacturer's representative in the Member State submitting the application:

4. Descriptive trade literature or specifications attached:
.....
.....
.....

5. Date of its marketing:

6. Any remarks:

Signed: Date :

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX VIList of non-scientific apparatus

Of the types of apparatus on which the Committee has taken decisions, the following are to be regarded as non-scientific in character.

This list does not include apparatus in respect of which the Commission had adopted a decision refusing to accept its scientific character.

1	2	3
Type of apparatus and/or its trade description	Date on which the Committee examined the scientific character of the apparatus (1)	Source and comments

(1) In the case of apparatus ordered after this date, its scientific character is no longer recognized.
In the case of items ordered prior to this date, their scientific character must be assessed individually.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEXE VI (cont.)

1	2	
<p><u>Probe rockets :</u></p> <ul style="list-style-type: none"> - ARCAS Super probe, type 1 mark. 60 A 2 <p><u>Pulse chambers :</u></p> <ul style="list-style-type: none"> - Oceanographic Streamer OSI-2550 <p><u>Automatic Gamma Counters :</u></p> <ul style="list-style-type: none"> - Packard automatic Gamma counter - Packard Auto-Gamma System, model 5230 <p><u>Liquid scintillation spectrometers :</u></p> <ul style="list-style-type: none"> - Packard 2425 Tri-Carb Spectrometer - Packard model 3255 TRI CARB Spectrometer System - Packard 2450/645 TRI CARB Spectrometer 	<p>27.3.1980</p> <p>25.2.1980</p> <p>25.2.1980</p> <p>23.6.1980</p>	<p>Record of the 56th meeting, Doc. UD/527/80, p. 5, point 2 (File UD/8-003/76)</p> <p>Record of the 55th meeting, Doc. UD/394/80, p. 4 point 5 (File UD/8-014/76)</p> <p>Record of the 55th meeting, Doc. UD/394/80, p. 5 point 9 (File UD/8-017/76)</p> <p>Record of the 60th meeting, Doc. UD/1033/80, p. 2 point 5, and p. 4, point 20 respectively, Files :</p> <p>UD/8-11/77 UD/8-17/76 UD/8-23/77 UD/8-14/78 UD/8-6/77 UD/8-1/78 UD/8-13/78 (See also record of the 57th meeting, Doc. UD/667/80, Annex I)</p>

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEXE VI (cont.)

1	2	3
<p><u>Liquid scintillation counters</u></p> <ul style="list-style-type: none"> - Searle Mark III Liquid Scintillation Counter)) - Packard TRI CARB Liquid scintillation system, model 2650)) - Beckman Liquid scintillation system, model L S 800)) 	<p>23.6.1980</p>	<p>Record of the 60th meeting, Doc. UD/1033/80, P. 2, point 6 (File UD/8-005/77)</p>
<p><u>Pressure captors :</u></p> <ul style="list-style-type: none"> - MKS-High Accuracy Baratron Sensor head type 90 HA - 1000 	<p>23.6.1980</p>	<p>Record of the 61st meeting, Doc. SUD/1207/80, Annex</p>
<p><u>Capacitance ananometer</u></p> <ul style="list-style-type: none"> head type 310-10 and modular indicator unit type 170 M - 6 B" 	<p>9.7.1980</p>	<p>Record of the 63rd meeting, Doc. UD/1281/80, P. 2, point 3 (File UD/8-033/80)</p>
<p><u>Scintillation cameras</u></p> <ul style="list-style-type: none"> - Picker Dyna Camera <p><u>Digital oscilloscopes</u></p> <ul style="list-style-type: none"> - Digital oscilloscope NIC-1090 with Plug-in NIC-93 AD 	<p>1.10.1980</p> <p>9.7.1980</p>	<p>Record of the 61st meeting, Doc. SUD/1207/80, Annex</p>

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

ANNEX VII

Case 234/83	Gesamthochschule Duisburg against Hauptzollamt München-Mitte
Subject of the proceedings	Interpretation of Article 3 of Regulation No 1798/75 and Article 5 of Regulation No 2784/79
General interest	Extended application, by way of interpretation, of a change in Community rules to situations that occurred prior to its entry into force
General customs law	-
Regulation No 1798/75 and imple- menting measures (basic content of the judgment and observations)	<ul style="list-style-type: none"> - Its objective possible uses determine the character of an instrument or apparatus; in assessing these, account must be taken of its characteristics with regard to its con- struction and the results which it makes it possible to obtain. - In these respects, the court adopts a broad approach. - The fact that it is solely or principally suitable for use for scientific purposes does not preclude its ancillary potential for use in manufacturing. - Criteria other than those relating to its construction or performance must not be applied. - "Scientific activities" (which refers to research carried out for non-commercial ends) denotes activities aimed at the acquisition and development of scientific knowledge. - The fact that scientific knowledge is necessary in order to be able to use an instrument is merely an ancillary indication of its scientific character.
Links with other cases	Case 72/77 Universiteitskliniek Utrecht (1978) ECR 189. The court held that the amendment of Regulation No 1798/75 in 1979 did not fundamentally alter the legal situation and that the definition of scientific apparatus which it laid down in that judgment remains, in principle, valid.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

- 2 -

ANNEX VII

Case 236/83	University of Hamburg against Hauptzollamt München-West
Subject of the proceedings	Interpretation of Article 3 of Regulation No 1798/75, in particular as regards spare parts and accessories.
General interest	Need to ensure that international agreements are interpreted objectively, regardless of considerations relating to reciprocity (reference to Case 104/81 Kupferberg (1982) ECR 3641)
General customs law	-
Regulation No 1798/75 and implementing measures (basic content of the judgment and observations)	<ul style="list-style-type: none"> - The court broadly rejects the arguments put forward by the Commission in this case but by and large reaches the same conclusions. - Components, spare parts and accessories can, in principle, be classified as scientific instruments or apparatus if it is established that they are capable of performing an independent scientific function and if all the requirements of Article 3(1) of Regulation No 1798/75 are satisfied. - Duty-free admission cannot be granted in respect of components, spare parts or accessories which are intended to be incorporated in a scientific installation constructed in the Community. This conclusion is mandatory irrespective of the actual scientific value of the component, the sole criterion being its independent function. The court thus rejects an economic argument put forward by the national court. The court bases its judgment on the system established by Regulation No 1798/75.
Links with other cases	Case 51/84 is similar; with regard to the definition of a scientific instrument or apparatus, see also Cases 300/82, 45/83 and 234/83.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

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ANNEX VII

Case 4/84	Johann Wolfgang Goethe Universität, Frankfurt am Main against Hauptzollamt Frankfurt am Main Airport
Subject of the proceedings	Reference for a preliminary ruling on the validity of (negative) Commission Decision 82/83 of 23 December 1981
General interest	Exchange of conclusive documents following completion of the oral procedure.
General customs law	-
Regulation No 1798/75 and implementing measures (basic content of the judgment and observations)	<ul style="list-style-type: none"> - Criteria concerning the equivalence of apparatus manufactured within the Community. - The date on which an imported apparatus was ordered is of conclusive importance with regard to the existence of an equivalent product. - Equivalence must be established in relation to the <u>specific</u> research project envisaged by the user of the imported apparatus and not in relation to the general nature of the project. - An apparatus which has never been manufactured and which must accordingly be constructed (or, as in the case in point, adapted) according to the instructions of the user is not "currently manufactured in the Community" or "available in the Community". - This judgment has far-reaching implications for the future: <ol style="list-style-type: none"> 1. The Committee of experts must carry out its work in much greater depth (all the details of a specific research project may need to be examined). 2. There is no possibility of manufacturing or adapting a Community apparatus where this has not yet been put into operation. - The case was settled direct by the national authorities without a new decision by the Commission, which could only have been favourable.
Links with other cases	Case 185/83 Interfacultair Instituut Electronenmicroscopie, judgment delivered on 25 October 1984 (equivalence).

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ANNEX VII

Case 6/84	Nicolet Instrument GmbH against Hauptzollamt Frankfurt am Main Airport
Subject of the proceedings	Reference for a preliminary ruling concerning the validity of (negative) Commission Decision 82/549 of 27 July 1982.
General interest	Inadmissibility of a reference for a preliminary ruling where the applicant in the main action is not entitled to bring proceedings in the national court under Community law; this argument not supported by the Commission, the court's attitude being apparently negative.
General customs law	-
Regulation No 1798/75 and implementing measures (basic content of the judgment and observations)	<ul style="list-style-type: none"> - This concerns a mini computer. - A detailed examination of the objective technical characteristics of the apparatus must first be carried out in order to determine whether or not it is scientific. - The question of the purposes to which apparatus of the type in question are mainly put can be considered only where such detailed examination does not enable unambiguous conclusions to be reached. - Rejection of the Commission's argument that computers can, by definition, be regarded as scientific instruments only if they are used in connection with an apparatus which is used for a scientific purpose and programmed solely in order to cause that apparatus to operate. - The above two points mean that the Commission must totally alter its approach as far as computers are concerned: <ol style="list-style-type: none"> 1. The use to which apparatus of this type is put becomes a purely ancillary criterion. 2. Computers must be treated like any other apparatus which undergoes examination. - It is for the national authorities to put forward in the national courts arguments regarding the inadmissibility of proceedings.
Links with other cases	Case 30/84 is similar; with regard to computers, see also Cases 294/81, 13/84 and 34/85.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

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ANNEX VII

Case 30/84	Nicolet Instrument GmbH against Hauptzollamt Frankfurt am Main Airport
Subject of the proceedings	Reference for a preliminary ruling concerning the validity of (negative) Commission Decision 80/716 of 7 July 1980.
General interest	<ul style="list-style-type: none"> - Inadmissibility of a reference for a preliminary ruling where the applicant in the main action is not entitled to bring proceedings in the national court under Community law; this argument not supported by the Commission, the court's attitude being apparently negative. - The court accepts, by implication, that a Commission decision adopted in relation to the submission of a specific case by a Member State is binding on all the Member States where it is addressed to them (this matter has become redundant since 1 July 1984 as a result of new rules and the Commission's practice).
General customs law	-
Regulation No 1798/75 and implementing measures (basic content of the judgment and observations)	<ul style="list-style-type: none"> - This concerns a mini computer. - A detailed examination of the objective technical characteristics of the apparatus must first be carried out in order to determine whether or not it is scientific. - The question of the purposes to which apparatus of the type in question are mainly put can be considered only where such detailed examination does not enable unambiguous conclusions to be reached. - Rejection of the Commission's argument that computers can, by definition, be regarded as scientific instruments only if they are used in connection with an apparatus which is used for a scientific purpose and programmed solely in order to cause that apparatus to operate. - The above two points mean that the Commission must totally alter its approach as far as computers are concerned; <ol style="list-style-type: none"> 1. The use to which apparatus of this type is put becomes a purely ancillary criterion. 2. Computers must be treated like any other apparatus which undergoes examination. - It is for the national authorities to put forward in the national courts arguments regarding the inadmissibility of proceedings.
Links with other cases	Case 6/84 is similar: with regard to computers, see also Cases 24/84, 1/85 and 3/85; with regard to the procedural aspects, see Case 81/84 (those to whom the decision is addressed).

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

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ANNEX VII

Case 51/84

Land Niedersachsen
against
Hauptzollamt FriedrichshafenSubject to the
proceedingsReference for preliminary rulings concerning the interpretation
of Article 3 of Regulation No 1798/75, in particular the term
"accessories".

General interest

Amendment of Community rules; applicability to previous
situations.General customs
lawRegulation No
1798/75 and
implementing
measures (basic)
content of the
judgment and
observations)Links with other
casesCase 236/83 is similar; see also Cases 72/77, 300/82, 49/83
and 234/83.

Implementing Measures for Regulation (EEC) N° 918/83

EXPLANATORY NOTES

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ANNEX VII

Case 81/84	Deutsche Forschungs- und Versuchsanstalt für Luft- und Raumfahrt e.V. Köln against Hauptzollamt Stuttgart-West
Subject of the proceedings	Reference for a preliminary ruling concerning the validity of (negative) Commission Decision 82/932 of 20 December 1982 and its scope.
General interest	-
General customs law	-
Regulation No 1798/75 and implementing measures (basic content of the judgment and observations)	<ul style="list-style-type: none"> - Requirements concerning the grounds to be adduced by the importer in support of an application for duty-free admission. He must furnish detailed information enabling the Commission to assess the merits of his application (this requirement was not satisfied in the case in point). - A decision concerning an apparatus that is described in specific terms may be binding on Member States in respect of other imports where the decision is addressed to them unless the circumstances surrounding like imports are capable of justifying a different assessment (a matter which is of interest only in respect of decisions adopted prior to 1 July 1984, before implementation of Regulation No 918/83). - Where a decision establishes that the apparatus in question cannot be regarded as scientific, nothing precludes its application in other cases because technical progress is not regressive.
Links with other cases	Case 30/84 (on the decision-making aspect).

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 3915/88

COMMISSION REGULATION (EEC) No 3915/88

of 15 December 1988

laying down provisions for the implementation of Article 63c of Council Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty

- O.J. No L 347 of 16.12.1988, p. 55 -

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 3915/88

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty⁽¹⁾, as amended by Regulation (EEC) No 1315/88⁽²⁾, and in particular Article 143 thereof,

Whereas Article 63c of Regulation (EEC) No 918/83 provides for relief from import duties for consignments containing samples of reference substances approved by the World Health Organization (WHO) which are intended for use in the quality control of materials used in the manufacture of medicinal products; whereas such consignments are addressed to consignees authorized by the competent national authorities to benefit from such relief;

Whereas the requisite conditions for the correct implementation of that provision should be laid down; whereas those conditions must be established in accordance with the procedure provided for in Article 143 (2) and (3) of Regulation (EEC) No 918/83;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Duty Free Arrangements,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down provisions for the implementation of Article 63c of Regulation (EEC) No 918/83.

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

Done at Brussels, 15 December 1988.

Article 2

The relief referred to in Article 63c of Regulation (EEC) No 918/83 shall apply only to consignments sent by the 'WHO Collaborating Centre for Chemical Reference Substances' in Stockholm (Sweden) to consignees who are authorized by the competent national authorities to receive them duty free.

Article 3

Relief from import duties for consignments referred to in Article 63c of Regulation (EEC) No 918/83 shall be conditional on the display, on packages containing reference substances, of:

- firstly, the stamp of the WHO Collaborating Centre referred to in Article 2 above,
- secondly, a label, a specimen of which is shown in the Annex to this Regulation, on which the box corresponding to chemical reference substances has been clearly marked with a tick.

Article 4

Relief shall extend to any special packaging which is essential to the transportation of chemical reference substances and to any requisite accessories which the consignments may contain.

Article 5

This Regulation shall enter into force on 1 January 1989.

For the Commission
COCKFIELD
Vice-President

⁽¹⁾ OJ No L 105, 23. 4. 1983, p. 1.

⁽²⁾ OJ No L 123, 17. 5. 1988, p. 2.

RELIEFS FROM CUSTOMS DUTY: IMPLEMENTING PROVISIONS: Regulation (EEC) No 3915/88

ANNEX

Symbol and lettering in black

URGENT

Medicinal products (!)

Chemical reference substances (!)

(!) Tick appropriate box

Light green background

(Dimensions 62 x 44 mm)

COUNCIL REGULATION (EEC) No 1224/80
of 28 May 1980
on the valuation of goods for customs purposes
(OJ No. L 134, 31.5.1980, p. 1)

TITLE 1

Article 1

1. In this Regulation :

- (a) "*customs value*" means value for the purpose of applying the Common Customs Tariff ;
- (b) "*produced*" includes grown, manufactured and mined ;
- (c) "*identical goods*" means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical ;
- (d) "*similar goods*" means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable; the quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar ;
- (e) "*identical goods*" and "*similar goods*", as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Article 8 (1) (b) (iv) because such elements were undertaken in the Community ;
- (f) "*goods of the same class or kind*" means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods ;

- (g) "*the material time for valuation for customs purposes*" means :
- (i) for goods declared for direct entry into free circulation, the date of acceptance by the customs authorities of the declarant's statement of his intention that the goods should enter into free circulation,
 - (ii) for goods which, after another customs procedure has been applied, enter into free circulation, the time fixed by acts of the Council or the Commission pertaining to that customs procedure or by Member States in accordance with such acts ;
- (h) "*the Agreement*" means the Agreement on implementation of Article VII of the General Agreement on tariffs and trade concluded in the framework of the multilateral trade negotiations of 1973 to 1979.

2. For the purposes of this Regulation, persons shall be deemed to be related only if :

- (a) they are officers or directors of one another's businesses;
- (b) they are legally recognized partners in business ;
- (c) they are employer and employee ;
- (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them ;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person ;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.

3. For the purpose of this Regulation, persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of paragraph 2.

4. For the purposes of this Regulation, the term "persons" means natural or legal persons.

Article 2

1. The customs value of imported goods is to be determined under Article 3 whenever the conditions prescribed therein are fulfilled.

2. Where such value cannot be determined under Article 3, it is to be determined by proceeding sequentially through Articles 4, 5, 6 and 7 to the first such Article under which it can be determined, subject to the proviso that the order of application of Articles 6 and 7 shall be reversed if the importer so requests; it is only when such value cannot be determined under a particular Article that the provisions of the next Article in a sequence established by virtue of this paragraph can be applied.

3. Where the customs value of imported goods cannot be determined under Article 3, 4, 5, 6 or 7, it shall be determined using reasonable means consistent with the principles and general provisions of the Agreement and of Article VII of the General Agreement on tariffs and trade and on the basis of data available in the Community.

4. No customs value shall be determined under paragraph 3 on the basis of :

- (a) the selling price in the Community of goods produced in the Community ;
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values ;
- (c) the price of goods on the domestic market of the country of exportation ;

- (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with Article 7 ;
- (e) prices for export to a country not comprised in the customs territory of the Community ;
- (f) minimum customs values ; or
- (g) arbitrary or fictitious values.

Article 3

1. The customs value of imported goods determined under this Article shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to the customs territory of the Community, adjusted in accordance with Article 8, provided :

- (a) that there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which :
 - (i) are imposed or required by law or by the public authorities in the Community,
 - (ii) limit the geographical area in which the goods may be resold, or
 - (iii) do not substantially affect the value of the goods ;
- (b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued ;
- (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with Article 8 ; and
- (d) that the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under paragraph 2.

2. (a) In determining whether the transaction value is acceptable for the purposes of paragraph 1, the fact that the buyer and the seller are related within the meaning of Article 1 shall not in itself be grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the customs administration has grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer and he shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing.
- (b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with paragraph 1 whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time :
- (i) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to the Community ;
 - (ii) the customs value of identical or similar goods, as determined under Article 6 ;
 - (iii) the customs value of identical or similar goods, as determined under Article 7 ;(1)

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 8 and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(1) amended by Regulation (EEC) No 3193/80 (OJ No L 333, 11.12.1980, p. 1)

- (c) The tests set forth in paragraph 2 (b) are to be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under the said paragraph 2 (b).
3. (a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller. The payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments and may be made directly or indirectly (1).
- (b) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in Article 8, are not considered to be a indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.
4. The customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods :
- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment ;
- (b) customs duties and other taxes payable in the Community by reason of the importation or sale of the goods.

(1) amended by Regulation (EEC) No 3193/80 of 8.12.1980 (OJ No L 333, 11.12.80, p. 1)

Article 4

1. (a) The customs value of imported goods determined under this Article shall be the transaction value of identical goods sold for export to the Community and exported at or about the same time as the goods being valued.

(b) In applying this Article, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.
2. Where the costs and charges referred to in Article 8 (1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.
3. If, in applying this Article, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.
4. In applying this Article, a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under paragraph 1 for identical goods produced by the same person as the goods being valued.

5. For the purposes of this Article, the transaction value of identical imported goods means a customs value previously determined under Article 3, adjusted as provided for in paragraphs 1 (b) and 2 of this Article.

Article 5

1. (a) The customs value of imported goods determined under this Article shall be the transaction value of similar goods sold for export to the Community and exported at or about the same time as the goods being valued.

(b) In applying this Article, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of similar goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

2. Where the costs and charges referred to in Article 8 (1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

3. If, in applying this Article, more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value for the imported goods.

4. In applying this Article, a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under paragraph 1 for similar goods produced by the same person as the goods being valued.

5. For the purposes of this Article, the transaction value of similar imported goods means a customs value previously determined under Article 3, adjusted as provided for in paragraphs 1 (b) and 2 of this Article.

Article 6

1. (a) If the imported goods or identical or similar imported goods are sold in the Community in the condition as imported, the customs value of imported goods, determined under this Article, shall be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following :

- (i) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in the Community of imported goods of the same class or kind ;
- (ii) the usual costs of transport and insurance and associated costs incurred within the Community ; and
- (iii) the customs duties and other taxes payable in the Community by reason of the importation or sale of the goods.

(b) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value of imported goods determined under this Article shall, subject otherwise to the provisions of paragraph 1 (a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in the Community in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of 90 days after such importation.

2. If neither the imported goods nor identical nor similar imported goods are sold in the Community in the condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the Community who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in paragraph 1 (a).

3. In this Article, the unit price at which imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

4. Any sale in the Community to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in Article 8 (1) (b), should not be taken into account in establishing the unit price for the purposes of this Article.

5. For the purposes of paragraph 1 (b), the "earliest date" shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

Article 7

1. The customs value of imported goods determined under this Article shall be based on a computed value. Computed value shall consist of the sum of :

- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods ;
- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the Community ;
- (c) the cost or value of the items referred to in Article 8 (1) (e).

2. A customs administration may not require or compel any person not resident in the Community to produce for examination, or to allow access to, any account or other record for the purposes of determining a computed value. However, information supplied by the producer of the goods for the purposes of determining the customs value under this Article may be verified in a non-Community country by the customs authorities of a Member State with the agreement of the producer and provided that such authorities give sufficient advance notice to the government of the country in question and the latter does not object to the investigation.

3. The cost or value of materials and fabrication referred to in paragraph 1 (a) above shall include the cost of elements specified in Article 8 (1) (a) (ii) and (iii). It shall also include the value, duly apportioned, of any element specified

in Article 8 (1) (b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in Article 8 (1) (b) (iv) which are undertaken in the Community shall be included only to the extent that such elements are charged to the producer.

4. Where information other than that supplied by or on behalf of the producer is used for the purposes of determining a computed value, the customs authorities shall inform the importer, if the latter so requests, of the source of such information, the data used and the calculations based on such data, subject to Article 10. (1)

5. The "general expenses" referred to in paragraph 1 (b) above, cover the direct and indirect costs of producing and selling the goods for export which are not included under paragraph 1 (a).

Article 8

1. In determining the customs value under Article 3, there shall be added to the price actually paid or payable for the imported goods :

(a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods :

- (i) commissions and brokerage, except buying commissions,
- (ii) the cost of containers which are treated as being one for customs purposes with the goods in question.
- (iii) the cost of packing, whether for labour or materials;

(1) corrected (OJ No L 99, 16.4.88, p. 65)

- (b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable :
 - (i) materials, components, parts and similar items incorporated in the imported goods,
 - (ii) tools, dies, moulds and similar items used in the production of the imported goods,
 - (iii) materials consumed in the production of the imported goods,
 - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods ;
- (c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable ;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller ;
- (e) (i) the cost of transport and insurance of the imported goods, and
 - (ii) loading and handling charges associated with the transport of the imported goodsto the place of introduction of the goods into the customs territory of the Community.

2. Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

3. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

4. In this Article, the term "buying commissions" means fees paid by an importer to his agent for the service of representing him in the purchase of the goods being valued.

5. Notwithstanding paragraph 1 (c) of this Article :

- (a) charges for the right to reproduce the imported goods in the Community shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
- (b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to the Community of the goods.

Article 8a (1)

1. Notwithstanding Articles 2 to 8, in determining the customs value of imported carrier media for use in data processing equipment and bearing data or instructions, only the cost or value of the carrier medium itself shall be taken into account. The customs value of imported carrier media bearing data or instructions shall not, therefore, include the cost or value of the data or instructions, provided that such cost or value is distinguished from the cost or value of the carrier medium in question.

2. For the purposes of this Article :

- (a) the expression "carrier medium" shall not be taken to include integrated circuits, semiconductors and similar devices or articles incorporating such circuits or devices;
- (b) the expression "data or instructions" shall not be taken to include sound, cinematographic or video recordings.

(1) inserted by Regulation (EEC) No 1055/85 of 23.4.1985 (OJ No L 112 of 25.4.85, p. 50)

Article 9

1. (a) Where factors used to determine the customs value(1) of goods are expressed in a currency other than that of the Member State where the valuation is made, the rate of exchange to be used shall be that duly published by the competent authorities of the Member State concerned.

(b) Such rate shall reflect as effectively as possible the current value of such currency in commercial transactions in terms of the currency of such Member State and shall apply during such period as may be specified by the aforementioned competent authorities.
2. (a) Until such time as a rate of exchange is published in accordance with paragraph 1, the rate of exchange to be used shall be the latest selling rate recorded on the most representative exchange market or markets of the Member State concerned at the material time for valuation for customs purposes.

(b) Where such a rate does not exist, the rate of exchange to be used shall be determined by the procedure laid down in Article 19.

Article 10

1. With a view to determining customs value (1) and without prejudice to national provisions which confer wider powers on the customs authorities of Member States, any person or undertaking directly or indirectly concerned with the import transactions in question shall supply all necessary information and documents to those authorities within the time limits prescribed by the latter.
2. All information which is by nature confidential or which is provided on a confidential basis for the purposes of customs valuation shall be treated as strictly confidential by the authorities concerned who shall not disclose it without the specific permission of the person or government providing such information, except to the Commission or to the extent that it may be required to be disclosed in the context of judicial proceedings.

(1) corrected (OJ No L 99, 16.4.88, p. 65)

3. Information and documents supplied to the Commission by a Member State pursuant to paragraph 2 may be used by the Commission only for the purpose for which they were supplied. They shall be subject to professional secrecy and in particular may not be communicated to persons other than those who, within the institutions of the Communities or the Member States, are required to have access to them by virtue of the functions they exercise.

Article 11

If, in the course of determining the customs value of imported goods, it becomes necessary to delay the final determination of such customs value, the importer shall nevertheless be able to withdraw his goods from customs if, where so required, he provides sufficient guarantee in the form of a surety, a deposit or some other appropriate instrument, covering the ultimate payment of customs duties for which the goods may be liable.

Article 12

1. Upon written request, the importer shall have the right to an explanation in writing from the customs administration of the country of importation as to how the customs value of his imported goods was determined.

2. Requests for a explanation under paragraph 1 of this Article shall be introduced no later than one month after the date when the customs value is determined in accordance with this Regulation.

3. Where, under national procedures, the importer is provided with the explanation referred to in paragraph 1 without his having made a written request, the requirements of this Article shall be deemed to have been fulfilled.

Article 13

In so far as Community provisions laying down procedures for the settlement of disputes concerning customs matters have not been adopted, the relevant provisions laid down by law, regulation or administrative action of Member States shall remain applicable.

Neither the request nor the explanation referred to in Article 12 shall constitute acts capable as such of activating procedures for the settlement of disputes or judicial or administrative procedures within the meaning of the said national provisions.

Article 14

1. For the purposes of Article 8 (1) (e) and Article 15, the place of introduction into the customs territory of the Community shall be :

- (a) for goods carried by sea, the port of unloading, or the port of transshipment, subject to transshipment being certified by the customs authorities of that port ;
- (b) for goods carried by sea and then, without transshipment, by inland waterway, the first port where unloading can take place either at the mouth of the river or canal or further inland, subject to proof being furnished to the customs authorities that the freight to the port of unloading is higher than that to the first port ;
- (c) for goods carried by rail, inland waterway, or road, the place where the first customs office is situated ;
- (d) for goods carried by other means, the place where the land frontier of the customs territory of the Community is crossed.

2. For goods introduced into the customs territory of the Community and then carried to a destination in another part of that territory through the territory of a third country or by sea, after passing through a part of the customs territory of the Community, the place of introduction into the Community to be taken into consideration shall, subject to paragraph 3, be determined in accordance with the procedure laid down in Article 19.

3. For goods introduced into the customs territory of the Community and carried directly from one of the French overseas departments (1) to another part of the Customs territory of the Community or vice versa, the place of introduction to be taken into consideration shall be the place referred to in paragraphs 1 and 2 situated in that part of the customs territory of the Community from which the goods came, if they were unloaded or transhipped there and this was certified by the customs authorities.

When these conditions are not fulfilled, the place of introduction to be taken into consideration shall be the place specified in paragraphs 1 and 2 situated in that part of the customs territory of the Community to which the goods are consigned.

Article 15

1. The customs value of imported goods shall not include the cost of transport after importation into the customs territory of the Community provided that such cost is distinguished from the price actually paid or payable for the imported goods.

2. (a) Where goods are carried by the same mode of transport(2) to a point beyond the place of introduction into the customs territory of the Community, transport costs shall be assessed in proportion to the distance covered outside and inside the customs territory of the Community, unless evidence is produced to the customs authorities to show the costs that would have been incurred under a general compulsory schedule of freight rates for the carriage of the goods to the place of introduction into the customs territory of the Community.

The preceding subparagraph shall not apply to goods sent by post. Special provisions may be adopted for such goods in accordance with the procedure laid down in Article 19, in view of the special nature of charges in international postal services.

(1) amended by Regulation (EEC) No 320/85 of 4.2.1985 (OJ No L 34 of 7.2.85, p. 33)

(2) corrected (OJ No L 99, 16.4.88, p. 65)

- (b) Where goods are invoiced at a uniform free domicile price which corresponds to the price at the place of introduction, transport costs within the Community shall not be deducted from that price. However, such deduction shall be allowed if evidence is produced to the customs authorities that the free-frontier price would be lower than the uniform free domicile price.
- (c) Where transport is free or provided by the buyer, transport costs to the place of introduction, calculated in accordance with the schedule of freight rates normally applied for the same modes of transport, shall be included in the customs value.

Article 16

The particulars and documents to be furnished to the customs authorities for the purposes of application of this Regulation shall, where necessary, be determined in accordance with the procedure laid down in Article 19.

Article 16a (1)

1. By way of derogation from Article 2 (1) to (3), the customs value of perishable goods usually delivered on consignment may, at the request of the importer, be determined under simplified procedures drawn up for the whole Community.

2. An importer may join the simplified-procedure system in respect of one or more products for a period to be determined in accordance with the procedure laid down in Article 19. This option shall not deny the importer the right to use another method of customs valuation provided for in this Regulation in the order given in Article 2. Nevertheless, if he exercises this right, the simplified procedures will no longer be applied to him for a period and under conditions to be fixed in accordance with the procedure laid down in Article 19.

3. The goods to which such procedures shall apply and the rules and criteria for the establishment of the unit value of such goods shall be determined in accordance with the procedure laid down in Article 19.

(1) inserted by Regulation (EEC) No 3193/80 of 8.12.1980 (OJ No L 333 of 11.12.80, p. 1)

TITLE IIArticle 17

1. A Customs Valuation Committee (hereinafter called "the Committee") shall be set up and shall consist of representatives of the Member States with a representative of the Commission as chairman.
2. The Committee shall draw up its own rules of procedure.

Article 18

The Committee may examine :

- (a) all questions relating to the application of this Regulation ; and
- (b) all questions relating to the work of the Technical Committee on Customs Valuation established under the auspices of the Customs Cooperation Council under the Agreement

referred to it by its chairman, either on his own initiative or at the request of a representative of a Member State.

Article 19

1. Provisions necessary for :
 - (a) the introduction into Community law of those provisions of Part I of and Annex I to the Agreement which are not reflected in this Regulation, in so far as they do not include amendments to Council acts ; and
 - (b) the implementation of the provisions of Title I of this Regulation, other than those contained in Articles 12 and 13

shall be adopted in accordance with the procedure laid down in paragraphs 2 and 3.

2. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver an opinion on the draft within a time limit set by the chairman having regard to the urgency of the matter. Decisions shall be taken by a majority of 54 (1) votes, the votes of Member States being weighted as provided in Article 148 (2) of the Treaty. The chairman shall not vote.

.....
 (1) amended by the Act of Accession of Spain and Portugal, Art. 26 and Annex I (OJ No L 302 of 15.11.85, p. 28 and 139).

3. (a) The Commission shall adopt the provisions envisaged if they are in accordance with the opinion of the Committee.
- (b) If the provisions envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal with regard to the provisions to be adopted. The Council shall act by a qualified majority.
- (c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.

TITLE III

Article 20

The provisions of this Regulation shall not affect the provisions contained in acts of the Council or of the Commission, or laid down by Member States in accordance with such acts, regarding the determination of the customs value⁽¹⁾ of goods which enter into free circulation after a customs procedure other than that relating to direct entry into free circulation has been applied.

Article 21

Each Member State shall inform the Commission of the provisions it adopts for the application of this Regulation. The Commission shall communicate this information to the other Member States.

(1) corrected (OJ No L 99, 16.4.88, p. 65)

COMMISSION REGULATION (EEC) No 1494/80
of 11 June 1980
on interpretative notes and generally accepted accounting principles for the purposes of
customs value

(OJ No L 154, 21.6.80, p.3)

Article 1

1. In applying Regulation (EEC) No 1224/80, Member States shall comply with the provisions set out in the Annexes hereto.
2. The provisions of Regulation (EEC) No 1224/80 referred to in the first column of Annex I must be applied in the light of the interpretative note appearing in the second column.
3. If it is necessary to make reference to generally accepted accounting principles in determining the customs value, the provisions of Annex II shall apply.

ANNEX I

First column	Second column
Reference to provisions of Title I	Notes
Article 1 (2) (e)	One person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.
Article 2 (3)	<ol style="list-style-type: none"> 1. Customs values determined under the provisions of Article 2 (3) should, to the greatest extent possible, be based on previously determined customs values. 2. The methods of valuation to be employed under Article 2 (3) should be those laid down in Articles 3 to 7 inclusive, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of Article 2 (3). 3. Some examples of reasonable flexibility are as follows: <ol style="list-style-type: none"> (a) <i>Identical goods</i> – the requirement that the identical goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of identical imported goods already determined under the provisions of Articles 6 and 7 could be used. (b) <i>Similar goods</i> – the requirement that the similar goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of similar imported goods already determined under the provisions of Articles 6 and 7 could be used. (c) <i>Deductive method</i> – the requirement that the goods shall have been sold in the 'condition as imported' in Article 6 (1) (a) could be flexibly interpreted; the '90 days' requirement could be administered flexibly.
Article 3 (1)	The price actually paid or payable refers to the price for the imported goods. Thus the flow of dividends or other payments from the buyer to the seller that do not relate to the imported goods are not part of the customs value.
Article 3 (1) (a) (iii)	An example of such restriction would be the case where a seller requires a buyer of automobiles not to sell or exhibit them prior to a fixed date which represents the beginning of a model year.

First column	Second column
Reference to provisions of Title I	Notes
Article 3 (1) (b)	<p>Some examples of this include:</p> <ul style="list-style-type: none"> (a) the seller establishes the price of the imported goods on condition that the buyer will also buy other goods in specified quantities; (b) the price of the imported goods is dependent upon the price or prices at which the buyer of the imported goods sells other goods to the seller of the imported goods; (c) the price is established on the basis of a form of payment extraneous to the imported goods, such as where the imported goods are semi-finished goods which have been provided by the seller on condition that he will receive a specified quantity of the finished goods. <p>However, conditions or considerations relating to the production or marketing of the imported goods shall not result in rejection of the transaction value. For example, the fact that the buyer furnishes the seller with engineering and plans undertaken in the country of importation shall not result in rejection of the transaction value for the purposes of Article 3.</p>
Article 3 (2)	<ol style="list-style-type: none"> 1. Paragraphs 2 (a) and (b) provide different means of establishing the acceptability of a transaction value. 2. Paragraph 2 (a) provides that where the buyer and the seller are related, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the customs value provided that the relationship did not influence the price. It is not intended that there should be an examination of the circumstances in all cases where the buyer and the seller are related. Such examination will only be required where there are doubts about the acceptability of the price. Where the customs administration have no doubts about the acceptability of the price, it should be accepted without requesting further information from the importer. For example, the customs administration may have previously examined the relationship, or it may already have detailed information concerning the buyer and the seller, and may already be satisfied from such examination or information that the relationship did not influence the price. 3. Where the customs administration is unable to accept the transaction value without further inquiry, it should give the importer an opportunity to supply such further detailed information as may be necessary to enable it to examine the circumstances surrounding the sale. In this context, the customs administration should be prepared to examine relevant aspects of the transaction, including the way in which the buyer and seller organize their commercial relations and the way in which the price in question was arrived at, in order to determine whether the relationship influenced the price. Where it can be shown that the buyer and seller, although related under the provisions of Article 1, buy from and sell to each other as if they were not related, this would demonstrate that the price had not been influenced by the relationship. As an example of this, if the price had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way the seller settles prices for sales to buyers who are not related to him, this would demonstrate that the price had not been influenced by the relationship. As a further example, where it is shown that the price is adequate to ensure recovery of all costs plus a profit which is representative of the firm's overall profit realized over a representative period of time (e.g. on an annual basis) in sales of goods of the same class or kind, this would demonstrate that the price had not been influenced.

First column	Second column
Reference to provisions of Title I	Notes
Article 3 (2) (cont'd)	<p>4. Paragraph 2 (b) provides an opportunity for the importer to demonstrate that the transaction value closely approximates to a 'test' value previously accepted by the customs administration and is therefore acceptable under the provisions of Article 3. Where a test under paragraph 2 (b) is met, it is not necessary to examine the question of influence under paragraph 2 (a). If the customs administration has already sufficient information to be satisfied, without further detailed inquiries, that one of the tests provided in paragraph 2 (b) has been met, there is no reason for it to require the importer to demonstrate that the test can be met.</p>
Article 3 (2) (b)	<p>A number of factors must be taken into consideration in determining whether one value 'closely approximates' to another value. These factors include the nature of the imported goods, the nature of the industry itself, the season in which the goods are imported, and, whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply a uniform standard such as a fixed percentage, in each case. For example, a small difference in value in a case involving one type of goods could be unacceptable while a large difference in a case involving another type of goods might be acceptable in determining whether the transaction value closely approximates to the 'test' values set forth in Article 3 (2) (b).</p>
Article 3 (3) (a)	<p>An example of an indirect payment would be the settlement by the buyer, whether in whole or in part, of a debt owed by the seller.</p>
Article 4	<ol style="list-style-type: none"> 1. In applying this Article, the customs administration shall, wherever possible, use a sale of identical goods at the same commercial level and in substantially the same quantity as the goods being valued. Where no such sale is found, a sale of identical goods that takes place under any one of the following three conditions may be used: <ol style="list-style-type: none"> (a) a sale at the same commercial level but in a different quantity; (b) a sale at a different commercial level but in substantially the same quantity; or (c) a sale at a different commercial level and in a different quantity. 2. Having found a sale under any one of these three conditions adjustments will then be made, as the case may be, for: <ol style="list-style-type: none"> (a) quantity factors only; (b) commercial level factors only; or (c) both commercial level and quantity factors. 3. The expression 'and/or' allows the flexibility to use the sales and make the necessary adjustments in any one of the three conditions described above.

First column	Second column
Reference to provisions of Title I	Notes
<p>Article 4 (cont'd)</p>	<p>4. A condition for adjustment because of different commercial levels or different quantities is that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment, e.g. valid price lists containing prices referring to different levels or different quantities. As an example of this, if the imported goods being valued consist of a shipment of 10 units and the only identical imported goods for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of 10 units. This does not require that a sale had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a customs value under the provisions of this Article is not appropriate.</p>
<p>Article 5</p>	<p>1. In applying this Article, the customs administration shall, wherever possible, use a sale of similar goods at the same commercial level and in substantially the same quantity as the goods being valued. Where no such sale is found, a sale of similar goods that takes place under any one of the following three conditions may be used:</p> <ul style="list-style-type: none"> (a) a sale at the same commercial level but in a different quantity; (b) a sale at a different commercial level but in substantially the same quantity, or (c) a sale at a different commercial level and in a different quantity. <p>2. Having found a sale under any one of these three conditions adjustments will then be made, as the case may be, for:</p> <ul style="list-style-type: none"> (a) quantity factors only; (b) commercial level factors only; or (c) both commercial level and quantity factors. <p>3. The expression 'and/or' allows the flexibility to use the sales and make the necessary adjustments in any one of the three conditions described above.</p> <p>4. A condition for adjustment because of different commercial levels or different quantities is that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment, e.g. valid price lists containing prices referring to different levels or different quantities. As an example of this, if the imported goods being valued consist of a shipment of 10 units and the only similar imported goods for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of 10 units. This does not require that a sale had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a customs value under the provisions of this Article is not appropriate.</p>

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Reference to provisions of Title I	Notes																
Article 6 (1)	<p>1. The words 'profit and general expenses' should be taken as a whole. The figure for the purposes of this deduction should be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales in the country of importation of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer.</p> <p>2. In determining either the commissions or the usual profits and general expenses under this provision, the question whether certain goods are of the same class or kind as other goods must be determined on a case-by-case basis by reference to the circumstances involved. Sales in the country of importation of the narrowest group or range of imported goods of the same class or kind, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of this provision, 'goods of the same class or kind' includes goods imported from the same country as the goods being valued as well as goods imported from other countries.</p>																
Article 6 (2)	<p>1. Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction, and other industry practices would form the basis of the calculations.</p> <p>2. This method of valuation would normally not be applicable when, as a result of the further processing, the imported goods lose their identity. However, there can be instances where, although the identity of the imported goods is lost, the value added by the processing can be determined accurately without unreasonable difficulty.</p> <p>On the other hand, there can also be instances where the imported goods maintain their identity but form such a minor element in the goods sold in the country of importation that the use of this valuation method would be unjustified. In view of the above, each situation of this type must be considered on a case-by-case basis.</p>																
Article 6 (3)	<p>1. As an example of this, goods are sold from a price list which grants favourable unit prices for purchases made in larger quantities.</p> <table border="1" data-bbox="576 1578 1198 1850"> <thead> <tr> <th data-bbox="576 1578 746 1673">Sale quantity</th> <th data-bbox="746 1578 815 1673">Unit price</th> <th data-bbox="815 1578 1054 1673">Number of sales</th> <th data-bbox="1054 1578 1198 1673">Total quantity sold at each price</th> </tr> </thead> <tbody> <tr> <td data-bbox="576 1673 746 1753">One to 10 units</td> <td data-bbox="746 1673 815 1753">100</td> <td data-bbox="815 1673 1054 1753">10 sales of five units Five sales of three units</td> <td data-bbox="1054 1673 1198 1753">65</td> </tr> <tr> <td data-bbox="576 1753 746 1787">11 to 25 units</td> <td data-bbox="746 1753 815 1787">95</td> <td data-bbox="815 1753 1054 1787">Five sales of 11 units</td> <td data-bbox="1054 1753 1198 1787">55</td> </tr> <tr> <td data-bbox="576 1787 746 1850">Over 25 units</td> <td data-bbox="746 1787 815 1850">90</td> <td data-bbox="815 1787 1054 1850">One sale of 30 units One sale of 50 units</td> <td data-bbox="1054 1787 1198 1850">80</td> </tr> </tbody> </table> <p>The greatest number of units sold at a price is 80; therefore, the unit price in the greatest aggregate quantity is 90.</p>	Sale quantity	Unit price	Number of sales	Total quantity sold at each price	One to 10 units	100	10 sales of five units Five sales of three units	65	11 to 25 units	95	Five sales of 11 units	55	Over 25 units	90	One sale of 30 units One sale of 50 units	80
Sale quantity	Unit price	Number of sales	Total quantity sold at each price														
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<p>Article 6 (3) (cont'd)</p>	<p>2. As another example of this, two sales occur. In the first sale 500 units are sold at a price of 95 currency units each. In the second sale 400 units are sold at a price of 90 currency units each. In this example, the greatest number of units sold at a particular price is 500; therefore, the unit price in the greatest aggregate quantity is 95.</p> <p>3. A third example would be the following situation where various quantities are sold at various prices.</p> <p>(a) Sales</p> <table data-bbox="798 703 1181 975"> <thead> <tr> <th><i>Sale quantity</i></th> <th><i>Unit price</i></th> </tr> </thead> <tbody> <tr> <td>40 units</td> <td>100</td> </tr> <tr> <td>30 units</td> <td>90</td> </tr> <tr> <td>15 units</td> <td>100</td> </tr> <tr> <td>50 units</td> <td>95</td> </tr> <tr> <td>25 units</td> <td>105</td> </tr> <tr> <td>35 units</td> <td>90</td> </tr> <tr> <td>5 units</td> <td>100</td> </tr> </tbody> </table> <p>(b) Total</p> <table data-bbox="798 1065 1181 1258"> <thead> <tr> <th><i>Total quantity sold</i></th> <th><i>Unit price</i></th> </tr> </thead> <tbody> <tr> <td>65</td> <td>90</td> </tr> <tr> <td>50</td> <td>95</td> </tr> <tr> <td>60</td> <td>100</td> </tr> <tr> <td>25</td> <td>105</td> </tr> </tbody> </table> <p>In this example, the greatest number of units sold at a particular price is 65; therefore, the unit price in the greatest aggregate quantity is 90.</p>	<i>Sale quantity</i>	<i>Unit price</i>	40 units	100	30 units	90	15 units	100	50 units	95	25 units	105	35 units	90	5 units	100	<i>Total quantity sold</i>	<i>Unit price</i>	65	90	50	95	60	100	25	105
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<p>Article 7</p>	<p>1. As a general rule, customs value is determined under this Regulation on the basis of information readily available in the Community. In order to determine a computed value, however, it may be necessary to examine the costs of producing the goods being valued and other information which has to be obtained from outside the Community. Furthermore, in most cases the producer of the goods will be outside the jurisdiction of the authorities of the Member States. The use of the computed value method will generally be limited to those cases where the buyer and seller are related, and the producer is prepared to supply to the authorities of the country of importation the necessary costings and to provide facilities for any subsequent verification which may be necessary.</p> <p>2. The 'cost or value' referred to in Article 7 (1) (a) is to be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer. It is to be based upon the commercial accounts of the producer, provided that such accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced.</p>																										

First column	Second column
Reference to provisions of Title I	Notes
Article 7 (cont'd)	<p>3. The 'amount for profit and general expenses' referred to in Article 7 (1) (b) is to be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the country of importation.</p> <p>4. No cost or value of the elements referred to in Article 7 (3) shall be counted twice in determining the computed value.</p> <p>5. It should be noted in this context that the 'amount for profit and general expenses' has to be taken as a whole. It follows that if, in any particular case, the producer's profit figure is low and his general expenses are high, his profit and general expenses taken together may nevertheless be consistent with that usually reflected in sales of goods of the same class or kind. Such a situation might occur, for example, if a product were being launched in the Community and the producer accepted a nil or low profit to offset high general expenses associated with the launch. Where the producer can demonstrate that he is taking a low profit on his sales of the imported goods because of particular commercial circumstances, his actual profit figures should be taken into account provided that he has valid commercial reasons to justify them and his pricing policy reflects usual pricing policies in the branch of industry concerned. Such a situation might occur, for example, where producers have been forced to lower prices temporarily because of an unforeseeable drop in demand, or where they sell goods to complement a range of goods being produced in the country of importation and accept a low profit to maintain competitiveness. Where the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the country of importation, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods.</p> <p>6. Whether certain goods are 'of the same class or kind' as other goods must be determined on a case-by-case basis with reference to the circumstances involved. In determining the usual profits and general expenses under the provisions of Article 7, sales for export to the country of importation of the narrowest group or range of goods, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of Article 7, 'goods of the same class or kind' must be from the same country as the goods being valued.</p>
Article 8 (1) (b) (ii)	<p>1. There are two factors involved in the apportionment of the elements specified in Article 8 (1) (b) (ii) to the imported goods – the value of the element itself and the way in which that value is to be apportioned to the imported goods. The apportionment of these elements should be made in a reasonable manner appropriate to the circumstances and in accordance with generally accepted accounting principles.</p> <p>2. Concerning the value of the element, if the importer acquires the element from a seller not related to him at a given cost, the value of the element is that cost. If the element was produced by the importer or by a person related to him, its value would be the cost of producing it. If the element had been previously used by the importer, regardless of whether it had been acquired or produced by such importer, the original cost of acquisition or production would have to be adjusted downwards to reflect its use in order to arrive at the value of the element.</p>

First column	Second column
Reference to provisions of Title I	Notes
<p>Article 8 (1) (b) (ii) (<i>cont'd</i>)</p>	<ol style="list-style-type: none"> 3. Once a value has been determined for the element, it is necessary to apportion that value to the imported goods. Various possibilities exist. For example, the value might be apportioned to the first shipment, if the importer wishes to pay duty on the entire value at one time. As another example, the importer may request that the value be apportioned over the number of units produced up to the time of the first shipment. As a further example, he may request that the value be apportioned over the entire anticipated production where contracts or firm commitments exist for that production. The method of apportionment used will depend upon the documentation provided by the importer. 4. As an illustration of the above, an importer provides the producer with a mould to be used in the production of the imported goods and contracts with him to buy 10 000 units. By the time of arrival of the first shipment of 1 000 units, the producer has already produced 4 000 units. The importer may request the customs administration to apportion the value of the mould over 1 000, 4 000 or 10 000 units.
<p>Article 8 (1) (b) (iv)</p>	<ol style="list-style-type: none"> 1. Additions for the elements specified in Article 8 (1) (b) (iv) should be based on objective and quantifiable data. In order to minimize the burden for both the importer and customs administration in determining the values to be added, data readily available in the buyer's commercial record system should be used in so far as possible. 2. For those elements supplied by the buyer which were purchased or leased by the buyer, the addition would be the cost of the purchase or the lease. No addition shall be made for those elements available in the public domain, other than the cost of obtaining copies of them. 3. The ease with which it may be possible to calculate the values to be added will depend on a particular firm's structure and management practice, as well as its accounting methods. 4. For example, it is possible that a firm which imports a variety of products from several countries maintains the records of its design centre outside the country of importation in such a way as to show accurately the costs attributable to a given product. In such cases, a direct adjustment may appropriately be made under the provisions of Article 8. 5. In another case, a firm may carry the cost of the design centre outside the country of importation as a general overhead expense without allocation to specific products. In this instance, an appropriate adjustment could be made under the provisions of Article 8 with respect to the imported goods by apportioning total design centre costs over total production benefiting from the design centre and adding such apportioned cost on a unit basis to imports. 6. Variations in the above circumstances will, of course, require different factors to be considered in determining the proper method of allocation. 7. In cases where the production of the element in question involves a number of countries and over a period of time, the adjustment should be limited to the value actually added to that element outside the country of importation.

First column	Second column
Reference to provisions of Title I	Notes
Article 8 (1) (c)	The royalties and licence fees referred to in Article 8 (1) (c) may include, among other things, payments in respect to patents, trademarks and copyrights.
Article 8 (2)	Where objective and quantifiable data do not exist with regard to the additions required to be made under the provisions of Article 8, the transaction value cannot be determined under the provisions of Article 3. As an illustration of this, a royalty is paid on the basis of the price in a sale in the importing country of a litre of a particular product that was imported by the kilogram and made up into a solution after importation. If the royalty is based partially on the imported goods and partially on other factors which have nothing to do with the imported goods (such as when the imported goods are mixed with domestic ingredients and are no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the buyer and the seller), it would be inappropriate to attempt to make an addition for the royalty. However, if the amount of this royalty is based only on the imported goods and can be readily quantified, an addition to the price actually paid or payable can be made.

ANNEX II

Use of generally accepted accounting principles

1. 'Generally accepted accounting principles' refers to the recognized consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures.
 2. For the purposes of the application of this Regulation, the customs administration concerned shall utilize information prepared in a manner consistent with generally accepted accounting principles in the country which is appropriate for the Article in question. For example, the determination of usual profit and general expenses under the provisions of Article 6 would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of the country of importation. On the other hand, the determination of usual profit and general expenses under the provisions of Article 7 would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of the country of production. As a further example, the determination of an element provided for in Article 8 (1) (b) (ii) undertaken in the country of importation would be carried out utilizing information in a manner consistent with the generally accepted accounting principles of that country.
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COMMISSION REGULATION (EEC) No 1495/80
of 11 June 1980

implementing certain provisions of Council Regulation (EEC)
No 1224/80 on the valuation of goods for customs purposes(1)

(OJ No L 154, 21.6.1980, p. 14)

Article 1

For the purposes of Article 1 (2) (h) of Regulation (EEC) No 1224/80, persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another ;

- husband and wife,
- parent and child,
- brother and sister (whether by whole or half blood),
- grandparent and grandchild,
- uncle or aunt and nephew or niece,
- parent-in-law and son-in-law or daughter-in-law,
- brothers-in-law and sisters-in-law.

Article 2

1. For purposes of determining customs value under the provisions of Article 3 of Regulation (EEC) No 1224/80 of goods in regard to which the price has not actually been paid at the material time for valuation for customs purposes, the price payable for settlement at the said time shall as a general rule be taken as the basis for customs value.

2. The Commission and the Member States shall consult within the Customs Valuation Committee concerning the application of paragraph 1.

(1) amended by Regulation (EEC) No 220/85 (OJ No L 25, 31.1.1985, p. 7)

Article 3 (1)

1. Provided that they are distinguished from the price actually paid or payable, the following shall not be included in the customs value determined under Article 3 of Regulation (EEC) No 1224/80 :

- (a) a charge for the right to reproduce the imported goods in the Community ;
- (b) a buying commission.

2. Charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods shall not be included in the customs value determined under Regulation (EEC) No 1224/80 provided that :

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangement has been made in writing ;
- (c) where required, the buyer can demonstrate that :
 - such goods are actually sold at the price declared as the price actually paid or payable, and
 - the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

3. The provisions of paragraph 2 shall apply, *mutatis mutandis*, where customs value is determined under a method other than the transaction value.

4. The provisions of paragraphs 2 and 3 shall apply regardless of whether the finance is provided by the seller, a bank or another natural or legal person.

(1) amended by Regulation (EEC) No 220/85 of 29.1.1985 (OJ No L 25, 30.1.85, p. 7)

Article 4

Where goods declared for free circulation in the customs territory of the Community are part of a larger quantity of the same goods purchased in one transaction, the price actually paid or payable for the purposes of Article 3 (1) of Regulation (EEC) No 1224/80 shall be that price represented by the proportion of the total price which the quantity so declared bears to the total quantity purchased.

Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods being valued have been damaged before entry into free circulation.(1)

Article 5

Where the price actually paid or payable for the purposes of Article 3 (1) of Regulation (EEC) No 1224/80 includes an amount in respect of any internal tax applicable within the country of origin or export in respect of the goods in question, the said amount shall not be incorporated in the customs value provided that it can be demonstrated to the satisfaction of the customs authorities concerned that the goods in question have been or will be relieved therefrom for the benefit of the buyer.

Article 6 (1)

For the purposes of Article 3 of Regulation (EEC) No 1224/80 the fact that the goods which are the subject of a sale are declared for free circulation in the Community shall be regarded as adequate indication that they were sold for export to the customs territory of the Community. This indication shall also apply in the case of successive sales before valuation; in such case each price resulting from these sales may, subject to the provisions of Regulation (EEC) No 1496/80, be taken as a basis for valuation. However, where goods are used in a third country between the

(1) amended by Regulation (EEC) No 1580/81, 12.6.81 (OJ No L 154 of 13.6.81, p. 36)

time of sale and the time of entry into free circulation the customs value need not be the transaction value.

The buyer need satisfy no condition other than that of being a party to the contract of sale.

Article 7

Where, in applying Article 3 (1) (b) of Regulation (EEC) No 1224/80, it is established that the sale or price of imported goods is subject to a condition or consideration the value of which can be determined with respect to the goods being valued, such value shall be regarded as an indirect payment by the buyer to the seller and part of the price actually paid or payable provided that the condition or consideration does not relate to either :

- (a) an activity to which Article 3 (3) (b) of the said Regulation applies; or
- (b) a factor in respect to which an addition is to be made to the price actually paid or payable under the provisions of Article 8 of the said Regulation.

Article 8

1. For the purposes of Article 3 (3) (b) of Regulation (EEC) No 1224/80, the term "*marketing activities*" means all activities relating to advertising and promoting the sale of the goods in question and all activities relating to warranties or guarantees in respect of them.

2. Such activities undertaken by the buyer shall be regarded as having been undertaken on his own account even if they are performed in pursuance of an obligation on the buyer following an agreement with the seller.

Article 9

Where containers referred to in Article 8 (1) (a) (ii) of Regulation (EEC) No 1224/80 are to be the subject of repeated importations, their cost shall, at the request of the declarant, be apportioned, as appropriate, in accordance with generally accepted accounting principles.

Article 10

For the purposes of Article 8 (1) (b) (iv) of Regulation (EEC) No 1224/80, the cost of research and preliminary design sketches is not to be included in the customs value.

Article 11

In applying Article 8 (1) (c) of Regulation (EEC) No 1224/80, the country of residence of the recipient of the payment shall not be a material consideration.

COMMISSION REGULATION (EEC) No 3158/83
of 9 November 1983
on the incidence of royalties and licence fees in customs value

(OJ No L 309, 10.11.83, p.19)

Article 1

1. For the purposes of Article 8 (1) (c) of Regulation (EEC) No 1224/80, royalties and licence fees shall be taken to mean in particular payment for the use of rights relating :

- to the manufacture of imported goods (in particular, patents, designs, models and manufacturing know-how), or
- to the sale for exportation of imported goods (in particular, trade marks, registered designs), or
- to the use or resale of imported goods (in particular, copyright, manufacturing processes inseparably embodied in the imported goods).

2. Without prejudice to Article 8 (5) of Regulation (EEC) No 1224/80, when the customs value of imported goods is determined under the provisions of Article 3 of that Regulation, a royalty or licence fee is to be added to the price actually paid or payable only when this payment :

- is related to the goods being valued, and
- constitutes a condition of sale of those goods.

Article 2

1. When the imported goods are only an ingredient or component of goods manufactured in the Community, an adjustment to the price actually paid or payable for the imported goods shall only be made when the royalty or licence fee relates to those goods.

2. Where goods are imported in an unassembled state or only have to undergo minor processing before resale, such as diluting or packing, this shall not prevent a royalty or licence fee from being considered related to the imported goods.

3. If royalties or licence fees relate partly to the imported goods and partly to other ingredients or component parts added to the goods after their importation, or to post-importation activities or services, an appropriate apportionment shall be made only on the

basis of objective and quantifiable data, in accordance with the interpretative note to Article 8 (2) of Regulation (EEC) No 1224/80 as set out in Regulation (EEC) No 1494/80.

Article 3

A royalty or licence fee in respect of the right to use a trade mark is only to be added to the price actually paid or payable for the imported goods where :

- the royalty or licence fee refers to goods which are resold in the same state or which are subject only to minor processing after importation,
- the goods are marketed under the trade mark, affixed before or after importation, for which the royalty or licence fee is paid, and
- the buyer is not free to obtain such goods from other suppliers unrelated to the seller.

Article 4

When the buyer pays royalties or licence fees to a third party, the conditions provided for in Article 1 (2) shall not be considered as met unless the seller or a person related to him requires the buyer to make that payment.

Article 5

Where the method of calculation of the amount of a royalty or licence fee derives from the price of the imported goods, it may be assumed in the absence of evidence to the contrary that the payment of that royalty or licence fee is related to the goods to be valued.

However, where the amount of a royalty or licence fee is calculated regardless of the price of the imported goods, the payment of that royalty or licence fee may nevertheless be related to the goods to be valued.

COMMISSION REGULATION (EEC) No 3177/80
of 5 December 1980

on the place of introduction to be taken into consideration in applying Article 14(2) of Council Regulation (EEC) No 1224/80 on the valuation of goods for customs purposes

(OJ No L 335, 12.12.80, p. 1)

NOTE:

By virtue of Article 393 and Annex XXXV of the Act of Accession for Spain and Portugal, the application of the present regulation is postponed in those Member States until:

- (a) 1.1.1993 for industrial products;
- (b) 1.1.1996 for agricultural products.

Article 1

1. The customs value of goods introduced into the customs territory of the Community and then carried to a destination in another part of that territory through the territories of Austria, Switzerland, Yugoslavia or the German Democratic Republic shall be determined by reference to the first place of introduction into the customs territory of the Community, provided the goods are carried direct through the territories of Austria, Switzerland, Yugoslavia or the German Democratic Republic by a usual route across such territory to the place of destination. (1)

2. The customs value of goods introduced into the customs territory of the Community and then carried by sea to a destination in another part of that territory shall be determined by reference to the first place of introduction into the customs territory of the Community, provided the goods are carried direct by a usual route to the place of destination.

Article 2 (1)

The provisions of Article 1 shall also apply where the goods have been unloaded, transhipped or temporarily immobilized in the territories of Austria, Switzerland, Yugoslavia or the German Democratic Republic, for reasons relating solely to their transport.

Article 3

When the conditions laid down in Article 1 are not fulfilled, the customs value shall be determined by reference to the next place of introduction where the requirements provided for in Article 14 of Regulation (EEC) No 1224/80 are met.

(1) replaced by Regulation (EEC) No 3578/85
(OJ No L 347, 23.12.85, p. 1)

COMMISSION REGULATION (EEC) No 3579/85
of 16 December 1985

on air transport costs to be included in customs value

(OJ No L 347, 23.12.85, p. 2)

NOTE

By virtue of Article 393 and Annex XXXV of the Act of Accession for Spain and Portugal, the application of the present regulation is postponed in those Member States until:

- (a) 1.1.1993 for industrial products;
- (b) 1.1.1996 for agricultural products.

Article 1

The air transport costs to be included in the customs value of goods shall be determined by applying the rules and percentages shown in the Annex.

ANNEX

AIR TRANSPORT COSTS TO BE INCLUDED IN THE CUSTOMS VALUE

Introduction

1. The following table shows:
 - (a) third countries listed by continent (column 1);
 - (b) airports of departure in third countries (column 2);
 - (c) airports of arrival in the Community with the percentages which represent the part of the air transport costs to be included in the customs value (column 3 and following columns).

2. When the goods are shipped to or from airports not included in the following table, other than the airports referred to in paragraph 3, the percentage given for the airport nearest to that of departure or arrival shall be taken.

3. As regards the French overseas departments of Guadeloupe, Guiana, Martinique and Reunion, of which territories the airports are not included in the table, the following rules shall apply:
 - (a) for goods shipped direct to those departments from third countries, the whole of the air transport cost is to be included in the customs value;
 - (b) for goods shipped to the European part of the Community from third countries and transhipped or unloaded in one of those departments, the air transport costs which would have been incurred for carrying the goods only as far as the place of transhipment or unloading are to be included in the customs value;
 - (c) for goods shipped to those departments from third countries and transhipped or unloaded in an airport in the European part of the Community, the air transport costs to be included in the customs value are those which result from the application of the percentages given in the following table to the costs which would have been incurred for carrying the goods from the airport of departure to the airport of transhipment or unloading.

The transhipment or unloading shall be certified by an appropriate endorsement by the customs authorities on the air waybill or other air transport document, with the official stamp of the office concerned; failing this certification the provisions of the last subparagraph of Article 14 (3) of Regulation (EEC) No 1224/80 shall apply.

NOTE

The current table of air freight percentages is not reproduced in the present section, but can be found at pages 644 et seq.

ANNEX

AIR TRANSPORT COSTS TO BE INCLUDED IN THE CUSTOMS VALUE

Introduction

1. The following table shows:
 - (a) third countries listed by continent (column 1);
 - (b) airports of departure in third countries (column 2);
 - (c) airports of arrival in the Community with the percentages which represent the part of the air transport costs to be included in the customs value (column 3 and following columns).
2. When the goods are shipped to or from airports not included in the following table, other than the airports referred to in paragraph 3, the percentage given for the airport nearest to that of departure or arrival shall be taken.
3. As regards the French overseas departments of Guadeloupe, Guiana, Martinique and Reunion, of which territories the airports are not included in the table, the following rules shall apply:
 - (a) for goods shipped direct to those departments from third countries, the whole of the air transport cost is to be included in the customs value;
 - (b) for goods shipped to the European part of the Community from third countries and transhipped or unloaded in one of those departments, the air transport costs which would have been incurred for carrying the goods only as far as the place of transhipment or unloading are to be included in the customs value;
 - (c) for goods shipped to those departments from third countries and transhipped or unloaded in an airport in the European part of the Community, the air transport costs to be included in the customs value are those which result from the application of the percentages given in the following table to the costs which would have been incurred for carrying the goods from the airport of departure to the airport of transhipment or unloading.

The transhipment or unloading shall be certified by an appropriate endorsement by the customs authorities on the air waybill or other air transport document, with the official stamp of the office concerned; failing this certification the provisions of the last subparagraph of Article 14 (3) of Regulation (EEC) No 1224/80 shall apply.

Percentages of air transport costs to be included in the customs value

LIST I (Germany)

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Düsseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
I. EUROPE										
Albania	all airports	62	59	67	73	58	62	90	79	77
Austria	Innsbruck	4	4	5	6	4	4	25	10	9
	Klagenfurt	21	18	21	28	18	21	61	38	35
	Linz	13	11	13	18	11	13	46	25	23
	Salzburg	0	0	0	0	0	0	0	0	0
	Vienna	25	25	29	38	23	27	74	52	48
Azores	see Portugal									
Bulgaria	Sofia	7	6	6	7	6	6	8	7	7
	all other airports	18	16	17	18	17	17	20	19	19
Cyprus	see Asia									
Czechoslovakia	Bratislava	29	29	33	43	27	30	77	56	52
	Brno	39	41	44	58	38	45	67	51	46
	Gottwaldov, Ostrava	42	44	47	61	42	49	70	55	49
	Kosice, Presov	55	57	60	72	54	61	88	72	65
	Prague	21	22	25	36	20	26	44	29	26
Faroe Is.	all airports	24	28	28	25	25	26	21	23	23
Finland	Helsinki, Lappeenranta	72	70	59	57	76	69	47	51	52
	Ivalo, Kemi, Rovaniemi	81	79	69	68	84	78	60	63	64
	Joensuu, Kajaani, Oulu	78	77	67	65	82	76	56	59	60
	Jyväskylä, Pori, Tampere, Vaasa	73	70	58	57	76	68	61	63	53
	Kuopio	78	76	65	64	81	74	67	71	60
	Maarianhamina (Mariehamn), Turku	67	63	51	49	70	61	54	60	45
Gibraltar	all airports	36	39	44	44	38	39	45	42	46
Hungary	Budapest	39	39	44	54	36	40	79	62	59
	all other airports	46	46	51	61	43	48	83	69	66
Iceland	all airports	44	47	48	45	47	45	40	42	43
Madeira Is.	see Portugal									
Malta	all airports	8	7	8	9	7	8	10	9	10
Norway	Alesund	67	66	54	53	71	65	48	52	49
	Alta	81	80	72	71	84	80	66	69	67
	Bergen	39	38	64	63	42	38	27	29	56
	Bodö	76	74	65	63	79	74	58	62	60
	Kirkenes	83	82	74	73	86	82	69	72	70
	Kristiansand	18	17	13	13	20	17	11	12	11

LIST I (Germany) *Continued*

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Düsseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
I. EUROPE										
<i>(Continued)</i>										
Norway <i>(Continued)</i>	Oslo	53	51	39	38	58	50	33	37	34
	Stavanger	30	29	58	57	33	28	19	21	50
	Tromsø	80	78	69	68	83	78	64	67	65
	Trondheim	67	66	54	53	71	65	48	52	49
Poland	Bydgoszcz, Gdansk, Krakow, Rzeszow, Wroclaw	100	70	61	63	74	75	85	67	59
	Poznan	100	42	33	35	47	48	73	39	31
	Szczecin (Stettin)	100	75	67	69	79	79	87	72	65
	Warsaw	100	62	52	54	66	67	80	58	50
Portugal	Lisbon	41	49	56	50	47	49	41	40	44
	Oporto	39	43	50	48	41	43	43	44	47
	Azores	60	63	67	68	61	63	66	65	68
	Madeira	58	65	71	67	63	65	60	60	63
Romania	Bucharest	16	14	15	16	14	15	18	17	17
	all other airports	22	20	21	22	20	20	25	23	23
Spain	Alicante, Valencia	25	25	28	31	24	26	31	30	34
	Barcelona	10	9	11	12	9	10	13	12	15
	Bilbao, San Sebastian, Santander	0	0	0	0	0	0	0	0	0
	Granada, Santiago de Compostela, Seville, Vigo	33	35	40	40	34	35	41	38	42
	Madrid	19	21	25	25	20	21	26	23	26
	Malaga	35	37	41	44	35	37	45	44	48
	Palma	27	29	34	37	27	30	43	38	41
	Canary Is.	59	60	64	67	59	61	65	63	68
	Melilla	40	42	47	49	40	42	51	54	54
Sweden	Gothenburg	31	30	21	20	37	29	16	19	17
	Halmstad, Ronneby	30	28	19	18	35	26	15	17	16
	Kalmar	43	41	29	28	48	39	24	27	25
	Karlstad, Linköping	49	48	36	35	55	47	29	33	31
	Kiruna, Lulea	78	76	65	65	81	74	67	72	61
	Kristianstad	22	21	13	13	26	19	11	12	11
	Malmö	7	7	4	4	9	6	3	4	3
	Nordmaling, Sundsvall	86	69	57	56	75	67	60	65	52
	Norrköping, Visby	60	52	39	38	60	50	33	36	34
Stockholm	64	57	44	44	64	55	50	55	40	
Switzerland	Basel	0	0	0	0	0	0	0	0	0
	Berne	18	17	24	32	13	18	46	31	54
	Geneva	1	8	10	13	7	8	3	2	3
	Zurich	5	4	5	8	3	4	24	15	23
Turkey (in Europe)	all airports	10	9	10	11	9	10	12	11	11
Turkey (in Asia)	Adana, Afyon, Antalya, Elazig, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	26	25	26	28	25	26	31	30	29

LIST I (Germany) *Continued*

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Düsseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
I. EUROPE										
<i>(Continued)</i>										
Turkey (in Asia) <i>(Continued)</i>	Agri, Dyarbakir, Erzurum, Kars, Van	39	37	39	41	37	39	46	43	43
	Akhisar, Ankara, Balikesir, Bandirma, Bursa, Kutahya, Zonguldak	22	22	22	24	21	22	28	26	25
	Izmir	21	20	21	23	20	21	27	25	24
Union of Soviet Socialist Republics (in Europe)	Baku, Tbilisi	100	89	87	91	91	91	97	92	90
	Brest, Gorky, Kaliningrad, Kybyshev, Perm, Ufa, Uralsk	100	87	81	83	89	89	96	85	80
	Donetsk, Rostov, Volgograd	100	85	83	88	87	88	96	89	86
	Kharkov, Simferopol	100	84	81	87	86	87	95	88	84
	Kiev	100	79	77	83	82	83	94	84	80
	Leningrad	100	85	74	71	91	83	68	71	66
	Lvov, Odessa	100	84	79	81	86	87	95	88	85
	Minsk, Vilno	100	74	66	68	78	78	87	71	64
	Moscow, Orel	100	83	77	79	86	86	96	81	76
	Riga	100	79	72	73	82	82	89	76	70
Voronezh	100	86	80	82	88	88	96	89	86	
Union of Soviet Socialist Republics (in Asia)	Alma-Ata, Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Tashkent	100	93	90	91	94	94	98	92	90
	Chita, Khabarovsk, Vladivostok	100	95	93	94	96	96	99	95	93
	Omsk, Sverdlovsk	100	90	86	87	92	92	97	89	85
Yugoslavia	Belgrade	51	47	56	63	46	50	84	69	67
	Dubrovnik	53	50	56	63	49	53	85	72	69
	Ljubljana	42	38	44	52	37	42	79	61	58
	Ohrid, Skopje	61	58	65	72	56	61	89	78	76
	Sarajevo, Split	47	44	50	57	43	47	82	66	64
	Titograd	55	52	58	64	51	55	86	73	71
	Tivat, Zabljak	54	51	57	64	50	54	86	72	70
Zagreb	33	30	36	43	29	33	72	52	49	
II. AFRICA										
Algeria	Algiers	44	40	45	49	38	41	58	53	59
	Annaba, Constantine	39	41	46	50	40	42	50	46	53
	El Golea	59	56	61	65	55	58	72	68	73
	Oran	39	39	42	47	38	40	57	52	49
Angola	all airports	76	75	77	78	74	76	81	79	83
Bénin	all airports	73	75	79	81	74	76	82	79	83
Botswana	all airports	76	74	75	76	74	75	79	78	77
Burkina Faso	all airports	73	75	78	81	73	76	81	79	82
Burundi	all airports	64	61	63	64	62	62	68	66	65
Cameroon	all airports	77	80	85	85	76	77	85	83	88

LIST I (Germany) *Continued*

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Dusseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
II. AFRICA										
<i>(Continued)</i>										
Canary Is.	see Spain (Europe)									
Cape Verde, Republic of	all airports	68	71	75	75	70	71	82	74	77
Central African Republic	all airports	69	68	71	72	68	69	76	74	74
Chad	all airports	63	61	64	66	61	63	70	68	68
Comoros	all airports	74	71	72	74	71	72	77	75	75
Congo	all airports	73	71	74	76	72	73	79	77	77
Djibouti	all airports	59	56	58	59	56	57	63	61	60
Egypt	all airports	25	23	24	25	23	24	28	26	26
Equatorial Guinea	all airports	80	83	85	87	81	83	87	84	86
Ethiopia	all airports	55	52	54	55	52	53	59	57	56
Gabon	all airports	77	80	83	85	76	77	85	83	88
Gambia	all airports	68	71	75	75	70	71	82	74	77
Ghana	all airports	73	75	79	81	74	76	82	79	83
Guinea	all airports	73	74	77	79	73	74	85	83	86
Guinea Bissau	all airports	73	74	77	79	73	74	85	83	86
Ivory Coast	all airports	73	75	79	81	74	76	82	79	83
Kenya	all airports	66	63	64	66	63	64	69	67	67
Lesotho	all airports	76	74	75	76	74	75	79	78	77
Liberia	all airports	73	75	79	81	74	76	82	79	83
Libya	Benghazi	31	30	33	35	30	31	39	36	37
	Sebha	41	40	43	45	39	41	50	47	47
	Tripoli	24	23	25	27	23	24	31	28	29
Madagascar	all airports	74	71	72	74	71	72	77	75	75
Malawi	all airports	69	66	68	69	66	67	72	70	70
Mali	all airports	73	75	78	81	73	76	81	79	82
Mauritania	all airports	68	71	75	75	70	71	82	74	77
Mauritius	all airports	74	71	72	74	71	72	77	75	75
Melilla	see Spain (Europe)									
Morocco	Casablanca	45	47	52	54	45	47	53	50	55
	Fez, Rabat	44	44	49	52	42	44	51	47	54
	Ifni	54	56	61	63	55	56	62	59	64
	Tangiers, Tetuan	39	40	45	47	39	40	46	45	49

LIST I (Germany) *Continued*

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Düsseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
II. AFRICA <i>(Continued)</i>										
Mozambique	all airports	74	72	73	74	72	72	77	75	75
Namibia	all airports	76	74	75	76	74	75	79	78	77
Niger	all airports	73	75	78	81	73	76	81	79	82
Nigeria	all airports	73	75	79	81	74	76	82	79	83
Rwanda	all airports	64	61	63	64	62	62	68	66	65
São Tomé and Príncipe	all airports	80	83	85	87	81	83	87	84	86
Senegal	all airports	68	71	75	75	70	71	82	74	77
Seychelles	all airports	74	71	72	74	71	72	77	75	75
Sierra Leone	all airports	73	74	77	79	73	74	85	83	86
Somalia	all airports	66	63	64	66	63	64	69	67	67
South Africa, Republic of	all airports	76	74	75	76	74	75	79	78	77
St Helena	all airports	80	83	85	87	81	83	87	84	86
Sudan	all airports	51	48	49	51	48	49	55	53	52
Swaziland	all airports	76	74	75	76	74	75	79	78	77
Tanzania	all airports	69	66	68	69	66	67	72	70	70
Togo	all airports	73	75	79	81	74	76	82	79	83
Tunisia	Djerba	35	35	40	42	34	37	46	42	46
	Tunis	23	24	27	29	23	24	32	29	32
Uganda	all airports	64	61	63	64	62	62	68	66	65
Zaire	all airports	73	71	74	76	72	73	79	77	77
Zambia	all airports	73	71	72	73	71	72	76	75	74
Zimbabwe	all airports	73	71	72	73	71	72	76	75	74
III. AMERICA										
1. <i>North America</i>										
Canada	Edmonton	77	83	82	82	81	82	78	80	80
	Gander, Moncton	67	72	73	71	71	70	67	68	69
	Halifax, Montreal, Ottawa, Quebec, Toronto	73	78	77	75	76	76	71	73	74
	Vancouver, Winnipeg	76	83	82	82	82	82	78	80	80
Greenland	all airports	63	65	66	63	65	63	58	60	61

LIST I (Germany) *Continued*

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Dusseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
III. AMERICA (Continued)										
1. North America (Continued)										
United States of America	Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St. Louis, Washington	76	81	80	78	80	80	75	76	77
	Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Oklahoma, Phoenix, Portland, Salt Lake City, San Francisco, Seattle	80	84	85	83	83	83	80	81	82
	Anchorage	94	93	89	89	94	92	86	88	87
	Fairbanks, Juneau	95	93	90	89	94	93	87	89	88
	Honolulu	87	91	90	90	90	90	88	89	89
	Miami	84	87	89	87	86	86	84	85	86
	Puerto Rico	80	83	85	83	82	82	80	81	82
2. Central America										
Bahamas	all airports	80	83	85	83	82	82	80	81	82
Belize	all airports	84	87	89	87	86	87	84	85	86
Bermuda	all airports	80	83	85	83	82	82	80	81	82
Costa Rica	all airports	84	87	89	87	86	87	84	85	86
Cuba	all airports	84	87	89	87	86	87	84	85	86
Curaçao	all airports	83	87	89	88	86	87	85	85	87
Dominican Republic	all airports	80	83	85	83	82	82	80	81	82
El Salvador	all airports	84	87	89	87	86	87	84	85	86
Guatemala	all airports	84	87	89	87	86	87	84	85	86
Haiti	all airports	80	83	85	83	82	82	80	81	82
Honduras	all airports	84	87	89	87	86	87	84	85	86
Jamaica	all airports	84	87	89	87	86	87	84	85	86
Mexico	all airports	86	89	88	87	88	88	84	85	86
Nicaragua	all airports	84	87	89	87	86	87	84	85	86
Panama	all airports	84	87	89	87	86	87	84	85	86
Virgin Is.	see West Indies									
West Indies	all airports	83	86	89	88	85	86	85	86	88
3. South America										
Argentina	all airports	87	88	90	91	88	88	91	90	91
Aruba	all airports	83	87	89	88	86	87	85	85	87

LIST I (Germany) *Continued*

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Dusseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
III. AMERICA <i>(Continued)</i>										
3. South America <i>(Continued)</i>										
Bolivia	all airports	87	88	90	91	88	88	91	90	91
Brazil	all airports	83	87	89	88	86	87	85	85	86
Chile	all airports	87	88	90	91	88	88	91	90	91
Colombia	all airports	83	87	89	88	86	87	85	85	87
Ecuador	all airports	83	87	89	88	86	87	85	85	87
Guyana	all airports	83	87	89	88	86	87	85	85	87
Paraguay	all airports	87	88	90	91	88	88	91	90	91
Peru	all airports	83	87	89	88	86	87	85	85	87
Surinam	all airports	83	87	89	88	86	87	85	85	87
Trinidad and Tobago	all airports	83	87	89	88	86	87	85	85	87
Uruguay	all airports	87	88	90	91	88	88	91	90	91
Venezuela	all airports	83	87	89	88	86	87	85	85	87
IV. ASIA										
Afghanistan	all airports	69	66	67	69	66	67	72	70	70
Bahrain	all airports	47	44	46	47	45	45	51	49	49
Bangladesh	all airports	69	66	67	69	66	67	72	70	70
Bhutan	see Nepal									
Brunei	see Malaysia									
Burma	all airports	77	75	76	77	75	76	80	79	78
China	all airports	80	78	79	80	78	78	82	81	81
Cyprus	all airports	19	17	18	19	17	17	21	20	19
Hong Kong	all airports	80	78	79	80	78	79	83	81	81
India	all airports	69	66	67	69	66	67	72	70	70
Indonesia	all airports	80	78	79	80	78	79	83	81	81
Iran	all airports	47	45	46	47	45	45	51	49	49
Iraq	all airports	40	37	38	40	37	38	43	42	41
Israel	all airports	26	25	25	26	24	24	29	27	27
Japan	all airports	84	83	84	84	83	83	86	85	85
Jordan	all airports	27	25	26	27	25	25	30	28	28
Kampuchea	all airports	77	75	76	77	75	76	80	79	78

LIST I (Germany) *Continued*

Third countries	Airport of departure	Airport of arrival								
		Berlin	Bremen	Dusseldorf/ Cologne	Frankfurt	Hamburg	Hanover	Munich	Nuremberg	Stuttgart
1	2	3	4	5	6	7	8	9	10	11
IV. ASIA										
<i>(Continued)</i>										
Korea (North)	all airports	80	78	79	80	78	78	82	81	81
Korea (South)	all airports	80	78	79	80	78	79	83	81	81
Kuwait	all airports	48	45	47	48	46	46	52	50	50
Laos	all airports	77	75	76	77	75	76	80	79	78
Lebanon	all airports	24	22	23	24	22	23	27	26	25
Macao	all airports	80	78	79	80	78	79	83	81	81
Malaysia	all airports	80	78	79	80	78	79	83	81	81
Maldive Is.	all airports	75	72	73	75	72	73	77	76	76
Mongolia	all airports	100	93	90	91	94	94	98	92	90
Muscat and Oman	all airports	59	56	58	59	56	57	63	61	60
Nepal	all airports	69	66	67	69	66	67	72	70	70
Oman	see Muscat and Oman									
Pakistan	all airports	69	66	67	69	66	67	72	70	70
Philippines	all airports	80	78	79	80	78	79	83	81	81
Qatar	all airports	47	44	46	47	45	45	51	49	49
Saudi Arabia	all airports	47	44	46	47	45	45	51	49	49
Singapore	all airports	80	78	79	80	78	79	83	81	81
Sri Lanka	all airports	75	72	73	75	72	73	77	76	76
Syria	all airports	27	25	26	27	25	25	30	28	28
Taiwan	all airports	80	78	79	80	78	79	83	81	81
Thailand	all airports	77	75	76	77	75	76	80	79	78
Turkey	see Europe									
Union of Soviet Socialist Republics	see Europe									
United Arab Emirates	all airports	59	56	58	59	56	57	63	61	60
Vietnam	all airports	77	75	76	77	75	76	80	79	78
Yemen Arab Republic	all airports	56	53	55	56	53	54	60	58	58
Yemen, People's Democratic Republic of	all airports	56	53	55	56	53	54	60	58	58
V. AUSTRALIA and OCEANIA	all airports	85	84	84	85	84	84	87	86	86

LIST II (Benelux)

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
I. EUROPE							
Albania	all airports	58	58	57	58	57	65
Austria	Innsbruck	4	4	3	3	3	4
	Klagenfurt	18	19	16	17	16	23
	Linz	11	11	10	10	10	14
	Salzburg	0	0	0	0	0	0
	Vienna	25	26	23	24	23	30
Azores	see Portugal						
Bulgaria	Sofia	5	6	5	6	5	6
	all other airports	15	16	14	16	14	17
Cyprus	see Asia						
Czechoslovakia	Bratislava	29	30	26	28	27	34
	Brno	37	38	34	36	34	45
	Gottwaldov, Ostrava	40	42	37	39	37	48
	Kosice, Presov	53	54	50	52	50	61
	Prague	20	21	18	19	18	25
Faroe Is.	all airports	29	29	32	31	30	26
Finland	Helsinki, Lappeenranta	53	54	51	58	56	51
	Ivalo, Kemi, Rovaniemi	66	66	67	70	68	63
	Joensuu, Kajaani, Oulu	61	62	59	66	64	59
	Jyväskylä, Pori, Tampere, Vaasa	54	54	56	59	57	51
	Kuopio	61	61	62	65	64	58
	Maarianhamina (Mariehamn), Turku	51	47	48	56	54	44
German Democratic Republic	Berlin (East)	0	0	0	0	0	0
	Dresden, Leipzig	17	18	16	19	18	19
	Rostock-Barth	24	25	22	26	25	26
Gibraltar	all airports	46	47	44	44	44	47
Hungary	Budapest	40	41	37	49	47	43
	all other airports	47	48	44	55	53	51
Iceland	all airports	50	50	60	53	52	47
Madeira Is.	see Portugal						
Malta	all airports	8	8	7	7	7	9
Norway	Alesund	82	80	79	91	87	71
	Alta	89	88	87	94	92	83
	Bergen	77	75	73	88	84	65
	Bodö	86	85	84	93	90	79
	Kirkenes	90	89	89	95	93	84
	Kristiansand	68	66	65	81	76	55

LIST II (Benelux) *Continued*

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
I. EUROPE							
<i>(Continued)</i>							
Norway <i>(Continued)</i>	Oslo	76	74	73	86	82	65
	Stavanger	73	71	69	86	81	60
	Tromsø	88	87	86	94	92	81
	Trondheim	82	80	80	90	87	73
Poland	Bydgoszcz, Gdansk, Krakow, Rzeszow, Wroclaw	52	54	49	56	54	55
	Poznan	26	27	24	28	27	28
	Szczecin (Stettin)	59	60	56	62	60	61
	Warsaw	43	45	40	47	45	46
Portugal	Lisbon	59	60	56	57	56	59
	Oporto	53	54	50	50	51	54
	Azores	69	70	68	67	68	70
	Madeira	73	74	71	72	71	74
Romania	Bucharest	13	14	12	14	12	14
	all other airports	19	20	17	19	17	20
Spain	Alicante, Valencia	27	27	25	25	25	33
	Barcelona	11	11	10	10	10	13
	Bilbao, San Sebastian, Santander	0	0	0	0	0	0
	Granada, Santiago di Compostela, Seville, Vigo	42	43	40	40	40	43
	Madrid	26	27	25	24	25	27
	Malaga	43	44	41	41	41	44
	Palma	25	26	23	23	23	27
	Canary Is.	73	73	71	70	70	73
	Melilla	49	50	47	47	47	50
Sweden	Gothenburg	16	16	15	19	18	17
	Halmstad, Ronneby	16	16	15	19	18	15
	Kalmar	26	26	24	29	28	24
	Karlstad, Linköping	32	32	31	37	35	30
	Kiruna, Lulea	61	62	63	70	68	59
	Kristianstad	12	12	11	14	13	10
	Malmö	4	4	3	4	4	3
	Nordmaling, Sundsvall	53	54	55	62	60	51
	Norrköping, Visby	35	35	34	40	38	33
Stockholm	40	41	44	51	49	38	
Switzerland	Basel	0	0	0	0	0	0
	Berne	19	20	17	17	17	22
	Geneva	2	2	2	2	2	3
	Zurich	4	4	3	3	3	5
Turkey (in Europe)	all airports	9	9	9	9	9	10
Turkey (in Asia)	Adana, Afyon, Antalya, Elazig, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	25	25	24	25	24	26

LIST II (Benelux) *Continued*

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
I. EUROPE							
<i>(Continued)</i>							
Turkey (in Asia) <i>(Continued)</i>	Agri, Dyarbakir, Erzurum, Kars, Van	37	37	36	37	36	39
	Akhisar, Ankara, Balikesir, Bandirma, Bursa, Kütahya, Zonguldak	21	22	21	21	21	23
	Izmir	20	21	20	20	20	22
Union of Soviet Socialist Republics (in Europe)	Baku, Tbilisi	80	81	78	82	81	81
	Brest, Gorky, Kaliningrad, Kybyshev, Perm, Ufa, Uralsk	75	76	73	78	76	77
	Donetsk, Rostov, Volgograd	73	74	70	75	74	75
	Kharkov, Simferopol	71	72	68	74	72	73
	Kiev	64	65	61	67	66	66
	Leningrad	67	68	64	70	69	69
	Lvov, Odessa	71	72	69	74	73	73
	Minsk, Vilno	58	59	55	61	60	60
	Moscow, Orel	70	71	68	73	72	72
	Riga	64	65	60	67	65	66
Voronezh	74	75	72	76	75	76	
Union of Soviet Socialist Republics (in Asia)		87	87	85	88	87	88
	Alma-Ata, Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Tashkent						
	Chita, Khabarovsk, Vladivostok	91	91	90	92	91	91
	Omsk, Sverdlovsk	82	82	80	84	83	83
Yugoslavia	Belgrade	45	47	43	46	45	54
	Dubrovnik	48	49	46	47	45	54
	Ljubljana	37	38	34	36	34	43
	Ohrid, Skopje	56	57	54	56	54	63
	Sarajevo, Split	42	43	39	41	39	48
	Titograd	50	51	47	49	47	56
	Tivat, Zabljak	49	50	47	48	47	55
	Zagreb	29	30	27	28	27	34
II. AFRICA							
Algeria	Algiers	48	49	45	44	45	53
	Annaba, Constantine	47	48	45	44	45	53
	El Golea	64	64	61	60	61	68
	Oran	46	47	44	42	43	49
Angola	all airports	80	80	79	79	78	82
Bénin	all airports	79	80	78	78	78	81
Botswana	all airports	74	74	73	74	73	75
Burkina Faso	all airports	76	76	74	74	74	78
Burundi	all airports	61	61	60	61	60	62
Cameroon	all airports	83	83	81	81	80	86

LIST II (Benelux) *Continued*

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
II. AFRICA							
<i>(Continued)</i>							
Canary Is.	see Spain (Europe)						
Cape Verde, Republic of	all airports	77	77	75	75	75	77
Central African Republic	all airports	74	75	73	73	73	77
Chad	all airports	69	70	68	67	68	72
Comoros	all airports	71	71	70	71	70	72
Congo	all airports	78	78	77	76	76	80
Djibouti	all airports	56	56	55	55	55	57
Egypt	all airports	23	23	22	22	22	24
Equatorial Guinea	all airports	87	88	86	86	86	88
Ethiopia	all airports	52	52	51	51	51	53
Gabon	all airports	83	83	81	81	80	86
Gámibia	all airports	77	77	75	75	75	77
Ghana	all airports	79	80	78	78	78	81
Guinea	all airports	80	80	78	78	78	80
Guinea Bissau	all airports	80	80	78	78	78	80
Ivory Coast	all airports	79	80	78	78	78	81
Kenya	all airports	63	63	62	62	62	64
Lesotho	all airports	74	74	73	74	73	75
Liberia	all airports	79	80	78	78	78	81
Libya	Benghazi	31	32	30	30	30	34
	Sebha	41	41	40	40	40	44
	Tripoli	24	24	23	23	23	27
Madagascar	all airports	71	71	70	71	70	72
Malawi	all airports	66	66	65	66	65	67
Mali	all airports	76	76	74	74	74	78
Mauritania	all airports	77	77	75	75	75	77
Mauritius	all airports	71	71	70	71	70	72
Melilla	see Spain (Europe)						
Morocco	Casablanca	54	55	52	52	52	55
	Fez, Rabat	51	52	49	49	49	52
	Ifni	63	64	61	61	61	64
	Tangiers, Tetuan	48	49	46	45	46	48

LIST II (Benelux) *Continued*

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
II. AFRICA <i>(Continued)</i>							
Mozambique	all airports	71	72	71	71	71	73
Namibia	all airports	74	74	73	74	73	75
Niger	all airports	76	76	74	74	74	78
Nigeria	all airports	79	80	78	78	78	81
Rwanda	all airports	61	61	60	61	60	62
São Tomé and Príncipe	all airports	87	88	86	86	86	88
Senegal	all airports	77	77	75	75	75	77
Seychelles	all airports	71	71	70	71	70	72
Sierra Leone	all airports	80	80	78	78	78	80
Somalia	all airports	63	63	62	62	62	64
South Africa, Republic of	all airports	74	74	73	74	73	75
St Helena	all airports	87	88	86	86	86	88
Sudan	all airports	48	48	47	47	47	49
Swaziland	all airports	74	74	73	74	73	75
Tanzania	all airports	66	66	65	66	65	67
Togo	all airports	79	80	78	78	78	81
Tunisia	Djerba	31	32	30	30	30	34
	Tunis	17	18	16	16	16	19
Uganda	all airports	61	61	60	61	60	62
Zaire	all airports	78	78	77	76	76	80
Zambia	all airports	71	71	70	70	70	72
Zimbabwe	all airports	71	71	70	70	70	72
III. AMERICA							
1. <i>North America</i>							
Canada	Edmonton	84	84	86	86	85	82
	Gander, Moncton	76	76	78	77	76	73
	Halifax, Montreal, Ottawa, Quebec, Toronto	80	79	82	80	80	77
	Vancouver, Winnipeg	85	85	86	86	86	82
Greenland	all airports	68	68	74	70	69	65

LIST II (Benelux) *Continued*

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
III. AMERICA <i>(Continued)</i>							
1. North America <i>(Continued)</i>							
United States of America	Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington	83	83	84	83	83	80
	Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Oklahoma, Phoenix, Portland, Salt Lake City, San Francisco, Seattle	86	85	89	87	87	85
	Anchorage	97	98	98	99	98	95
	Fairbanks, Juneau	97	98	98	99	98	95
	Honolulu	92	92	93	93	91	90
	Miami	90	90	92	90	90	89
	Puerto Rico	88	88	90	87	88	85
2. Central America							
Bahamas	all airports	88	88	90	87	88	85
Belize	all airports	91	91	92	91	91	89
Bermuda	all airports	88	88	90	87	88	85
Costa Rica	all airports	91	91	92	91	91	89
Cuba	all airports	91	91	92	91	91	89
Curaçao	all airports	91	91	90	90	90	91
Dominican Republic	all airports	88	88	90	87	88	85
El Salvador	all airports	91	91	92	91	91	89
Guatemala	all airports	91	91	92	91	91	89
Haiti	all airports	88	88	90	87	88	85
Honduras	all airports	91	91	92	91	91	89
Jamaica	all airports	91	91	92	91	91	89
Mexico	all airports	89	89	91	90	89	88
Nicaragua	all airports	91	91	92	91	91	89
Panama	all airports	91	91	92	91	91	89
Virgin Is.	see West Indies						
West Indies	all airports	90	91	89	89	89	90
3. South America							
Argentina	all airports	93	93	92	92	92	93
Aruba	all airports	91	91	90	90	90	91

LIST II (Benelux) *Continued*

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
III. AMERICA <i>(Continued)</i>							
3. South America <i>(Continued)</i>							
Bolivia	all airports	93	93	92	92	92	93
Brazil	all airports	91	91	90	90	90	91
Chile	all airports	93	93	92	92	92	93
Colombia	all airports	91	91	90	90	90	91
Ecuador	all airports	91	91	90	90	90	91
Guyana	all airports	91	91	90	90	90	91
Paraguay	all airports	93	93	92	92	92	93
Peru	all airports	91	91	90	90	90	91
Surinam	all airports	91	91	90	90	90	91
Trinidad and Tobago	all airports	91	91	90	90	90	91
Uruguay	all airports	93	93	92	92	92	93
Venezuela	all airports	91	91	90	90	90	91
IV. ASIA							
Afghanistan	all airports	66	66	65	65	65	67
Bahrain	all airports	44	44	43	44	43	45
Bangladesh	all airports	66	66	65	65	65	67
Bhutan	see Nepal						
Brunei	see Malaysia						
Burma	all airports	75	75	74	75	74	76
China	all airports	77	78	77	77	77	78
Cyprus	all airports	17	17	16	16	16	18
Hong Kong	all airports	78	78	78	78	77	79
India	all airports	66	66	65	65	65	67
Indonesia	all airports	78	78	78	78	77	79
Iran	all airports	44	45	43	44	43	46
Iraq	all airports	37	37	36	36	36	38
Israel	all airports	23	23	23	23	23	24
Japan	all airports	82	83	82	82	82	83
Jordan	all airports	24	25	24	24	23	25
Kampuchea	all airports	75	75	74	75	74	76

LIST II (Benelux) *Continued*

Third countries	Airport of departure	Airport of arrival					
		Antwerp	Brussels	Ostend	Amsterdam	Rotterdam	Luxembourg
1	2	3	4	5	6	7	8
IV. ASIA <i>(Continued)</i>							
Korea (North)	all airports	77	78	77	77	77	78
Korea (South)	all airports	78	78	78	78	77	79
Kuwait	all airports	45	45	44	45	44	46
Laos	all airports	75	75	74	75	74	76
Lebanon	all airports	22	22	21	22	21	23
Macao	all airports	78	78	78	78	77	79
Malaysia	all airports	78	78	78	78	77	79
Maldivé Is.	all airports	72	72	71	72	71	73
Mongolia	all airports	87	87	85	88	87	88
Muscat and Oman	all airports	56	56	55	55	55	57
Nepal	all airports	66	66	65	65	65	67
Oman	see Muscat and Oman						
Pakistan	all airports	66	66	65	65	65	67
Philippines	all airports	78	78	78	78	77	79
Qatar	all airports	44	44	43	44	43	45
Saudi Arabia	all airports	44	44	43	44	43	45
Singapore	all airports	78	78	78	78	77	79
Sri Lanka	all airports	72	72	71	72	71	73
Syria	all airports	24	25	24	24	23	25
Taiwan	all airports	78	78	78	78	77	79
Thailand	all airports	75	75	74	75	74	76
Turkey	see Europe						
Union of Soviet Socialist Republics	see Europe						
United Arab Emirates	all airports	56	56	55	55	55	57
Vietnam	all airports	75	75	74	75	74	76
Yemen Arab Republic	all airports	53	53	52	52	52	54
Yemen, People's Democratic Republic of	all airports	53	53	52	52	52	54
V. AUSTRALIA and OCEANIA	all airports	83	84	83	83	83	84

LIST III (France)

Third countries	Airport of departure	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseille	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. EUROPE													
Albania	all airports	51	44	52	44	57	54	66	43	59	52	63	46
Austria	Innsbruck	3	2	3	2	4	3	6	2	4	3	5	3
	Klagenfurt	15	13	18	13	21	17	28	12	20	17	24	14
	Linz	9	7	11	7	14	10	18	7	12	10	15	8
	Salzburg	0	0	0	0	0	0	0	0	0	0	0	0
	Vienna	27	19	25	17	29	28	39	17	33	23	34	21
Azores	see Portugal												
Bulgaria	Sofia	7	6	6	5	7	7	7	5	7	6	7	6
	all other airports	18	16	17	15	18	19	19	15	20	16	18	17
Cyprus	see Asia												
Czechoslovakia	Bratislava	30	22	28	20	32	31	44	20	36	27	38	24
	Brno	25	22	28	24	31	27	42	23	31	31	37	24
	Gottwaldov, Ostrava	28	24	30	26	34	29	46	26	34	34	41	26
	Kosice, Presov	43	36	43	34	48	45	60	34	51	42	55	37
	Prague	12	10	13	11	15	12	22	11	15	15	19	11
Faroe Is.	all airports	18	22	23	29	22	20	23	26	20	28	22	20
Finland	Helsinki, Lappeenranta	35	37	39	40	42	38	48	39	39	47	39	36
	Ivalo, Kemi, Rovaniemi	47	49	51	52	54	50	60	51	51	59	63	48
	Joensuu, Kajaani, Oulu	43	45	48	48	50	46	57	48	47	55	47	44
	Jyväskylä, Pori, Tampere, Vaasa	36	37	39	40	42	38	48	39	39	47	52	36
	Kuopio	42	44	47	47	49	45	55	46	46	54	59	43
Maarianhamina (Mariehamn), Turku	29	31	33	33	35	31	41	33	32	40	44	29	
German Democratic Republic	Berlin (East)	0	0	0	0	0	0	0	0	0	0	0	0
	Dresden, Leipzig	10	9	11	10	12	11	16	10	11	14	19	9
	Rostock-Barth	14	13	16	15	18	15	23	15	16	20	26	14
Gibraltar	all airports	61	81	67	63	73	73	52	69	71	56	44	91
Hungary	Budapest	34	29	36	29	41	36	53	29	41	37	47	31
	all other airports	41	36	43	35	48	43	60	35	49	44	54	37
Iceland	all airports	40	48	49	57	48	44	49	53	43	57	48	45
Madeira Is.	see Portugal												
Malta	all airports	10	8	9	7	10	11	10	7	13	8	9	9
Norway	Alesund	44	54	55	67	53	49	61	54	49	67	53	48
	Alta	51	67	70	81	58	54	63	70	55	79	69	65
	Bergen	37	48	48	61	46	42	54	47	42	60	46	41
	Bodö	43	61	65	77	50	46	56	64	47	75	64	59
	Kirkenes	55	69	73	83	61	57	67	72	58	81	72	68
	Kristiansand	29	34	38	56	37	33	45	38	33	50	37	33

LIST III (France) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseille	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. EUROPE													
<i>(Continued)</i>													
Norway <i>(Continued)</i>	Oslo	21	44	48	65	26	23	31	47	24	60	47	42
	Stavanger	32	43	42	57	41	36	49	42	37	55	41	36
	Tromsø	49	65	69	80	55	51	61	68	52	78	68	63
	Trondheim	33	53	57	72	39	35	45	57	37	68	56	51
Poland	Bydgoszcz, Gdansk, Krakow, Rzeszow, Wroclaw	47	43	51	45	55	49	66	44	53	54	61	45
	Poznan	34	30	37	33	41	36	53	33	40	41	48	32
	Szczecin (Stettin)	52	48	56	51	60	54	71	50	59	60	66	50
	Warsaw	40	36	43	38	48	42	59	37	46	47	54	38
Portugal	Lisbon	60	94	61	55	59	62	48	76	70	57	43	81
	Oporto	60	94	74	62	72	71	51	80	70	66	51	90
	Azores	80	97	81	70	80	82	73	88	85	78	69	92
	Madeira	76	96	78	65	76	79	68	86	83	74	64	90
Romania	Bucharest	16	14	15	13	16	17	17	13	18	14	16	15
	all other airports	22	19	21	18	22	23	23	18	24	20	22	20
Spain	Alicante, Valencia	64	64	44	41	51	51	39	47	83	34	35	79
	Barcelona	50	41	19	21	24	26	18	26	74	14	14	56
	Bilbao, San Sebastian, Santander	0	0	0	0	0	0	0	0	0	0	0	0
	Granada, Santiago di Compostela, Seville, Vigo	58	80	63	60	70	69	48	65	68	51	40	89
	Madrid	45	71	53	49	60	60	32	55	56	34	29	85
	Malaga	76	78	62	60	69	68	54	64	90	52	53	89
	Palma	57	59	54	36	65	98	47	42	88	30	42	75
	Canary Is.	100	96	80	80	84	99	76	86	95	81	74	95
	Melilla	79	82	67	63	73	100	62	69	91	58	59	91
Sweden	Gothenburg	10	9	9	9	12	11	15	9	11	12	13	8
	Halmstad, Ronneby	8	9	10	10	11	9	13	10	10	13	15	9
	Kalmar	14	15	16	17	18	15	21	16	16	20	23	14
	Karlstad, Linköping	19	19	20	21	23	21	28	20	21	26	28	18
	Kiruna, Lulea	43	46	48	48	50	46	56	47	47	55	59	44
	Kristianstad	6	6	7	7	8	6	9	7	7	9	10	6
	Malmö	2	2	2	2	2	2	3	2	2	3	3	2
	Nordmaling, Sundsvall	35	37	40	39	42	37	48	39	39	46	51	35
	Norrköping, Visby	20	21	23	24	25	22	30	23	23	29	33	21
Stockholm	25	27	29	28	30	27	36	28	28	34	38	25	
Switzerland	Basel	0	0	0	0	0	0	0	0	0	0	0	0
	Berne	21	18	57	15	75	31	100	7	33	13	63	24
	Geneva	2	0	4	0	8	3	87	0	3	1	55	3
	Zurich	20	29	48	5	67	43	100	5	30	8	32	35
Turkey (in Europe)	all airports	8	7	8	8	8	9	9	7	8	9	8	8
Turkey (in Asia)	Adana, Afyon, Antalya, Elazig, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	23	21	22	22	25	24	24	20	25	25	23	22

LIST III (France) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseille	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. EUROPE													
<i>(Continued)</i>													
Turkey (in Asia) <i>(Continued)</i>	Agri, Dyarbakir, Erzurum, Kars, Van	35	31	34	33	35	36	36	30	38	37	34	33
	Akhisar, Ankara, Balikesir, Bandirma, Bursa, Kutahya, Zonguldak	20	17	19	19	20	20	20	17	22	21	19	18
	Izmir	19	17	18	18	19	19	19	16	21	20	19	18
Union of Soviet Socialist Republics (in Europe)	Baku, Tbilisi	77	70	76	72	79	78	86	72	82	79	83	72
	Brest, Gorky, Kaliningrad, Kybyshev, Perm, Ufa, Uralsk	69	67	72	68	76	72	83	67	75	75	75	67
	Donetsk, Rostov, Volgograd	69	61	68	64	72	71	80	63	75	72	77	63
	Kharkov, Simferopol	67	59	66	61	70	69	79	61	74	70	75	61
	Kiev	61	52	60	54	64	62	73	54	68	63	69	56
	Leningrad	57	48	52	52	54	55	61	51	58	60	64	47
	Lvov, Odessa	67	59	67	62	70	69	79	61	74	70	75	61
	Minsk, Vilno	51	47	55	49	59	53	70	49	58	59	65	51
	Moscow, Orel	64	59	68	64	71	67	70	62	70	71	70	62
	Riga	57	52	61	55	65	59	74	55	63	64	70	55
Voronezh	70	63	70	65	73	72	81	64	76	73	78	64	
Union of Soviet Socialist Republics (in Asia)	Alma-Ata, Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Tashkent	82	79	84	81	86	84	91	81	86	86	87	80
	Chita, Khabarovsk, Vladivostok	87	84	89	86	90	88	94	86	90	90	91	86
	Omsk, Sverdlovsk	76	72	79	75	82	78	88	75	81	81	82	75
Yugoslavia	Belgrade	38	31	39	31	43	40	54	30	45	39	49	33
	Dubrovnik	25	19	44	33	49	27	56	34	31	40	50	21
	Ljubljana	27	21	27	22	31	28	42	20	33	27	37	23
	Ohrid, Skopje	43	43	51	41	55	46	61	41	51	49	57	38
	Sarajevo, Split	19	26	34	24	39	21	41	25	25	30	37	16
	Titograd	42	35	43	35	48	44	58	34	50	42	53	37
	Tivat, Zabljak	41	35	42	34	47	43	57	33	49	41	52	36
	Zagreb	17	13	17	14	20	18	30	13	22	18	26	14
II. AFRICA													
Algeria	Algiers	100	73	65	51	74	98	59	57	100	46	54	86
	Annaba, Constantine	76	80	65	45	73	98	60	66	100	55	54	90
	El Golea	100	85	78	67	85	99	74	73	100	64	70	93
	Oran	100	72	66	52	67	99	66	58	90	54	61	89
Angola	all airports	95	92	85	86	87	100	84	89	91	82	82	95
Bénin	all airports	100	93	89	78	91	100	86	88	96	84	85	95
Botswana	all airports	77	73	76	72	77	77	77	73	79	74	76	75
Burkina Faso	all airports	100	95	89	75	93	100	87	88	95	82	84	91
Burundi	all airports	65	60	63	58	64	65	65	59	67	61	64	62
Cameroon	all airports	95	90	91	82	94	100	88	85	100	87	86	93

LIST III (France) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseilles	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10	11	12	13	14
II. AFRICA (Continued)													
Canary Is.	see Spain (Europe)												
Cape Verde, Republic of	all airports	100	95	87	85	88	100	82	88	95	83	80	97
Central African Republic	all airports	93	90	81	83	83	100	77	85	88	88	79	93
Chad	all airports	91	88	77	79	79	100	76	82	86	85	74	92
Comoros	all airports	74	70	73	69	74	75	75	70	76	71	73	72
Congo	all airports	94	89	84	85	86	97	80	85	90	90	81	92
Djibouti	all airports	60	55	58	53	59	60	60	54	62	56	59	57
Egypt	all airports	26	22	24	21	25	26	26	21	28	23	25	24
Equatorial Guinea	all airports	93	96	91	84	93	100	88	90	96	89	86	95
Ethiopia	all airports	56	51	54	48	55	57	56	50	59	52	55	53
Gabon	all airports	95	90	91	82	94	100	88	85	100	87	86	93
Gambia	all airports	100	95	87	85	88	100	82	88	95	83	80	97
Ghana	all airports	100	93	89	78	91	100	86	88	96	84	85	95
Guinea	all airports	100	94	87	85	89	100	84	89	96	85	82	97
Guinea Bissau	all airports	100	94	87	85	89	100	84	89	96	85	82	97
Ivory Coast	all airports	100	93	89	78	91	100	86	88	96	84	85	95
Kenya	all airports	66	62	65	60	66	67	67	61	69	63	65	64
Lesotho	all airports	77	73	76	72	77	77	77	73	79	74	76	75
Liberia	all airports	100	93	89	78	91	100	86	88	96	84	85	95
Libya	Benghazi	59	32	36	29	38	41	38	30	44	33	34	35
	Sebha	82	58	60	49	63	72	48	51	73	55	46	62
	Tripoli	72	43	45	35	49	59	30	37	59	41	28	48
Madagascar	all airports	74	70	73	69	74	75	75	70	76	71	73	72
Malawi	all airports	69	65	68	63	69	70	70	64	72	66	69	67
Mali	all airports	100	95	89	75	93	100	87	88	95	82	84	91
Mauritania	all airports	100	95	87	85	88	100	82	88	95	83	80	97
Mauritius	all airports	74	70	73	69	74	75	75	70	76	71	73	72
Melilla	see Spain (Europe)												
Morocco	Casablanca	100	87	71	67	74	100	60	73	93	63	61	92
	Fez, Rabat	100	86	69	64	73	99	62	71	89	60	60	91
	Ifni	100	91	78	74	80	100	69	80	94	71	69	94
	Tangiers, Tetuan	79	81	66	62	72	100	61	68	91	57	58	90

LIST III (France) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseilles	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10	11	12	13	14
II. AFRICA <i>(Continued)</i>													
Mozambique	all airports	74	71	73	69	74	75	75	70	77	72	74	72
Namibia	all airports	77	73	76	72	77	77	77	73	79	74	76	75
Niger	all airports	100	95	89	75	93	100	87	88	95	82	84	91
Nigeria	all airports	100	93	89	78	91	100	86	88	96	84	85	95
Rwanda	all airports	65	60	63	58	64	65	65	59	67	61	64	62
São Tomé and Príncipe	all airports	93	96	91	84	93	100	88	90	96	89	86	95
Senegal	all airports	100	95	87	85	88	100	82	88	95	83	80	97
Seychelles	all airports	74	70	73	69	74	75	75	70	76	71	73	72
Sierra Leone	all airports	100	94	87	85	89	100	84	89	96	85	82	97
Somalia	all airports	66	62	65	60	66	67	67	61	69	63	66	64
South Africa, Republic of	all airports	77	73	76	72	77	77	77	73	79	74	76	75
St Helena	all airports	93	96	91	84	93	100	88	90	96	89	86	95
Sudan	all airports	52	47	50	45	51	52	52	46	54	48	51	49
Swaziland	all airports	77	73	76	72	77	77	77	73	79	74	76	75
Tanzania	all airports	69	65	68	63	69	70	70	64	72	66	69	67
Togo	all airports	100	93	89	78	91	100	86	88	96	84	85	95
Tunisia	Djerba	46	36	38	28	42	52	38	31	55	33	37	41
	Tunis	28	21	21	15	24	33	22	16	36	18	21	24
Uganda	all airports	65	60	63	58	64	65	65	59	67	61	64	62
Zaire	all airports	94	89	84	85	86	97	80	85	90	90	81	92
Zambia	all airports	74	70	72	68	74	74	74	69	76	71	73	72
Zimbabwe	all airports	74	70	72	68	74	74	74	69	76	71	73	72
III. AMERICA													
1. North America													
Canada	Edmonton	75	81	81	85	81	78	79	83	78	85	81	79
	Gander, Moncton	62	70	70	76	70	66	70	73	65	76	70	67
	Halifax, Montreal, Ottawa, Quebec, Toronto	68	74	75	80	74	71	75	78	70	80	74	72
	Vancouver, Winnipeg	74	80	80	85	80	77	80	83	77	85	80	78
Greenland	all airports	57	65	65	72	64	61	65	69	60	72	65	61

LIST III (France) *Continued*

1	2	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseilles	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
		3	4	5	6	7	8	9	10	11	12	13	14
III. AMERICA (Continued)													
1. North America (Continued) ¹													
United States of America	Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington	72	77	78	85	78	75	78	82	74	83	78	75
	Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Oklahoma, Phoenix, Portland, Salt Lake City, San Francisco, Seattle	79	83	84	88	84	81	84	84	81	88	84	82
	Anchorage	85	87	92	91	92	89	92	92	87	96	92	90
	Fairbanks, Juneau	85	88	93	92	92	89	92	93	88	97	92	90
	Honolulu	85	89	89	92	89	87	89	91	87	92	89	87
	Miami	81	86	86	91	86	83	86	88	83	90	86	84
	Puerto Rico	76	82	80	88	82	79	83	83	79	88	82	80
2. Central America													
Bahamas	all airports	76	82	80	88	82	79	83	83	79	88	82	80
Belize	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Bermuda	all airports	76	82	80	88	82	79	83	83	79	88	82	80
Costa Rica	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Cuba	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Curaçao	all airports	91	96	93	90	95	94	89	93	94	94	89	98
Dominican Republic	all airports	76	82	80	88	82	79	83	83	79	88	82	80
El Salvador	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Guatemala	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Haiti	all airports	76	82	80	88	82	79	83	83	79	88	82	80
Honduras	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Jamaica	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Mexico	all airports	82	88	87	92	86	84	86	90	84	90	86	86
Nicaragua	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Panama	all airports	81	87	85	91	87	84	87	87	84	91	87	85
Virgin Is.	see West Indies												
West Indies	all airports	91	99	90	90	92	93	89	95	94	94	89	97
3. South America													
Argentina	all airports	100	98	95	93	96	100	92	95	99	95	92	99
Aruba	all airports	92	96	93	90	95	94	89	93	94	94	89	98

LIST III (France) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseilles	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10	11	12	13	14
III. AMERICA <i>(Continued)</i>													
3. South America <i>(Continued)</i>													
Bolivia	all airports	100	98	95	93	96	100	92	95	99	95	92	99
Brazil	all airports	93	96	93	90	94	94	88	93	94	94	88	98
Chile	all airports	100	98	95	93	96	100	92	95	99	95	92	99
Colombia	all airports	92	96	93	90	95	94	89	93	94	94	89	98
Ecuador	all airports	92	96	93	90	95	94	89	93	94	94	89	98
Guyana	all airports	92	96	93	90	95	94	89	93	94	94	89	98
Paraguay	all airports	100	98	95	93	96	100	92	95	99	95	92	99
Peru	all airports	92	96	93	90	95	94	89	93	94	94	89	98
Surinam	all airports	92	96	93	90	95	94	89	93	94	94	89	98
Trinidad and Tobago	all airports	92	96	93	90	95	94	89	93	94	94	89	98
Uruguay	all airports	100	98	95	93	96	100	92	95	99	95	92	99
Venezuela	all airports	92	96	93	90	95	94	89	93	94	94	89	98
IV. ASIA													
Afghanistan	all airports	69	65	68	63	69	70	70	64	72	66	69	67
Bahrain	all airports	48	43	46	41	48	49	48	42	51	44	47	45
Bangladesh	all airports	69	65	68	63	69	70	70	64	72	66	69	67
Bhutan	see Nepal												
Brunei	see Malaysia												
Burma	all airports	78	74	77	73	78	78	78	74	80	75	77	76
China	all airports	80	77	79	75	80	81	80	76	82	78	79	78
Cyprus	all airports	19	16	18	15	19	20	19	16	21	17	18	17
Hong Kong	all airports	81	78	80	76	81	81	81	77	82	78	80	79
India	all airports	69	65	68	63	69	70	70	64	72	66	69	67
Indonesia	all airports	81	78	80	76	81	81	81	77	82	78	80	79
Iran	all airports	48	44	46	41	48	49	49	43	51	44	47	45
Iraq	all airports	40	36	39	34	40	41	41	35	43	37	40	38
Israel	all airports	26	23	25	21	26	27	27	22	28	23	25	24
Japan	all airports	85	82	84	81	85	85	85	80	86	83	84	83
Jordan	all airports	27	24	26	22	27	28	28	23	30	25	27	25
Kampuchea	all airports	78	74	77	73	78	78	78	74	80	75	77	76

LIST III (France) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Ajaccio	Bordeaux	Clermont-Ferrand	Dinard	Lyon	Marseille	Mulhouse	Nantes	Nice	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10	11	12	13	14
IV. ASIA													
<i>(Continued)</i>													
Korea (North)	all airports	80	77	79	75	80	81	80	76	82	78	79	78
Korea (South)	all airports	81	78	80	76	81	81	81	77	82	78	80	79
Kuwait	all airports	49	44	47	42	49	50	50	43	52	45	48	46
Laos	all airports	78	74	77	73	78	78	78	74	80	75	77	76
Lebanon	all airports	25	21	23	20	24	25	25	21	27	22	24	23
Macao	all airports	81	78	80	76	81	81	81	77	82	78	80	79
Malaysia	all airports	81	78	80	76	81	81	81	77	82	78	80	79
Maldivé Is.	all airports	75	71	74	70	75	76	75	71	77	72	74	73
Mongolia	all airports	82	79	84	81	86	84	91	81	86	86	87	80
Muscat and Oman	all airports	60	55	58	53	59	60	60	54	62	56	59	57
Nepal	all airports	69	65	68	63	69	70	70	64	72	66	69	67
Oman	see Muscat and Oman												
Pakistan	all airports	69	65	68	63	69	70	70	64	72	66	69	67
Philippines	all airports	81	78	80	76	81	81	81	77	82	78	80	79
Qatar	all airports	48	43	46	41	48	49	48	42	51	44	47	45
Saudi Arabia	all airports	48	43	46	41	48	49	48	42	51	44	47	45
Singapore	all airports	81	78	80	76	81	81	81	77	82	78	80	79
Sri Lanka	all airports	75	71	74	70	75	76	75	71	77	72	74	73
Syria	all airports	27	24	26	22	27	28	28	23	30	25	27	25
Taiwan	all airports	81	78	80	76	81	81	81	77	82	78	80	79
Thailand	all airports	78	74	77	73	78	78	78	74	80	75	77	76
Turkey	see Europe												
Union of Soviet Socialist Republics	see Europe												
United Arab Emirates	all airports	60	55	58	53	59	60	60	54	62	56	59	57
Vietnam	all airports	78	74	77	73	78	78	78	74	80	75	77	76
Yemen Arab Republic	all airports	57	52	55	50	57	58	57	51	60	53	56	54
Yemen, People's Democratic Republic of	all airports	57	52	55	50	57	58	57	51	60	53	56	54
V. AUSTRALIA and OCEANIA	all airports	86	83	85	82	85	86	86	82	87	84	85	84

LIST IV (Italy)

Third countries	Airport of departure	Airport of arrival											
		Alghero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Neaples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. EUROPE													
Albania	all airports	64	90	58	69	65	71	73	62	70	85	65	99
Austria	Innsbruck	3	2	2	4	4	6	3	2	3	3	5	7
	Klagenfurt	21	19	19	38	35	37	25	21	43	31	32	59
	Linz	9	7	7	15	15	18	9	8	17	12	15	15
	Salzburg	0	0	0	0	0	0	0	0	0	0	0	0
	Vienna	48	44	42	46	43	45	57	47	52	71	39	72
Azores	see Portugal												
Bulgaria	Sofia	8	7	7	8	8	8	9	8	7	10	7	8
	all other airports	21	20	20	22	21	20	23	21	18	25	20	21
Cyprus	see Asia												
Czechoslovakia	Bratislava	50	46	44	49	46	49	59	49	56	73	42	75
	Brno	55	51	49	56	35	40	64	54	63	76	35	80
	Gottwaldov, Ostrava	27	39	38	34	38	43	47	41	31	55	38	45
	Kosice, Presov	60	56	55	64	61	64	69	59	70	80	57	85
	Prague	11	28	27	15	17	20	35	30	13	43	17	22
Faroe Is.	all airports	17	14	14	18	20	20	16	15	18	17	21	19
Finland	Helsinki, Lappeenranta	34	31	30	39	41	43	34	32	39	37	42	42
	Ivalo, Kemi, Rovaniemi	46	48	41	51	53	56	46	43	49	48	53	62
	Joensuu, Kajaani, Oulu	42	38	38	47	49	51	42	39	47	47	45	50
	Jyväskylä, Pori, Tampere, Vaasa	35	38	30	39	41	44	34	32	38	37	41	52
	Kuopio	41	44	37	46	48	51	41	38	45	44	49	58
	Maarianhamina (Mariehamn), Turku	28	32	24	32	34	37	28	26	31	30	35	45
German Democratic Republic	Berlin (East)	0	0	0	0	0	0	0	0	0	0	0	0
	Dresden, Leipzig	9	8	8	11	13	14	9	8	13	11	13	15
	Rostock-Barth	13	11	11	16	18	20	13	12	18	15	18	21
Gibraltar	all airports	67	63	62	67	82	77	74	66	64	82	72	68
Hungary	Budapest	54	100	47	59	47	54	63	52	60	78	47	81
	all other airports	59	100	53	65	54	61	68	58	65	81	55	85
Iceland	all airports	39	29	28	36	43	39	31	29	40	33	45	36
Madeira Is.	see Portugal												
Malta	all airports	33	16	52	15	13	12	19	56	16	21	12	13
Norway	Alesund	42	30	28	48	50	53	32	29	46	34	50	41
	Alta	50	48	45	55	57	59	50	47	53	53	58	59
	Bergen	35	30	29	41	43	46	33	30	39	36	43	42
	Bodø	42	40	37	47	49	51	42	39	45	44	50	51
	Kirkenes	54	51	49	58	60	63	53	50	57	56	61	63
	Kristiansand	6	6	5	8	8	9	6	6	7	7	8	9

LIST IV (Italy) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Alghero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Naples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. EUROPE													
<i>(Continued)</i>													
Norway <i>(Continued)</i>	Oslo	21	19	18	24	25	27	20	18	23	22	26	27
	Stavanger	30	26	24	35	38	41	28	26	33	31	38	37
	Tromsø	48	45	43	52	54	57	47	44	51	50	56	57
	Trondheim	32	30	28	37	38	41	32	29	35	34	39	41
Poland	Bydgoszcz, Gdansk, Krakow, Rzeszow, Wroclaw	69	94	64	74	58	63	77	68	74	86	58	90
	Poznan	33	44	42	41	45	50	52	45	38	59	45	53
	Szczecin (Stettin)	72	94	67	78	63	68	79	71	77	88	64	92
	Warsaw	65	93	59	70	50	56	73	64	70	83	51	88
Portugal	Lisbon	69	66	65	46	49	53	76	68	44	83	49	45
	Oporto	73	70	68	53	56	59	78	72	51	85	56	52
	Azores	81	79	78	69	71	74	86	81	67	91	72	69
	Madeira	79	76	75	64	67	70	83	78	62	89	67	64
Romania	Bucharest	19	18	17	20	18	18	20	18	16	23	17	18
	all other airports	25	24	24	26	25	25	27	25	22	30	24	25
Spain	Alicante, Valencia	56	52	50	51	56	62	63	54	48	74	56	50
	Barcelona	45	41	40	36	40	47	53	44	32	64	41	35
	Bilbao, San Sebastian, Santander	0	0	0	0	0	0	0	0	0	0	0	0
	Granada, Santiago di Compostela, Seville, Vigo	67	63	60	47	51	55	74	63	45	82	51	47
	Madrid	61	57	52	33	46	40	68	54	31	77	37	33
	Malaga	66	63	61	64	69	74	73	65	61	81	69	63
	Palma	37	33	81	48	53	61	41	94	44	49	54	47
	Canary Is.	78	75	92	80	83	87	82	98	81	88	83	79
	Melilla	70	66	65	68	72	77	76	68	65	83	72	67
Sweden	Gothenburg	9	9	8	11	12	13	10	9	11	11	12	13
	Halmstad, Ronneby	8	7	7	10	10	11	8	7	9	9	11	11
	Kalmar	13	12	11	16	17	19	13	12	15	15	17	19
	Karlstad, Linköping	18	17	16	21	23	24	18	17	20	20	23	24
	Kiruna, Lulea	42	45	38	47	49	52	42	39	46	45	50	59
	Kristianstad	6	5	5	7	7	8	6	5	6	6	7	8
	Malmö	2	1	1	2	2	2	2	1	2	2	2	2
	Nordmaling, Sundsvall	34	37	30	39	41	43	34	31	37	36	41	51
	Norrköping, Visby	20	18	17	23	25	26	19	18	22	21	25	26
Stockholm	24	28	21	28	30	32	24	22	27	26	30	41	
Switzerland	Basel	0	0	0	0	0	0	0	0	0	0	0	0
	Berne	29	21	17	46	57	80	26	21	39	28	59	44
	Geneva	1	1	0	2	3	5	1	1	2	1	5	3
	Zurich	20	14	11	34	45	70	17	14	28	18	46	32
Turkey (in Europe)	all airports	10	9	9	10	10	9	10	10	8	12	9	10
Turkey (in Asia)	Adana, Afyon, Antalya, Elazig, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	26	25	25	27	26	26	28	26	23	30	25	26

LIST IV (Italy) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Alghero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Naples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. EUROPE													
<i>(Continued)</i>													
Turkey (in Asia) <i>(Continued)</i>	Agri, Dyarbakir, Erzurum, Kars, Van	39	37	37	40	38	38	41	38	35	44	37	38
	Akhisar, Ankara, Belikesir, Bandirma, Bursa, Kütahya, Zonguldak	22	22	21	23	22	22	24	22	19	26	21	24
	Izmir	21	21	20	22	21	21	23	21	19	25	20	23
Union of Soviet Socialist Republics (in Europe)	Baku, Tbilisi	84	100	81	88	87	88	89	84	91	94	85	96
	Brest, Gorky, Kaliningrad, Kybyshev, Perm, Ufa, Uralsk	83	100	79	87	85	82	88	82	89	94	78	95
	Donetsk, Rostov, Volgograd	79	100	75	84	82	84	85	78	87	92	80	94
	Kharkov, Simferopol	78	100	73	83	81	82	84	77	86	91	78	94
	Kiev	73	100	68	78	76	78	80	72	82	89	73	92
	Leningrad	78	100	74	84	73	77	84	77	82	91	73	94
	Lvov, Odessa	78	100	73	83	81	82	84	77	86	91	78	94
	Minsk, Vilno	72	100	67	77	62	67	79	71	76	87	63	91
	Moscow, Orel	80	100	76	84	82	78	86	79	87	92	74	94
	Riga	75	100	70	80	68	72	81	74	79	89	68	93
Voronezh	80	100	76	85	83	84	86	79	88	92	81	94	
Union of Soviet Socialist Republics (in Asia)	Alma-Ata, Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Tashkent	89	100	87	92	91	90	93	89	94	96	88	97
	Chita, Khabarovsk, Vladivostok	93	100	91	95	94	93	95	92	96	98	92	98
	Omsk, Sverdlovsk	87	100	84	90	89	86	91	86	92	95	84	97
Yugoslavia	Belgrade	51	46	44	56	51	58	61	49	57	77	52	99
	Dubrovnik	35	31	29	40	65	68	44	33	41	61	60	98
	Ljubljana	45	40	39	34	38	45	54	43	51	70	39	99
	Ohrid, Skopje	56	51	49	61	63	69	64	54	62	80	64	99
	Sarajevo, Split	28	25	23	33	48	55	35	27	34	56	49	97
	Titograd	58	53	52	51	56	63	67	56	64	80	56	99
	Tivat, Zabljak	57	53	51	50	55	62	66	55	63	79	55	99
Zagreb	36	32	31	22	26	32	46	35	42	62	26	98	
II. AFRICA													
Algeria	Algiers	43	39	76	46	69	77	49	92	47	59	70	62
	Annaba, Constantine	53	50	67	57	59	65	60	88	58	69	59	53
	El Golea	61	59	85	66	80	86	68	95	66	76	81	75
	Oran	55	64	82	58	64	70	61	95	59	70	65	59
Angola	all airports	92	84	98	87	85	84	92	95	88	92	84	85
Bénin	all airports	86	86	93	92	88	91	88	90	92	99	89	87
Botswana	all airports	80	79	78	81	79	79	81	79	76	83	78	79
Burkina Faso	all airports	91	88	93	84	86	89	89	98	82	99	87	84
Burundi	all airports	68	67	67	70	68	68	71	68	64	73	66	68
Cameroon	all airports	92	88	98	94	91	95	91	93	94	99	88	91

LIST IV (Italy) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Alghero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Naples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
II. AFRICA													
<i>(Continued)</i>													
Canary Is.	see Spain (Europe)												
Cape Verde, Republic of	all airports	83	81	94	84	86	89	86	98	82	90	87	84
Central African Republic	all airports	82	88	98	83	81	79	89	93	84	89	79	81
Chad	all airports	86	84	97	79	76	74	86	91	80	85	73	76
Comoros	all airports	77	76	76	78	77	77	79	77	74	81	76	77
Congo	all airports	91	81	98	86	84	82	91	94	86	90	82	84
Djibouti	all airports	64	62	61	65	63	63	66	63	59	69	61	63
Egypt	all airports	29	28	27	30	28	28	31	28	25	34	27	28
Equatorial Guinea	all airports	92	89	95	89	90	92	92	93	90	99	88	88
Ethiopia	all airports	60	58	58	61	59	59	62	59	55	65	58	59
Gabon	all airports	92	88	98	94	91	95	91	93	94	99	88	91
Gambia	all airports	83	81	94	84	86	89	86	98	82	90	87	84
Ghana	all airports	86	86	93	92	88	91	88	90	92	99	89	87
Guinea	all airports	84	82	94	86	89	91	87	98	86	91	89	86
Guinea Bissau	all airports	84	82	94	86	89	91	87	98	86	91	89	86
Ivory Coast	all airports	86	86	93	92	88	91	88	90	92	99	89	87
Kenya	all airports	70	69	68	71	69	69	72	69	66	74	68	69
Lesotho	all airports	80	79	78	81	79	79	81	79	76	83	78	79
Liberia	all airports	86	86	93	92	88	91	88	90	92	99	89	87
Libya	Benghazi	66	100	90	50	46	44	64	87	51	61	43	46
	Sebha	75	68	93	61	57	74	72	80	62	71	54	57
	Tripoli	57	48	85	42	37	63	52	64	42	53	34	37
Madagascar	all airports	77	76	76	78	77	77	79	77	74	81	76	77
Malawi	all airports	73	72	71	74	72	72	75	72	69	77	71	72
Mali	all airports	91	88	93	84	86	89	89	98	82	99	87	84
Mauritania	all airports	83	81	94	84	86	89	86	98	82	90	87	84
Mauritius	all airports	77	76	76	78	77	77	79	77	74	81	76	77
Melilla	see Spain (Europe)												
Morocco	Casablanca	69	66	88	71	75	80	74	96	72	81	76	71
	Fez, Rabat	72	69	87	68	72	77	77	96	65	80	72	67
	Ifni	74	72	90	77	80	84	79	97	78	85	81	76
	Tangiers, Tetuan	69	65	88	67	71	76	75	96	64	83	72	66

LIST IV (Italy) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Algero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Naples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
II. AFRICA													
<i>(Continued)</i>													
Mozambique	all airports	78	77	76	79	77	77	79	77	74	81	76	77
Namibia	all airports	80	79	78	81	79	79	81	79	76	83	78	79
Niger	all airports	91	88	93	84	86	89	89	98	82	99	87	84
Nigeria	all airports	86	86	93	92	88	91	88	90	92	99	89	87
Rwanda	all airports	68	67	67	70	68	68	71	68	64	73	66	68
São Tomé and Principe	all airports	92	89	95	89	90	92	92	93	90	99	88	88
Senegal	all airports	83	81	94	84	86	89	86	98	82	90	87	84
Seychelles	all airports	77	76	76	78	77	77	79	77	74	81	76	77
Sierra Leone	all airports	84	82	94	86	89	91	87	98	86	91	89	86
Somalia	all airports	70	69	68	71	70	69	72	70	66	75	68	70
South Africa, Republic of	all airports	80	79	78	81	79	79	81	79	76	83	78	79
St Helena	all airports	92	89	95	89	90	92	92	93	90	99	88	88
Sudan	all airports	56	54	54	57	55	55	58	55	51	61	54	55
Swaziland	all airports	80	79	78	81	79	79	81	79	76	83	78	79
Tanzania	all airports	73	72	71	74	72	72	75	72	69	77	71	72
Togo	all airports	86	86	93	92	88	91	88	90	92	99	89	87
Tunisia	Djerba	69	63	68	76	48	58	59	88	77	98	54	68
	Tunis	58	51	45	67	30	44	36	75	68	97	39	57
Uganda	all airports	68	67	67	70	68	68	71	68	64	73	66	68
Zaire	all airports	91	81	98	86	84	82	91	94	86	90	82	84
Zambia	all airports	77	76	75	78	76	76	79	76	73	81	75	76
Zimbabwe	all airports	77	76	75	78	76	76	79	76	73	81	75	76
III. AMERICA													
<i>1. North America</i>													
Canada	Edmonton	74	69	68	76	78	78	72	70	75	72	79	75
	Gander, Moncton	60	56	55	63	65	66	58	56	62	60	67	64
	Halifax, Montreal, Ottawa, Quebec, Toronto	65	61	60	69	70	71	64	62	67	66	72	69
	Vancouver, Winnipeg	72	69	68	75	77	78	71	69	74	73	78	75
Greenland	all airports	55	46	45	54	60	57	49	47	57	51	62	54

LIST IV (Italy) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Alghero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Naples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
III. AMERICA <i>(Continued)</i>													
1. North America <i>(Continued)</i>													
United States of America	Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington	70	65	64	72	74	75	68	66	71	69	76	72
	Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Oklahoma, Phoenix, Portland, Salt Lake City, San Francisco, Seattle	77	73	73	79	81	81	75	73	78	77	82	79
	Anchorage	83	76	74	86	87	89	77	75	85	79	90	83
	Fairbanks, Juneau	84	77	76	87	88	89	78	77	86	80	90	84
	Honolulu	84	82	81	86	87	87	83	82	85	84	88	86
	Miami	80	75	74	81	83	84	77	76	80	79	84	82
	Puerto Rico	74	70	69	77	79	80	72	70	76	74	80	77
2. Central America													
Bahamas	all airports	74	70	69	77	79	80	72	70	76	74	80	77
Belize	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Bermuda	all airports	74	70	69	77	79	80	72	70	76	74	80	77
Costa Rica	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Cuba	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Curaçao	all airports	92	90	90	87	88	90	94	91	86	96	88	87
Dominican Republic	all airports	74	70	69	77	79	80	72	70	76	74	80	77
El Salvador	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Guatemala	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Haiti	all airports	74	70	69	77	79	80	72	70	76	74	80	77
Honduras	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Jamaica	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Mexico	all airports	81	77	77	82	84	84	79	77	82	80	84	82
Nicaragua	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Panama	all airports	80	76	75	82	84	84	78	77	81	80	85	83
Virgin Is.	see West Indies												
West Indies	all airports	91	90	89	86	92	89	93	91	85	96	87	84
3. South America													
Argentina	all airports	93	92	98	94	97	94	95	99	94	96	96	94
Aruba	all airports	92	90	90	87	93	90	94	91	86	96	88	87

Third countries	Airport of departure	Airport of arrival											
		Alghero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Naples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
III. AMERICA <i>(Continued)</i>													
3. South America <i>(Continued)</i>													
Bolivia	all airports	93	92	98	94	97	94	95	99	94	96	96	94
Brazil	all airports	92	90	90	87	93	90	93	91	86	95	88	87
Chile	all airports	93	92	98	94	97	94	95	99	94	96	96	94
Colombia	all airports	92	90	90	87	93	90	94	91	86	96	88	87
Ecuador	all airports	92	90	90	87	93	90	94	91	86	96	88	87
Guyana	all airports	92	90	90	87	93	90	94	91	86	96	88	87
Paraguay	all airports	93	92	98	94	97	94	95	99	94	96	96	94
Peru	all airports	92	90	90	87	93	90	94	91	86	96	88	87
Surinam	all airports	92	90	90	87	93	90	94	91	86	96	88	87
Trinidad and Tobago	all airports	92	90	90	87	93	90	94	91	86	96	88	87
Uruguay	all airports	93	92	98	94	97	94	95	99	94	96	96	94
Venezuela	all airports	92	90	90	87	93	90	94	91	86	96	88	87
IV. ASIA													
Afghanistan	all airports	73	72	71	74	72	72	75	72	69	77	71	72
Bahrain	all airports	52	51	50	54	52	51	55	52	47	58	50	52
Bangladesh	all airports	73	72	71	74	72	72	75	72	69	77	71	72
Bhutan	see Nepal												
Brunei	see Malaysia												
Burma	all airports	81	80	79	81	80	80	82	80	77	84	79	80
China	all airports	83	82	81	83	82	82	84	82	80	86	81	82
Cyprus	all airports	22	21	20	23	21	21	23	21	19	26	20	21
Hong Kong	all airports	83	82	82	84	83	83	85	83	80	86	82	83
India	all airports	73	72	71	74	72	72	75	72	69	77	71	72
Indonesia	all airports	83	82	82	84	83	83	85	83	80	86	82	83
Iran	all airports	52	51	50	54	52	51	55	52	47	58	50	52
Iraq	all airports	44	43	42	46	44	44	47	44	40	50	42	44
Israel	all airports	29	28	28	31	29	29	32	29	26	34	28	29
Japan	all airports	87	86	86	87	86	86	88	86	84	89	86	86
Jordan	all airports	31	29	29	32	30	30	33	30	27	36	29	30
Kampuchea	all airports	81	80	79	81	80	80	82	80	77	84	79	80

LIST IV (Italy) *Continued*

Third countries	Airport of departure	Airport of arrival											
		Alghero	Brindisi	Catania	Florence/Pisa	Genoa	Milan	Naples	Palermo	Rimini	Rome	Turin	Venice
1	2	3	4	5	6	7	8	9	10	11	12	13	14
IV. ASIA													
<i>(Continued)</i>													
Korea (North)	all airports	83	82	81	83	82	82	84	82	80	86	81	82
Korea (South)	all airports	83	82	82	84	83	83	85	83	80	86	82	83
Kuwait	all airports	53	52	51	55	53	52	56	53	48	59	51	53
Laos	all airports	81	80	79	81	80	80	82	80	77	84	79	80
Lebanon	all airports	28	27	26	29	27	27	30	27	24	32	26	27
Macao	all airports	83	82	82	84	83	83	85	83	80	86	82	83
Malaysia	all airports	83	82	82	84	83	83	85	83	80	86	82	83
Maldives Is.	all airports	78	77	77	79	78	77	80	78	74	82	76	78
Mongolia	all airports	89	100	87	92	91	90	93	89	94	96	88	97
Muscat and Oman	all airports	63	62	61	65	63	63	66	63	59	68	61	63
Nepal	all airports	73	72	71	74	72	72	75	72	69	77	71	72
Oman	see Muscat and Oman												
Pakistan	all airports	73	72	71	74	72	72	75	72	69	77	71	72
Philippines	all airports	83	82	82	84	83	83	85	83	80	86	82	83
Qatar	all airports	52	51	50	54	52	51	55	52	47	58	50	52
Saudi Arabia	all airports	52	51	50	54	52	51	55	52	47	58	50	52
Singapore	all airports	83	82	82	84	83	83	85	83	80	86	82	83
Sri Lanka	all airports	78	77	77	79	78	77	80	78	74	82	76	78
Syria	all airports	31	29	29	32	30	30	33	30	27	36	29	30
Taiwan	all airports	83	82	82	84	83	83	85	83	80	86	82	83
Thailand	all airports	81	80	79	81	80	80	82	80	77	84	79	80
Turkey	see Europe												
Union of Soviet Socialist Republics	see Europe												
United Arab Emirates	all airports	63	62	61	65	63	63	66	63	59	68	61	63
Vietnam	all airports	81	80	79	81	80	80	82	80	77	84	79	80
Yemen Arab Republic	all airports	61	59	59	62	60	60	63	60	56	66	59	60
Yemen, People's Democratic Republic of	all airports	61	59	59	62	60	60	63	60	56	66	59	60
V. AUSTRALIA and OCEANIA	all airports	87	87	86	88	87	87	89	87	85	90	86	87

LIST V (United Kingdom, Denmark, Ireland)

Third countries	Airport of departure	Airport of arrival							
		United Kingdom						Denmark all airports	Ireland all airports
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend		
1	2	3	4	5	6	7	8	9	10
I. EUROPE									
Albania	all airports	41	46	49	46	41	48	45	38
Austria	Innsbruck	2	2	3	2	2	2	2	2
	Klagenfurt	10	12	13	12	10	13	11	9
	Linz	5	7	8	7	6	7	7	5
	Salzburg	0	0	0	0	0	0	0	0
	Vienna	14	17	21	17	14	20	16	13
Azores	see Portugal								
Bulgaria	Sofia	4	5	5	5	5	5	5	4
	all other airports	13	14	15	14	13	15	15	13
Cyprus	see Asia								
Czechoslovakia	Bratislava	16	20	24	19	17	23	18	15
	Brno	20	25	28	24	21	26	25	19
	Gottwaldov, Ostrava	22	27	31	27	23	29	27	21
	Kosice, Presov	32	39	43	38	33	41	38	31
	Prague	9	12	14	12	10	13	12	9
Faroe Is.	all airports	51	40	35	44	62	33	26	36
Finland	Helsinki, Lappeenranta	42	45	50	47	45	48	79	38
	Ivalo, Kemi, Rovaniemi	54	57	61	59	55	59	86	50
	Joensuu, Kajaani, Oulu	50	53	58	56	53	56	84	46
	Jyväskylä, Pori, Tampere, Vaasa	42	45	50	47	42	48	79	38
	Kuopio	49	53	57	55	50	55	83	45
	Maarianhamina (Mariehamn), Turku	35	38	42	40	38	40	74	32
German Democratic Republic	Berlin (East)	0	0	0	0	0	0	0	0
	Dresden, Leipzig	9	12	13	11	10	13	19	8
	Rostock-Barth	13	17	18	16	15	19	26	12
Gibraltar	all airports	37	45	49	42	37	47	31	36
Hungary	Budapest	23	28	32	27	23	30	55	22
	all other airports	29	35	38	33	29	37	60	28
Iceland	all airports	72	62	66	66	81	64	50	59
Madeira Is.	see Portugal								
Malta	all airports	7	8	9	8	7	9	6	6
Norway	Alesund	81	80	84	86	86	79	75	58
	Alta	88	88	92	92	92	89	87	78
	Bergen	77	77	81	83	83	75	45	51
	Bodo	85	85	90	90	90	86	82	73
	Kirkenes	89	89	92	93	93	90	88	79
	Kristiansand	69	69	76	77	77	70	22	51

LIST V (United Kingdom, Denmark, Ireland) *Continued*

Third countries	Airport of departure	Airport of arrival							
		United Kingdom						Denmark all airports	Ireland all airports
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend		
1	2	3	4	5	6	7	8	9	10
I. EUROPE <i>(Continued)</i>									
Norway <i>(Continued)</i>	Oslo	76	75	83	83	82	78	62	59
	Stavanger	74	72	77	81	81	71	35	47
	Tromsø	87	87	91	91	91	88	85	76
	Trondheim	81	81	87	87	87	82	75	67
Poland	Bydgoszcz, Gdansk, Krakow, Rzeszow, Wroclaw	35	42	44	41	38	42	79	33
	Poznan	15	18	20	18	16	18	65	13
	Szczecin (Stettin)	41	48	50	47	44	48	82	39
	Warsaw	27	33	35	32	30	33	74	25
Portugal	Lisbon	37	45	49	43	37	47	31	36
	Oporto	45	57	64	53	45	60	33	43
	Azores	61	68	72	66	61	70	54	60
	Madeira	56	64	67	61	56	65	49	55
Romania	Bucharest	11	12	13	12	11	13	13	11
	all other airports	16	17	18	17	16	18	18	15
Spain	Alicante, Valencia	20	25	28	23	20	27	19	27
	Barcelona	8	10	11	11	9	11	7	11
	Bilbao, San Sebastian, Santander	0	0	0	0	0	0	0	0
	Granada, Santiago di Compostela, Seville, Vigo	33	41	45	38	33	42	27	32
	Madrid	20	25	28	23	19	26	16	19
	Malaga	35	42	47	40	35	44	28	34
	Palma	18	22	25	22	19	23	21	16
	Canary Is.	59	67	70	65	59	68	55	58
	Melilla	38	45	49	43	38	47	33	37
Sweden	Gothenburg	13	12	11	15	14	10	39	7
	Halmstad, Ronneby	11	12	13	13	12	12	38	9
	Kalmar	18	20	21	21	20	20	42	15
	Karlstad, Linköping	25	23	26	27	26	24	58	17
	Kiruna, Uleå	50	56	57	56	54	55	84	46
	Kristianstad	8	8	9	9	9	9	30	6
	Malmö	2	2	3	3	3	3	10	2
	Nordmaling, Sundsvall	39	40	44	44	42	42	74	32
	Norrköping, Visby	26	28	30	30	29	29	64	23
Stockholm	30	37	37	35	33	35	69	27	
Switzerland	Basel	0	0	0	0	0	0	0	0
	Berne	4	6	8	6	4	7	10	4
	Geneva	1	1	1	1	1	1	4	0
	Zurich	2	3	4	2	2	2	3	2
Turkey (in Europe)	all airports	7	8	8	7	7	8	8	7
Turkey (in Asia)	Adana, Afyon, Antalya, Elazig, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	21	22	23	21	20	22	22	20

LIST V (United Kingdom, Denmark, Ireland) *Continued*

Third countries	Airport of departure	Airport of arrival								
		United Kingdom						Denmark all airports	Ireland all airports	
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend			
1	2	3	4	5	6	7	8	9	10	
I. EUROPE										
<i>(Continued)</i>										
Turkey (in Asia) <i>(Continued)</i>	Agri, Diyarbakir, Erzurum, Kars, Van	30	33	34	32	30	34	34	30	
	Akhisar, Ankara, Balikesir, Bandirma, Bursa, Kutahya, Zonguldak	16	18	19	18	16	19	19	17	
	Izmir	16	17	18	17	15	18	18	16	
Union of Soviet Socialist Republics (in Europe) ¹	Baku, Tbilisi	66	72	74	71	69	72	92	64	
	Brest, Gorky, Kaliningrad, Kybyshev, Perm, Ufa, Uralsk	62	64	67	67	65	65	89	58	
	Donetsk, Rostov, Volgograd	57	64	65	63	59	63	89	54	
	Kharkov, Simferopol	54	61	63	60	57	61	88	52	
	Kiev	47	54	56	53	50	54	85	44	
	Leningrad	48	51	54	53	52	52	83	44	
	Lvov, Odessa	55	62	64	61	58	62	88	52	
	Minsk, Vilno	40	47	49	46	43	47	82	38	
	Moscow, Orel	56	58	61	61	59	59	87	52	
	Riga	46	53	56	52	49	53	85	44	
Voronezh	58	65	67	64	61	65	90	56		
Union of Soviet Socialist Republics (in Asia) ²	Alma-Ata, Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Tashkent	76	81	82	80	78	81	95	74	
	Chita, Khabarovsk, Vladivostok	84	85	87	87	86	86	96	82	
	Omsk, Sverdlovsk	71	73	75	75	73	74	93	67	
Yugoslavia	Belgrade	30	34	38	35	31	36	35	28	
	Dubrovnik	25	30	33	29	32	32	35	25	
	Ljubljana	11	13	15	13	11	14	25	10	
	Ohrid, Skopje	40	44	48	45	40	46	43	37	
	Sarajevo, Split	18	22	24	21	18	23	29	18	
	Titograd	33	42	46	38	33	44	36	34	
	Tivat, Zabljak	32	42	45	37	33	43	36	33	
	Zagreb	16	25	28	20	17	27	19	17	
II. AFRICA										
Algeria	Algiers	30	36	40	34	30	38	31	31	
	Annaba, Constantine	34	41	45	39	34	43	32	34	
	El Golea	47	54	58	52	47	56	46	48	
	Oran	35	42	46	40	35	44	37	34	
Angola	all airports	80	84	86	83	80	85	70	79	
Bénin	all airports	73	78	81	77	73	79	65	73	
Botswana	all airports	68	71	72	70	68	72	72	68	
Burkina Faso	all airports	69	75	78	74	69	77	66	68	
Burundi	all airports	54	57	58	57	55	59	59	54	
Cameroon	all airports	74	79	82	78	74	81	70	74	

LISE V (United Kingdom, Denmark, Ireland) *Continued*

Third countries	Airport of departure	Airport of arrival								
		United Kingdom						Denmark all airports	Ireland all airports	
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend			
1	2	3	4	5	6	7	8	9	10	
II. AFRICA (Continued)										
Canary Is.	see Spain (Europe)									
Cape Verde, Republic of	all airports	69	75	78	74	69	77	63	68	
Central African Republic	all airports	66	70	72	69	65	71	63	75	
Chad	all airports	71	76	79	75	70	78	56	70	
Comoros	all airports	65	68	69	67	65	69	69	64	
Congo	all airports	78	83	85	82	78	84	67	78	
Djibouti	all airports	49	52	53	51	49	53	53	48	
Egypt	all airports	18	20	21	19	18	20	21	18	
Equatorial Guinea	all airports	77	82	84	81	77	83	73	77	
Ethiopia	all airports	45	48	49	47	45	49	49	44	
Gabon	all airports	74	79	82	78	74	81	70	74	
Gambia	all airports	69	75	78	74	69	77	63	68	
Ghana	all airports	73	78	81	77	73	79	65	73	
Guinea	all airports	78	83	86	82	77	85	66	77	
Guinea Bissau	all airports	78	83	86	82	77	85	66	77	
Ivory Coast	all airports	73	78	81	77	73	79	65	73	
Kenya	all airports	56	59	60	58	56	60	60	55	
Lesotho	all airports	68	71	72	70	68	72	72	68	
Liberia	all airports	73	78	81	77	73	79	65	73	
Libya	Benghazi	24	27	29	26	24	28	25	24	
	Sebha	41	46	49	45	41	48	33	41	
	Tripoli	28	33	35	31	28	34	18	28	
Madagascar	all airports	65	68	69	67	65	69	69	64	
Malawi	all airports	59	62	64	62	60	64	64	59	
Mali	all airports	69	75	78	74	69	77	66	68	
Mauritania	all airports	69	75	78	74	69	77	63	68	
Mauritius	all airports	65	68	69	67	65	69	69	64	
Mchilla	see Spain (Europe)									
Morocco	Casablanca	46	53	57	51	45	55	38	45	
	Fez, Rabat	40	47	51	45	40	49	35	40	
	Ifm	55	62	66	60	54	64	47	54	
	Tangiers, Tetuan	38	46	50	43	38	48	32	37	

LIST V (United Kingdom, Denmark, Ireland) *Continued*

Third countries	Airport of departure	Airport of arrival							
		United Kingdom						Denmark all airports	Ireland all airports
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend		
1	2	3	4	5	6	7	8	9	10
II. AFRICA <i>(Continued)</i>									
Mozambique	all airports	65	68	69	67	66	69	69	65
Namibia	all airports	68	71	72	70	68	72	72	68
Niger	all airports	69	75	78	74	69	77	66	68
Nigeria	all airports	73	78	81	77	73	79	65	73
Rwanda	all airports	54	57	58	57	55	59	59	54
São Tomé and Príncipe	all airports	77	82	84	81	77	83	73	77
Senegal	all airports	69	75	78	74	69	77	63	68
Seychelles	all airports	65	68	69	67	65	69	69	64
Sierra Leone	all airports	78	83	86	82	77	85	66	77
Somalia	all airports	56	59	60	58	56	61	61	55
South Africa, Republic of	all airports	68	71	72	70	68	72	72	68
St Helena	all airports	77	82	84	81	77	83	73	77
Sudan	all airports	41	44	45	43	41	45	45	40
Swaziland	all airports	68	71	72	70	68	72	72	68
Tanzania	all airports	59	62	64	62	60	64	64	59
Togo	all airports	73	78	81	77	73	79	65	73
Tunisia	Djerba	22	26	28	25	22	27	28	22
	Tunis	11	13	15	13	11	14	18	11
Uganda	all airports	54	57	58	57	55	59	59	54
Zaire	all airports	78	83	85	82	78	84	67	78
Zambia	all airports	64	67	68	67	65	69	69	64
Zimbabwe	all airports	64	67	68	67	65	69	69	64
III. AMERICA									
1. <i>North America</i>									
Canada	Edmonton	95	91	89	93	97	88	79	90
	Gander, Moncton	91	85	83	87	94	81	68	93
	Halifax, Montreal, Ottawa, Quebec, Toronto	92	87	86	90	96	84	73	86
	Vancouver, Winnipeg	94	91	89	92	97	88	78	89
Greenland	all airports	85	78	80	81	90	77	67	75

LIST V (United Kingdom, Denmark, Ireland) *Continued*

Third countries	Airport of departure	Airport of arrival								
		United Kingdom						Denmark all airports	Ireland all airports	
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend			
1	2	3	4	5	6	7	8	9	10	
III. AMERICA (Continued)										
1. North America (Continued)										
United States of America	Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington	94	89	88	90	96	86	76	95	
	Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Oklahoma, Phoenix, Portland, Salt Lake City, San Francisco, Seattle	96	92	91	93	97	90	82	97	
	Anchorage	89	94	96	92	89	95	96	88	
	Fairbanks, Juneau	89	94	96	93	89	95	96	89	
	Honolulu	97	95	94	96	99	94	87	97	
	Miami	95	92	95	93	97	94	82	96	
	Puerto Rico	91	91	93	89	93	92	76	96	
2. Central America										
Bahamas	all airports	91	91	93	89	93	92	76	96	
Belize	all airports	93	93	95	92	95	94	82	96	
Bermuda	all airports	91	91	93	89	93	92	76	96	
Costa Rica	all airports	93	93	95	92	95	94	82	96	
Cuba	all airports	93	93	95	92	95	94	82	96	
Curaçao	all airports	82	86	88	85	82	87	78	82	
Dominican Republic	all airports	91	91	93	89	93	92	76	96	
El Salvador	all airports	93	93	95	92	95	94	82	96	
Guatemala	all airports	93	93	95	92	95	94	82	96	
Haiti	all airports	91	91	93	89	93	92	76	96	
Honduras	all airports	93	93	95	92	95	94	82	96	
Jamaica	all airports	93	93	95	92	95	94	82	96	
Mexico	all airports	96	94	93	94	98	92	85	97	
Nicaragua	all airports	93	93	95	92	95	94	82	96	
Panama	all airports	93	93	95	92	95	94	82	96	
Virgin Is.	see West Indies									
West Indies	all airports	90	95	97	94	90	96	82	89	
3. South America										
Argentina	all airports	87	90	92	89	87	91	84	87	
Aruba	all airports	82	86	88	85	82	87	78	82	

LIST V (United Kingdom, Denmark, Ireland) *Continued*

Third countries	Airport of departure	Airport of arrival							
		United Kingdom						Denmark all airports	Ireland all airports
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend		
1	2	3	4	5	6	7	8	9	10
III. AMERICA <i>(Continued)</i>									
3. South America <i>(Continued)</i>									
Bolivia	all airports	87	90	92	89	87	91	84	87
Brazil	all airports	82	86	88	85	82	87	77	81
Chile	all airports	87	90	92	89	87	91	84	87
Colombia	all airports	82	86	88	85	82	87	78	82
Ecuador	all airports	82	86	88	85	82	87	78	82
Guyana	all airports	82	86	88	85	82	87	78	82
Paraguay	all airports	87	90	92	89	87	91	84	87
Peru	all airports	82	86	88	85	82	87	78	82
Surinam	all airports	82	86	88	85	82	87	78	82
Trinidad and Tobago	all airports	82	86	88	85	82	87	78	82
Uruguay	all airports	87	90	92	89	87	91	84	87
Venezuela	all airports	82	86	88	85	82	87	78	82
IV. ASIA									
Afghanistan	all airports	59	62	63	62	60	64	64	59
Bahrain	all airports	37	40	41	40	38	42	42	37
Bangladesh	all airports	59	62	63	62	60	64	64	59
Bhutan	see Nepal								
Brunei	see Malaysia								
Burma	all airports	69	72	73	71	70	73	73	69
China	all airports	72	74	76	74	73	76	76	72
Cyprus	all airports	13	15	15	14	13	16	15	13
Hong Kong	all airports	73	75	76	75	73	76	76	72
India	all airports	59	62	63	62	60	64	64	59
Indonesia	all airports	73	75	76	75	73	76	76	72
Iran	all airports	38	40	42	40	38	42	42	37
Iraq	all airports	31	33	34	33	31	35	35	30
Israel	all airports	19	21	21	20	19	22	22	18
Japan	all airports	78	80	81	80	78	81	81	78
Jordan	all airports	20	22	23	21	20	23	23	19
Kampuchea	all airports	69	72	73	71	70	73	73	69

LIST V (United Kingdom, Denmark, Ireland) *Continued*

Third countries	Airport of departure	Airport of arrival								
		United Kingdom						Denmark all airports	Ireland all airports	
		Belfast	Birmingham	London	Manchester	Prestwick/ Glasgow	Southend			
1	2	3	4	5	6	7	8	9	10	
IV. ASIA (Continued)										
Korea (North)	all airports	72	74	76	74	72	76	76	72	
Korea (South)	all airports	73	75	76	75	73	76	76	72	
Kuwait	all airports	38	41	42	40	39	43	43	38	
Laos	all airports	69	72	73	71	70	73	73	69	
Lebanon	all airports	18	19	20	19	18	20	20	16	
Macao	all airports	73	75	76	75	73	76	76	72	
Malaysia	all airports	73	75	76	75	73	76	76	72	
Maldives Is.	all airports	66	69	70	68	66	70	70	65	
Mongolia	all airports	76	81	82	80	78	81	95	74	
Muscat and Oman	all airports	49	52	53	51	49	53	53	48	
Nepal	all airports	59	62	63	62	60	64	64	59	
Oman	see Muscat and Oman									
Pakistan	all airports	59	62	63	62	60	64	64	59	
Philippines	all airports	73	75	76	75	73	76	76	72	
Qatar	all airports	37	40	41	40	38	42	42	37	
Saudi Arabia	all airports	37	40	41	40	38	42	42	37	
Singapore	all airports	73	75	76	75	73	76	76	72	
Sri Lanka	all airports	66	69	70	68	66	70	70	65	
Syria	all airports	20	22	23	21	20	23	23	19	
Taiwan	all airports	73	75	76	75	73	76	76	69	
Thailand	all airports	69	72	73	71	70	73	73	69	
Turkey	see Europe									
Union of Soviet Socialist Republics	see Europe									
United Arab Emirates	all airports	49	52	53	51	49	53	53	48	
Vietnam	all airports	69	72	73	71	70	73	73	72	
Yemen Arab Republic	all airports	46	49	50	48	46	51	51	45	
Yemen, People's Democratic Republic of	all airports	46	49	50	48	46	51	51	45	
V. AUSTRALIA and OCEANIA	all airports	79	81	82	81	79	82	82	79	

LIST VI (Greece)

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraclion (Crete)	Kerkyra (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
I. EUROPE						
Albania	all airports	66	53	50	49	53
Austria	Innsbruck	2	1	2	1	2
	Klagenfurt	9	8	10	7	10
	Linz	10	8	12	8	11
	Salzburg	0	0	0	0	0
	Vienna	15	13	18	12	17
Azores	see Portugal					
Bulgaria	Sofia	29	18	17	16	63
	all other airports	49	38	36	35	68
Cyprus	see Asia					
Czechoslovakia	Bratislava	17	14	21	14	20
	Brno	17	14	20	14	19
	Gottwaldov, Ostrava	19	16	22	15	22
	Kosice, Presov	28	25	33	24	32
	Prague	7	6	9	6	8
Faroe Is.	all airports	12	11	12	10	11
Finland	Helsinki, Lappeenranta	29	27	29	26	29
	Ivalo, Kemi, Rovaniemi	42	39	41	38	40
	Joensuu, Kajaani, Oulu	37	34	37	33	36
	Jyväskylä, Pori, Tampere, Vaasa	29	27	29	26	29
	Kuopio	37	33	50	32	48
	Maarianhamina (Mariehamn), Turku	24	21	24	21	23
German Democratic Republic	Berlin (East)	0	0	0	0	0
	Dresden, Leipzig	7	6	6	6	6
	Rostock-Barth	11	9	9	9	9
Gibraltar	all airports	53	48	61	46	57
Hungary	Budapest	24	20	28	19	27
	all other airports	29	25	34	24	33
Iceland	all airports	26	24	24	23	24
Madeira Is.	see Portugal					
Malta	all airports	18	15	14	14	15
Norway	Alesund	27	25	27	24	27
	Alta	45	41	45	40	44
	Bergen	14	13	14	13	14
	Bodø	37	34	37	33	36
	Kirkenes	48	45	48	44	47
	Kristiansand	5	5	5	5	5

LIST VI (Greece) *Continued*

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraclion (Crete)	Kerkyra (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
I. EUROPE <i>(Continued)</i>						
Norway <i>(Continued)</i>	Oslo	17	15	17	15	17
	Stavanger	10	9	10	9	10
	Tromsö	42	39	42	38	41
	Trondheim	27	25	27	24	27
Poland	Bydgoszcz, Gdansk, Krakow, Rzeszow, Wroclaw	25	22	22	22	22
	Poznan	11	10	10	9	10
	Szczecin (Stettin)	35	31	31	30	31
	Warsaw	22	20	19	19	20
Portugal	Lisbon	34	31	30	30	31
	Oporto	40	37	36	36	37
	Azores	55	51	51	50	51
	Madeira	50	46	46	45	47
Romania	Bucharest	54	38	36	35	39
	all other airports	63	48	44	43	48
Spain	Alicante, Valencia	17	15	15	15	16
	Barcelona	7	6	6	5	6
	Bilbao, San Sebastian, Santander	0	0	0	0	0
	Granada, Santiago di Compostela, Seville, Vigo	37	33	32	32	33
	Madrid	23	20	20	20	20
	Malaga	30	27	27	26	27
	Palma	14	13	12	12	13
	Canary Is.	52	49	48	48	49
	Melilla	35	32	31	31	32
Sweden	Gothenburg	8	7	8	7	7
	Halmstad, Ronneby	6	6	6	5	6
	Kalmar	11	10	11	9	10
	Karlstad, Linköping	15	14	15	13	15
	Kiruna, Lulea	37	34	36	33	36
	Kristianstad	4	4	4	4	4
	Malmö	1	1	1	1	1
	Nordmaling, Sundsvall	27	24	32	24	31
	Norrköping, Visby	16	14	16	14	16
Stockholm	20	18	20	17	19	
Switzerland	Basel	0	0	0	0	0
	Berne	14	12	12	11	12
	Geneva	1	0	0	0	0
	Zurich	4	4	4	4	4
Turkey (in Europe)	all airports	27	19	18	18	43
Turkey (in Asia)	Adana, Afyon, Antalya, Elazig, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	51	42	40	40	63

LIST VI (Greece) *Continued*

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion (Crete)	Kerkyra (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
I. EUROPE						
<i>(Continued)</i>						
Turkey (in Asia) <i>(Continued)</i>	Agri, Dyarbakir, Erzurum, Kars, Van	69	58	56	56	62
	Akhisar, Ankara, Balikesir, Bandirma, Bursa, Kütahya, Zonguldak	50	39	38	37	67
	Izmir	49	38	36	35	66
Union of Soviet Socialist Republics (in Europe)	Baku, Tbilisi	60	56	55	54	56
	Brest, Gorky, Kaliningrad, Kybyshev, Perm, Ufa, Uralsk	53	49	48	48	49
	Donetsk, Rostov, Volgograd	50	46	45	45	46
	Kharkov, Simferopol	47	43	43	42	44
	Kiev	40	36	35	35	36
	Leningrad	35	32	31	31	32
	Lvov, Odessa	48	44	43	43	44
	Minsk, Vilno	34	30	29	29	30
	Moscow, Orel	42	39	38	38	39
	Riga	40	36	35	35	36
Voronezh	51	47	46	46	47	
Union of Soviet Socialist Republics (in Asia)	Alma-Ata, Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Tashkent	71	67	66	66	67
	Chita, Khabarovsk, Vladivostok	75	72	72	72	73
	Omsk, Sverdlovsk	58	55	54	54	55
Yugoslavia	Belgrade	49	36	34	32	36
	Dubrovnik	63	49	47	46	50
	Ljubljana	68	55	53	51	55
	Ohrid, Skopje	35	28	26	26	28
	Sarajevo, Split	15	12	12	11	12
	Titograd	9	8	7	7	8
	Tivat, Zabljak	63	49	47	45	49
	Zagreb	62	49	46	45	49
II. AFRICA						
Algeria	Algiers	25	22	22	21	22
	Annaba, Constantine	26	23	22	22	23
	El Golea	40	36	36	35	36
	Oran	28	25	24	24	25
Angola	all airports	76	72	72	71	72
Bénin	all airports	72	68	68	71	68
Botswana	all airports	95	91	90	90	91
Burkina Faso	all airports	66	62	62	61	62
Burundi	all airports	91	85	84	83	85
Cameroon	all airports	70	66	65	65	66

LIST VI (Greece) *Continued*

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion (Crete)	Kerkyra (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
II. AFRICA <i>(Continued)</i>						
Canary Is.	see Spain (Europe)					
Cape Verde, Republic of	all airports	62	59	58	58	59
Central African Republic	all airports	69	65	64	64	65
Chad	all airports	61	57	57	56	57
Comoros	all airports	94	90	89	88	90
Congo	all airports	73	70	69	69	70
Djibouti	all airports	89	82	80	80	82
Egypt	all airports	66	51	49	48	52
Equatorial Guinea	all airports	80	76	75	74	76
Ethiopia	all airports	88	80	78	77	80
Gabon	all airports	70	66	65	65	66
Gambia	all airports	62	59	58	58	59
Ghana	all airports	72	68	68	71	68
Guinea	all airports	69	66	65	65	66
Guinea Bissau	all airports	69	66	65	65	66
Ivory Coast	all airports	72	68	68	71	68
Kenya	all airports	92	86	85	84	86
Lesotho	all airports	95	91	90	90	91
Liberia	all airports	69	66	65	65	66
Libya	Benghazi	33	29	29	28	29
	Sebha	40	36	35	35	36
	Tripoli	22	19	19	19	20
Madagascar	all airports	94	90	89	88	90
Malawi	all airports	93	88	86	86	88
Mali	all airports	66	62	62	61	62
Mauritania	all airports	62	59	58	58	59
Mauritius	all airports	94	90	89	88	90
Melilla	see Spain (Europe)					
Morocco	Casablanca	37	34	34	33	34
	Fez, Rabat	38	35	35	34	35
	Ifni	46	42	42	41	43
	Tangiers, Tetuan	34	31	30	30	31

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion (Crete)	Kerkyra (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
II. AFRICA <i>(Continued)</i>						
Mozambique	all airports	94	90	94	89	90
Namibia	all airports	95	91	90	90	91
Niger	all airports	66	62	62	61	62
Nigeria	all airports	72	68	68	71	68
Rwanda	all airports	91	85	84	83	85
São Tome and Principe	all airports	80	76	75	74	76
Senegal	all airports	62	59	58	58	59
Seychelles	all airports	94	90	89	88	90
Sierra Leone	all airports	69	66	65	65	66
Somalia	all airports	92	86	85	84	86
South Africa, Republic of	all airports	95	91	90	90	91
St Helena	all airports	80	76	75	74	76
Sudan	all airports	86	77	75	74	77
Swaziland	all airports	95	91	90	90	91
Tanzania	all airports	93	88	86	86	88
Togo	all airports	72	68	68	71	68
Tunisia	Djerba	23	20	20	20	20
	Tunis	11	9	9	9	9
Uganda	all airports	91	85	84	83	85
Zaire	all airports	73	70	69	69	70
Zambia	all airports	94	90	89	88	90
Zimbabwe	all airports	94	90	89	88	90
III. AMERICA						
1. <i>North America</i>						
Canada	Edmonton	61	59	58	58	59
	Gander, Moncton	38	37	36	36	37
	Halifax, Montreal, Ottawa, Quebec, Toronto	56	54	54	53	54
	Vancouver, Winnipeg	61	59	58	58	59
Greenland	all airports	19	18	18	18	18

LIST VI (Greece) *Continued*

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion (Crete)	Kerkyra (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
III. AMERICA <i>(Continued)</i>						
1. North America <i>(Continued)</i>						
United States of America	Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington	60	58	57	57	58
	Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Oklahoma, Phoenix, Portland, Salt Lake City, San Francisco, Seattle	70	68	68	67	68
	Anchorage	76	73	73	73	74
	Fairbanks, Juneau	72	69	69	69	69
	Honolulu	76	74	74	74	74
	Miami	69	66	66	66	66
	Puerto Rico	65	62	62	62	63
2. Central America						
Bahamas	all airports	65	62	62	62	63
Belize	all airports	70	68	67	67	68
Bermuda	all airports	65	62	62	62	63
Costa Rica	all airports	70	68	67	67	68
Cuba	all airports	70	68	67	67	68
Curaçao	all airports	77	74	74	74	75
Dominican Republic	all airports	65	62	62	62	63
El Salvador	all airports	70	68	67	67	68
Guatemala	all airports	70	68	67	67	68
Haiti	all airports	65	62	62	62	63
Honduras	all airports	70	68	67	67	68
Jamaica	all airports	70	68	67	67	68
Mexico	all airports	73	71	71	70	71
Nicaragua	all airports	70	68	67	67	68
Panama	all airports	70	68	67	67	68
Virgin Is.	see West Indies					
West Indies	all airports	72	69	69	68	69
3. South America						
Argentina	all airports	83	81	80	80	81
Aruba	all airports	77	74	74	74	75

LIST VI (Greece) *Continued*

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion (Crete)	Kerkyra (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
III. AMERICA <i>(Continued)</i>						
3. South America <i>(Continued)</i>						
Bolivia	all airports	83	81	80	80	81
Brazil	all airports	77	74	74	73	74
Chile	all airports	83	81	80	80	81
Colombia	all airports	77	74	74	74	75
Ecuador	all airports	77	74	74	74	75
Guyana	all airports	77	74	74	74	75
Paraguay	all airports	83	81	80	80	81
Peru	all airports	77	74	74	74	75
Surinam	all airports	77	74	74	74	75
Trinidad and Tobago	all airports	77	74	74	74	75
Uruguay	all airports	83	81	80	80	81
Venezuela	all airports	77	74	74	74	75
IV. ASIA						
Afghanistan	all airports	93	88	87	86	88
Bahrain	all airports	84	74	72	71	74
Bangladesh	all airports	93	88	87	86	88
Bhutan	see Nepal					
Brunei	see Malaysia					
Burma	all airports	95	92	91	90	92
China	all airports	96	92	92	91	93
Cyprus	all airports	54	41	39	37	41
Hong Kong	all airports	96	93	92	92	93
India	all airports	93	88	87	86	88
Indonesia	all airports	96	93	92	92	93
Iran	all airports	82	73	71	70	73
Iraq	all airports	77	67	65	63	67
Israel	all airports	64	51	49	47	51
Japan	all airports	97	94	94	94	95
Jordan	all airports	59	52	50	49	53
Kampuchea	all airports	95	92	91	90	92

LIST VI (Greece) *Continued*

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion (Crete)	Korfu (Corfu)	Rhodes	Saloniki
1	2	3	4	5	6	7
IV. ASIA (Continued)						
Korea (North)	all airports	96	92	92	91	93
Korea (South)	all airports	96	93	92	92	93
Kuwait	all airports	84	75	73	72	75
Laos	all airports	95	92	91	90	92
Lebanon	all airports	62	49	47	46	49
Macao	all airports	96	93	92	92	93
Malaysia	all airports	96	93	92	92	93
Maldivs Is.	all airports	94	90	89	89	90
Mongolia	all airports	71	67	66	66	67
Muscat and Oman	all airports	88	81	80	79	81
Nepal	all airports	93	88	87	86	88
Oman	see Muscat and Oman					
Pakistan	all airports	93	88	87	86	88
Philippines	all airports	96	93	92	92	93
Qatar	all airports	84	74	72	71	74
Saudi Arabia	all airports	84	74	72	71	74
Singapore	all airports	96	93	92	92	93
Sri Lanka	all airports	94	90	89	89	90
Syria	all airports	59	52	50	49	53
Taiwan	all airports	96	93	92	92	93
Thailand	all airports	95	92	91	90	92
Turkey	see Europe					
Union of Soviet Socialist Republics	see Europe					
United Arab Emirates	all airports	88	81	80	79	81
Vietnam	all airports	95	92	91	90	92
Yemen Arab Republic	all airports	88	80	79	78	80
Yemen, People's Democratic Republic of	all airports	88	80	79	78	80
V. AUSTRALIA and OCEANIA	all airports	97	95	94	94	95

COMMISSION REGULATION (EEC) No 3179/80
of 5 December 1980

on postal charges to be taken into consideration when determining the
customs value of goods sent by post

(OJ No L 335, 12.12.80, p. 62)

Article 1

1. All postal charges levied up to the place of destination in respect of goods sent by post shall be included in the customs value of these goods, with the exception of any supplementary postal charge levied in the country of importation.

2. No adjustment to the declared value shall, however, be made in respect of such charges in determining the value of consignments of a non-commercial nature.

Commission Regulation (EEC) No 1496/80 of June 1980 on the
declaration of particulars relating to customs value and on
documents to be furnished

(OJ No L 154, 21.6.80, p. 16)

NOTE

The present text comprises the provisions which are applicable with effect from 1.1.1989. Until 31.12.1989 however, as an alternative to the forms in the Annexes to the present text, declarations in a form corresponding to the specimen annexed to Regulation (EEC) No 3180/80 (see page 593) may continue to be accepted.

Article 1 (1)

1. Where it is necessary to establish a customs value for the purposes of the application of Regulation (EEC) No 1224/80, a declaration of particulars relating to customs value shall accompany the customs entry made in respect of the imported goods. The declaration shall be drawn up on a form D.V. 1 corresponding to the specimen in Annex I hereto, supplemented where appropriate by one or more forms D.V. 1 BIS corresponding to the specimen in Annex II hereto.

2. It shall be a particular requirement that the declaration of particulars relating to customs value prescribed in paragraph 1 shall be made only by a person (hereinafter referred to as 'the declarant') who has his residence or place of business in the customs territory of the Community and is in possession of the relevant facts.

3. Member States may waive the requirement of a declaration in the form specified in paragraph 1 where the customs value of the goods in question cannot be determined under the provisions of Article 3 of the said Regulation (EEC) No 1224/80. In such cases the declarant shall furnish or cause to be furnished to the customs administration concerned such other information as may be requested for the purposes of determining the customs value under another Article of the said Regulation; and such other information shall be supplied in such form and manner as may be prescribed by the customs administration concerned.

(1) amended by Regulation (EEC) No 3272/88
(OJ No L 291, 25.10.88, p. 49)

4. The lodging with a customs office of a declaration required by paragraph 1 shall, without prejudice to the possible application of penal provisions, be equivalent to the engagement of responsibility by the declarant in respect of

- the accuracy and completeness of the particulars given in the declaration,
- the authenticity of the documents produced in support of these particulars, and
- the supply of any additional information or document necessary to establish the customs value of the goods.

5. This Article shall not apply in respect of goods for which the customs value is determined under the simplified-procedure system established in accordance with Article 16a of Regulation (EEC) No 1224/80.

Article 2 (1)

1. Member States may waive the requirement of all or part of the declaration provided for in Article 1(1):

- (a) where the customs value of the imported goods in a consignment does not exceed 3000 ECU, provided that they do not constitute split or multiple consignments from the same consignor to the same consignee; or
- (b) where the importations involved are not of a commercial nature; or
- (c) where the submission of the particulars in question is not necessary for the application of the Common Customs Tariff or where the customs duties provided for in the Tariff are not chargeable pursuant to specific customs provisions.

2. The amount in ECU referred to in paragraph 1 (a) shall be converted into the currencies of the Member States on the basis of the latest rates in force established in accordance with Article 2 of Council Regulation (EEC) No 2779/78 (*).

Member States may round-off upwards or downwards the sum arrived at after conversion.

Member States may maintain unamended the exchange value in national currency of the amount determined in ECU if, at the time of the annual adjustment provided for in the first subparagraph of Article 2(2) of Regulation (EEC) No 2779/78, the conversion of this amount, before the rounding-off provided for in this paragraph, leads to an alteration of less than 5 % in the exchange value expressed in national currency or to a reduction thereof.

(1) replaced by Regulation (EEC) No 3272/88
(OJ No L 291, 25.10.88, p. 49)

(*) OJ No L 333, 30.11.1978, p. 5

3. In the case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions, Member States may waive the requirement that all particulars under Article 1(1) be furnished in support of each customs entry, but shall require them whenever the circumstances change and at least once every three years.

4. A waiver granted under this Article may be withdrawn and the submission of a D.V. 1 may be required where it is found that a condition necessary to qualify for that waiver was not or is no longer met.

Article 3 (1)

Where computerized systems are used, or where the goods concerned are the subject of a general, periodic or recapitulative entry, Member States may authorize variations in the form of presentation of data required.

Article 4

1. The declarant shall furnish the customs authorities with a copy of the invoice on the basis of which the value of the imported goods is declared. Where the customs value is declared in writing this copy shall be retained by the customs authorities.

2. In the case of written declarations of the customs value, when the invoice for the imported goods is made out to a person established in a Member State other than that in which the customs value is declared, the declarant shall furnish the customs authorities with two copies of his invoice. One of these copies shall be retained by the customs authorities; the other, bearing the stamp of the customs authorities and the customs serial number of the declaration shall be returned to the declarant for forwarding to the person to whom the invoice is made out.

3. Member States may extend the provisions of paragraph 2 to cases where the person to whom the invoice is made out is established in the Member State in which the customs value is declared.

(1) replaced by Regulation (EEC) No 3272/88
(OJ No L 291, 25.10.88, p. 49)

EUROPEAN COMMUNITY **DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE** **D.V.1**

ANNEX I

<p>1 NAME AND ADDRESS OF SELLER (Block Letters)</p>	<p>FOR OFFICIAL USE</p>
<p>2 (a) NAME AND ADDRESS OF BUYER (Block Letters)</p>	
<p>2 (b) NAME AND ADDRESS OF DECLARANT (Block Letters)</p>	
<p>IMPORTANT NOTE</p> <p>By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of the goods.</p>	<p>3 Terms of delivery</p>
	<p>4 Number and date of invoice</p>
	<p>5 Number and date of contract</p>
<p>6 Number and date of any previous Customs decision concerning boxes 7 to 9</p>	<p>Enter X where applicable</p>
<p>7 (a) Are the buyer and seller RELATED in the sense of Article 1 (2) (*) of Regulation (EEC) No 1224/80? If "NO", go to box 8.</p> <p>(b) Did the relationship INFLUENCE the price of the imported goods?</p> <p>(c) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 3 (2) (b) of Regulation (EEC) No 1224/80? If "YES", give details:</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>8 (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restrictions which:</p> <ul style="list-style-type: none"> - are imposed or required by law or by the public authorities in the Community, - limit the geographical area in which the goods may be resold, or - do not substantially affect the value of the goods? <p>(b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued?</p> <p>Specify the nature of the restrictions, conditions or considerations as appropriate:</p> <p>If the value of conditions or considerations can be determined, indicate the amount in box 11 (b).</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>9 (a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale?</p> <p>(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller?</p> <p>If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>(*) NOTES TO BOX 7</p> <p>1 PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF:</p> <ul style="list-style-type: none"> (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they directly or indirectly control a third person; or (h) they are members of the same family. <p>2. The fact that the buyer and the seller are related need not preclude the use of a transaction value (see Art. 3 (2) of Reg. (EEC) No 1224/80 and the interpretative notes on that provision in Reg. (EEC) No 1494/80).</p>	<p>10 (a) Number of continuation sheets D.V.1 BIS attached</p> <hr style="border-top: 1px dashed black;"/> <p>10 (b) Place: Date: Signature:</p>

FOR OFFICIAL USE				
		Item	Item	Item
A. Basis of calculation	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes)			
	(b) Indirect payments – see box 8 (b) (rate of exchange: _____)			
	12 Total A in NATIONAL CURRENCY			
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above (*) QUOTE BELOW previous relevant Customs decisions, if any:	13 Costs incurred by the buyer:			
	(a) commissions, except buying commissions			
	(b) brokerage			
	(c) containers and packing			
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods:			
	The values shown represent an apportionment where appropriate.			
	(a) materials, components, parts and similar items incorporated in the imported goods			
	(b) tools, dies, moulds and similar items used in the production of the imported goods			
	(c) materials consumed in the production of the imported goods			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods			
	15 Royalties and licence fees – see box 9 (a)			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller – see box 9 (b)			
	17 Costs of delivery to _____ (place of introduction)			
(a) transport				
(b) loading and handling charges				
(c) insurance				
	18 Total B			
C. DEDUCTIONS: Costs in NATIONAL CURRENCY INCLUDED in A above (*)	19 Costs of transport after arrival at place of introduction			
	20 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation			
	21 Other charges (specify) _____			
	22 Customs duties and taxes payable in the Community by reason of the importation or sale of the goods			
	23 Total C			
24 VALUE DECLARED (A + B – C)				
(*) Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item.				
Reference	Amount	Rate of exchange		

FOR OFFICIAL USE			
		Item	Item
A. Basis of calculation	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes)		
	(b) Indirect payments - see box 8 (b) (rate of exchange: _____)		
	12 Total A in NATIONAL CURRENCY.		
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above (*) QUOTE BELOW previous relevant Customs decisions, if any:	13 Costs incurred by the buyer: (a) commissions, except buying commissions		
	(b) brokerage		
	(c) containers and packing		
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods: The values shown represent an apportionment where appropriate.		
	(a) materials, components, parts and similar items incorporated in the imported goods		
	(b) tools, dies, moulds and similar items used in the production of the imported goods		
	(c) materials consumed in the production of the imported goods		
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods		
	15 Royalties and licence fees - see box 9 (a)		
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 9 (b)		
	17 Costs of delivery to _____ (place of introduction) (a) transport		
	(b) loading and handling charges		
	(c) insurance		
18 Total B			
C. DEDUCTIONS: Costs in NATIONAL CURRENCY INCLUDED in A above (*)	19 Costs of transport after arrival at place of introduction		
	20 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation		
	21 Other charges (specify) _____		
	22 Customs duties and taxes payable in the Community by reason of the importation or sale of the goods		
	23 Total C		
24 VALUE DECLARED (A + B - C)			
(*) Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item.			
Reference	Amount	Rate of exchange	

FOR OFFICIAL USE				
		Item	Item	
A. Basis of calculation	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes)			
	(b) Indirect payments - see box 8 (b) (rate of exchange: _____)			
	12 Total A in NATIONAL CURRENCY			
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above (*) QUOTE BELOW previous relevant Customs decisions, if any:	13 Costs incurred by the buyer:			
	(a) commissions, except buying commissions			
	(b) brokerage			
	(c) containers and packing			
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods:			
	The values shown represent an apportionment where appropriate.			
	(a) materials, components, parts and similar items incorporated in the imported goods			
	(b) tools, dies, moulds and similar items used in the production of the imported goods			
	(c) materials consumed in the production of the imported goods			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods			
	15 Royalties and licence fees - see box 9 (a)			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 9 (b)			
	17 Costs of delivery to _____ (place of introduction)			
(a) transport				
(b) loading and handling charges				
(c) insurance				
	18 Total B			
C. DEDUCTIONS: Costs in NATIONAL CURRENCY INCLUDED in A above (*)	19 Costs of transport after arrival at place of introduction			
	20 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation			
	21 Other charges (specify) _____			
	22 Customs duties and taxes payable in the Community by reason of the importation or sale of the goods			
	23 Total C			
24 VALUE DECLARED (A + B - C)				
(*) Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item.				
Reference	Amount	Rate of exchange		

COMMISSION REGULATION (EEC) No 1766/85
of 27 June 1985
on the rates of exchange to be used in the determination of customs value

(OJ No L 168, 23.6.85, p.21)

Article 1

For the purposes of this Regulation :

(a) 'rate recorded' shall mean :

- the latest selling rate of exchange recorded for commercial transactions on the most representative exchange market or markets of the Member State concerned, or
- some other description of a rate of exchange so recorded and designated by the Member State as the 'rate recorded' provided that it reflects as effectively as possible the current value of the currency in question in commercial transactions,

(b) 'published' shall mean made generally known in a manner designated by the Member State concerned,

(c) 'currency' shall mean any monetary unit used as a means of settlement between monetary authorities or on the international market.

Article 2

1. For the application of Article 9 of Regulation (EEC) No 1224/80, where factors used to determine the customs value of goods are expressed in a currency other than that of the Member State where the valuation is made, the rate of exchange to be used to determine that value in terms of the currency of the Member State concerned shall be the rate recorded each Wednesday and published on that or the following day.

2. The rate recorded on each Wednesday shall be used during the seven days commencing on the Wednesday of the next week following unless it is superseded by a rate established under the provisions of Article 4.

3. Where a rate of exchange is not recorded on a Wednesday, or, if recorded, is not published on that or the following day, the last rate recorded for the currency in question published within the preceding 14 days shall be deemed to be the rate recorded on that Wednesday.

Article 3

Where a rate of exchange cannot be established under the provisions of Article 2, the rate of exchange to be used for the application of Article 9 of Regulation (EEC) No 1224/80 shall be designated by the Member State concerned and shall reflect as effectively as possible the current value of the currency in question in commercial transactions in terms of the currency of that Member State.

Article 4

1. Where a rate recorded on a Monday and published on that or the following day differs by 5 % or more from the rate established in accordance with Article 2 for entry into use on the Wednesday following it shall replace the latter rate and apply from that Wednesday as the rate to be used for the application of Article 9 of Regulation (EEC) No 1224/80.

2. Where a rate recorded on a Wednesday and published on that or the following day differs by 5 % or more from the rate being used in accordance with the provisions of this Regulation, it shall replace the latter rate and enter into use on the Friday following as the rate to be used for the application of Article 9 of Regulation (EEC) No 1224/80. This replacement rate shall remain in use up to and including the Tuesday of the following week.

3. Where, in a Member State, a rate of exchange is not recorded on a Monday or a Wednesday or, if recorded, is not published on that or the following day, the rate recorded shall, for the application of paragraphs 1 and 2 in that Member State, be the rate most recently recorded and published prior to that Monday or Wednesday.

COMMISSION REGULATION (EEC) No 1577/81
of 12 June 1981

establishing a system of simplified procedures for the determination of the
customs value of certain perishable goods

(OJ No L 154, 13.6.81, p.26)

NOTE

By virtue of Article 393 and Annex XXXV of the Act of Accession for Spain and Portugal, the application of the present regulation is postponed in those Member States until 1.1.1996.

Article 1

1. For the purpose of determining the customs value of products referred to in Annex I, the Commission shall establish for each classification heading a unit value per 100 kg net expressed in the currencies of the Member States.

The unit values shall apply for periods of 14 days, each period beginning on a Friday.

2. Unit values shall be established on the basis of the following elements, which are to be supplied to the Commission by Member States, in relation to each classification heading:

- (a) the average free-at-frontier unit price, not cleared through customs, expressed in the currency of the Member State in question per 100 kg net and calculated on the basis of prices for undamaged goods in the marketing centres referred to in Annex II during the reference period referred to in Article 2 (1);
- (b) the quantities entered into free circulation over the period of a calendar year with payment of Common Customs Tariff duties.

3. The average free-at-frontier unit price, not cleared through customs, shall be calculated on the basis of the gross proceeds of sales made between importers and wholesalers. However, in the case of the London, Milan and Rungis marketing centres the gross proceeds shall be those recorded at the commercial level at which those goods are most commonly sold at those centres.

There shall be deducted from the figures so arrived at:

- a marketing margin of 15 % for the marketing centres of London, Milan and Rungis and of 8 % for the other marketing centres;
- costs of transport and insurance within the customs territory;

— a standard amount of 5 ECU representing all the other costs which are not to be included in the customs value. (1)

This amount shall be converted into the currencies of the Member States on the basis of the latest rates in force established in accordance with Article 2 of Regulation (EEC) No 2779/78. (1)

— customs duties and taxes which are not to be included in the customs value.

4. The Member States may fix standard amounts for deduction in respect of transport and insurance costs in accordance with paragraph 3. Such standard amounts and the methods for calculating them shall be made known to the Commission immediately.

Article 2

1. The reference period for calculating the average unit prices referred to in Article 1 (2) (a) shall be the period of 14 days ending on the Thursday preceding the week during which new unit values are to be established.

2. Average unit prices shall be notified by Member States not later than 12 noon on the Monday of the week during which unit values are established pursuant to Article 3. If that day is a non-working day, notification shall be made on the working day immediately preceding that day.

3. The quantities entered into free circulation during a calendar year for each classification heading shall be notified to the Commission by all Member States before 15 March in the following year.

(1) replaced by Regulation (EEC) No 3773/87 (OJ No L 355, 17.12.87, p.19)

Article 3

1. The unit values referred to in Article 1 (1) shall be established by the Commission on alternate Tuesdays on the basis of the weighted average of the average unit prices referred to in Article 1 (2) (a) in relation to the quantities referred to in Article 1 (2) (b).

2. For the purpose of determining the weighted average, each average unit price as referred to in Article 1 (2) (a) shall be converted into ECU on the basis of the last conversion rates determined by the Commission and published in the *Official Journal of the European Communities* prior to the week during which the unit values are to be established. The same conversion rates shall be applied in converting the unit values so obtained back into the currencies of the Member States. (1)

3. The last published unit values shall remain applicable until new unit values are published. However, in the case of major fluctuations in price in one or more Member States, as a result, for example, of an interruption in the continuity of imports of a particular product, new unit values may be determined on the basis of actual prices at the time of fixing those values.

Article 4

1. Consignments which at the material time for valuation for customs purposes contain not less than 5 % of produce unfit in its unaltered state for human consumption or the value of which has depreciated by not less than 20 % in relation to average market prices for sound produce, shall be treated as damaged.

2. Consignments which are damaged may be valued :

- either, after sorting, by application of unit values to the sound portion, the damaged portion being destroyed under customs supervision ; or

- by application of unit values established for the sound produce after deduction from the weight of the consignment of a percentage equal to the percentage assessed as damaged by a sworn expert and accepted by the customs authorities ; or
- by application of unit values established for the sound produce reduced by the percentage assessed as damaged by a sworn expert and accepted by the customs authorities.

Article 5

1. In declaring or causing to be declared the customs value of one or more products which he imports by reference to the unit values established in accordance with this Regulation an importer joins the simplified-procedure system for the current calendar year as far as the product or products in question are concerned.

2. If subsequently the importer requires the use of a method other than the simplified procedures for the customs valuation of one or more of the products he imports, the customs authorities of the Member State concerned shall be entitled to notify the importer that he will not be allowed to benefit from the simplified procedures for the remainder of the current calendar year in regard to the product or products concerned ; this exclusion can be extended for the following calendar year. Such notified exclusion shall be communicated without delay to the Commission, which shall in turn immediately inform the other Member States.

(1) inserted by Regulation (EEC) No 3502/85 (OJ No L 235, 13.12.85, p.9)

ANNEX I

Classification of goods subject to unit values

Heading	CN code	Description	
		Species	Varieties
1.10	0701 90 51 | 0701 90 59 |	New potatoes	
1.20	0702 00 10 | 0702 00 90 |	Tomatoes	
1.30	0703 10 19	Onions (other than sets) (1)	
1.40	0703 20 00	Garlic	
1.50	ex 0703 90 00	Leeks	
1.60	ex 0704 10 10 | ex 0704 10 90 |	Cauliflowers	
1.70	0704 20 00	Brussels sprouts	
1.80	0704 90 10	White cabbages and red cabbages	
1.90	ex 0704 90 90	Sprouting broccoli or calabrese (<i>Brassica oleracea</i> var. <i>italica</i>)	
1.100	ex 0704 90 90	Chinese cabbage	
1.110	0705 11 10 | 0705 11 90 |	Cabbage lettuce (head lettuce)	
1.120	ex 0705 29 00	Endives	
1.130	ex 0706 10 00	Carrots	
1.140	ex 0706 90 90	Radishes	
1.150	0707 00 11 | 0707 00 19 |	Cucumbers	
1.160	0708 10 10 | 0708 10 90 |	Peas (<i>Pisum sativum</i>)	
1.170	0708 20 10 | 0708 20 90 |	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	
1.180	ex 0708 90 00	Broad beans	
1.190	0709 10 00	Globe artichokes	
1.200		Asparagus	
1.200.1	ex 0709 20 00		— green
1.200.2	ex 0709 20 00		— other
1.210	0709 30 00	Aubergines (egg-plants)	
1.220	ex 0709 40 00	Celery stalks and leaves	
1.230	0709 51 30	Chantarelles	
1.240	0709 60 10	Sweet peppers	
1.250	0709 90 50	Fennel	
1.260	0709 90 70	Courgettes	
1.270	ex 0714 20 00	Sweet potatoes, whole, fresh	
2.10	ex 0802 40 00	Chestnuts (<i>Castanea</i> spp.), fresh	
2.20	ex 0803 00 10	Bananas (other than plantains), fresh	
2.30	ex 0804 30 00	Pineapples, fresh	
2.40	ex 0804 40 10 | ex 0804 40 90 |	Avocados, fresh	
2.50	ex 0804 50 00	Guavas and mangoes, fresh	
2.60		Sweet oranges, fresh :	
2.60.1	0805 10 11 | 0805 10 21 | 0805 10 31 | 0805 10 41 |		Sanguines and semi-sanguines

(1) corrected (OJ No L 15, 20.1.88, p. 28)

Heading	CN code	Description	
		Species	Varieties
2.60.2	0805 10 15 0805 10 25 0805 10 35 0805 10 45		Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins
2.60.3	0805 10 19 0805 10 29 0805 10 39 0805 10 49		Others
2.70		Mandarins (including tangerines and satsumas), fresh; clementines, wilkings and similar citrus hybrids, fresh:	
2.70.1	ex 0805 20 10		Clementines
2.70.2	ex 0805 20 30		Monreales and Satsumas
2.70.3	ex 0805 20 50		Mandarins and Wilkings
2.70.4	ex 0805 20 70 ex 0805 20 90		Tangerines and others
2.80	ex 0805 30 10	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>), fresh	
2.85	ex 0805 30 90	Limes (<i>Citrus aurantifolia</i>), fresh	
2.90		Grapefruit, fresh:	
2.90.1	ex 0805 40 00		— white
2.90.2	ex 0805 40 00		— pink
2.100	0806 10 11 0806 10 15 0806 10 19	Table grapes	
2.110	0807 10 10	Water-melons	
2.120		Melons (other than water-melons)	
2.120.1	ex 0807 10 90		— Amarillo, Cuper, Honey Dew, Onteniente, Piel de Sapo, Rochet, Tendral
2.120.2	ex 0807 10 90		— other
2.130	0808 10 91 0808 10 93 0808 10 99	Apples	
2.140	ex 0808 20 31 ex 0808 20 33 ex 0808 20 35 ex 0808 20 39	Pears (other than the Nashi variety (<i>Pyrus Pyrifolia</i>))	
2.150	0809 10 00	Apricots	
2.160	0809 20 10 0809 20 90	Cherries	
2.170	ex 0809 30 00	Peaches	
2.180	ex 0809 30 00	Nectarines	
2.190	0809 40 11 0809 40 19	Plums	
2.200	0810 10 10 0810 10 90	Strawberries	
2.210	0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>	
2.220	0810 90 10	Kiwi fruit (<i>Actinidia chinensis</i> Planch.)	
2.230	ex 0810 90 90	Pomegranates	
2.240	ex 0810 90 90	Khakis	
2.250	ex 0810 90 90	Lychees	

ANNEX II

Marketing centres for the purpose of calculating unit prices by classification heading

Heading	CN code	Germany				Den- mark	France				Ireland		Italy				Nether- lands	UK	BLEU	
		Cologne	Frankfurt	Hamburg	Munich	Copenhagen	Le Havre	Marseilles	Perpignan	Rungis	Cork	Dublin	Civitavecchia	Genoa	Leghorn	Milan	Rotterdam	London	Antwerp	Brussels
1.10	0701 90 51 | 0701 90 59 |				x		x	x								x	x			
1.20	0702 00 10 | 0702 00 90 |	x	x	x	x		x	x	x		x					x	x		x	
1.30	0703 10 19	x	x		x		x	x			x					x	x			
1.40	0703 20 00		x				x	x								x			x	
1.50	ex 0703 90 00				x														x	
1.60	ex 0704 10 10 | ex 0704 10 90 |	x	x					x									x			
1.70	0704 20 00	x	x		x				x								x		x	
1.80	0704 90 10				x												x			
1.90	ex 0704 90 90 (Broccoli)		x	x				x								x	x			
1.100	ex 0704 90 90 (Chinese cabbage)		x		x			x							x	x	x		x	
1.110	0705 11 10 | 0705 11 90 |		x		x											x				
1.120	ex 0705 29 00	x	x												x	x			x	
1.130	ex 0706 10 00	x	x					x									x			
1.140	ex 0706 90 90		x					x								x	x			
1.150	0707 00 11 | 0707 00 19 |				x				x							x	x			
1.160	0708 10 10 | 0708 10 90 |	x	x						x								x		x	
1.170	0708 20 10 | 0708 20 90 |	x	x		x				x							x			x	
1.180	ex 0708 90 00	x	x						x										x	
1.190	0709 10 00		x						x								x		x	
1.200.1	ex 0709 20 00 (Green asparagus)			x													x			
1.200.2	ex 0709 20 00 (Other asparagus)		x		x														x	
1.210	0709 30 00		x		x			x	x							x				
1.220	ex 0709 40 00							x	x							x	x		x	
1.230	0709 51 30			x	x															
1.240	0709 60 10		x		x			x	x	x						x	x		x	
1.250	0709 90 50		x						x										x	
1.260	0709 90 70		x						x										x	
1.270	ex 0714 20 00							x	x										x	
2.10	ex 0802 40 00		x						x										x	
2.20	ex 0803 00 10						x	x		x		x	x	x		x		x	x	

Heading	CN code	Germany				Denmark	France				Ireland		Italy				Netherlands	UK	BLBU	
		Cologne	Frankfurt	Hamburg	Munich	Copenhagen	Le Havre	Marseilles	Perpignan	Rungis	Cork	Dublin	Civitavecchia	Genoa	Leghorn	Milan	Rotterdam	London	Antwerp	Brussels
2.30	ex 0804 30 00		x	x																
2.40	ex 0804 40 10 ex 0804 40 90		x					x								x		x		
2.50	ex 0804 50 00		x						x							x		x		
2.60.1	0805 10 11 0805 10 21 0805 10 31 0805 10 41	x		x		x	x	x	x		x					x		x	x	
2.60.2	0805 10 15 0805 10 25 0805 10 35 0805 10 45	x		x	x	x	x	x	x		x					x		x	x	
2.60.3	0805 10 19 0805 10 29 0805 10 39 0805 10 49	x		x	x	x	x	x	x		x					x		x	x	
2.70.1	ex 0805 20 10	x	x	x		x	x	x	x							x		x	x	
2.70.2	ex 0805 20 30	x	x			x		x	x							x		x	x	
2.70.3	ex 0805 20 50	x	x			x		x	x							x		x	x	
2.70.4	ex 0805 20 70 ex 0805 20 90			x	x	x	x	x	x							x		x	x	
2.80	ex 0805 30 10	x		x		x	x	x	x							x		x	x	
2.85	ex 0805 30 90								x							x			x	
2.90.1	ex 0805 40 00 (Grapefruit, white)			x	x	x	x	x	x						x	x		x	x	
2.90.2	ex 0805 40 00 (Grapefruit, pink)			x	x	x	x	x	x						x	x		x	x	
2.100	0806 10 11 0806 10 15 0806 10 19	x	x	x	x				x		x					x		x		
2.110	0807 10 10		x		x			x	x						x	x			x	
2.120.1	ex 0807 10 90 (Melons : Amarillo, etc.)		x						x							x		x	x	
2.120.2	ex 0807 10 90 (Melons : other)		x						x							x		x	x	
2.130	0808 10 91 0808 10 93 0808 10 99			x	x	x	x	x	x		x				x	x		x	x	
2.140	ex 0808 20 31 ex 0808 20 33 ex 0808 20 35 ex 0808 20 39		x	x	x		x	x	x						x	x		x	x	
2.150	0809 10 00		x	x	x				x						x			x	x	
2.160	0809 20 10 0809 20 90				x														x	
2.170	ex 0809 30 00 (Peaches)		x		x			x	x							x		x	x	
2.180	ex 0809 30 00 (Nectarines)		x	x	x			x	x							x		x	x	
2.190	0809 40 11 0809 40 19		x	x	x				x							x		x	x	
2.200	0810 10 10 0810 10 90		x		x			x	x							x			x	
2.210	0810 40 30			x	x														x	

Heading	CN code	Germany				Denmark	France				Ireland		Italy			Netherlands	UK	BLEU	
		Cologne	Frankfurt	Hamburg	Munich	Copenhagen	Le Havre	Marseilles	Perpignan	Rungis	Cork	Dublin	Civitavecchia	Genoa	Leghorn	Milan	Rotterdam	London	Antwerp	Brussels
2.220	0810 90 10	x	x	x				x	x							x	x		x
2.230	ex 0810 90 90 (Pomegranates)		x		x				x						x				x
2.240	ex 0810 90 90 (Khakis)			x												x			
2.250	ex 0810 90 90 (Lychees)			x												x			x

COMMISSION REGULATION (EEC) No 1590/88
of 7 June 1988
establishing unit values for the determination of the customs value of certain
perishable goods

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Commission Regulation (EEC) No 1577/81 of 12 June 1981 establishing a system of simplified procedures for the determination of the customs value of certain perishable goods ⁽¹⁾, as last amended by Regulation (EEC) No 3773/87 ⁽²⁾, and in particular Article 1 thereof,

Whereas Article 1 of Regulation (EEC) No 1577/81 provides that the Commission shall periodically establish unit values for the products referred to in the classification in the Annex;

Whereas the result of applying the rules and criteria laid down in that same Regulation to the elements communi-

cated to the Commission in accordance with Article 1 (2) of that Regulation is that the unit values set out in the Annex to this Regulation should be established in regard to the products in question,

HAS ADOPTED THIS REGULATION:

Article 1

The unit values provided for in Article 1 (1) of Regulation (EEC) No 1577/81 are hereby established as set out in the table in the Annex hereto.

Article 2

This Regulation shall enter into force on 10 June 1988.

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

Done at Brussels, 7 June 1988.

For the Commission

COCKFIELD

Vice-President

⁽¹⁾ OJ No L 154, 13. 6. 1981, p. 26.

⁽²⁾ OJ No L 355, 17. 12. 1987, p. 19.

ANNEX

Code	CN code	Description	Amount of unit values per 100 kg net									
			ECU	Bfrs/Lfrs	Dkr	DM	FF	Dr	£ Irl	Lit	Fl	£
1.10	0701 90 51 0701 90 59	New potatoes	21,82	946	172,34	45,26	153,11	3 620	16,93	33 656	50,82	14,59
1.20	0702 00 10 0702 00 90	Tomatoes	50,89	2 207	401,90	105,55	357,06	8 441	39,48	78 483	118,52	34,03
1.30	0703 10 19	Onions (other than sets)	24,44	1 060	193,07	50,71	171,52	4 055	18,96	37 702	56,93	16,35
1.40	0703 20 00	Garlic	113,88	4 940	899,33	236,20	798,98	18 889	88,34	175 619	265,22	76,16
1.50	ex 0703 90 00	Leeks	24,81	1 078	197,15	51,51	174,74	4 100	19,27	38 215	57,81	16,44
1.60	ex 0704 10 10 ex 0704 10 90	Cauliflowers	24,64	1 063	194,92	50,89	171,59	4 055	19,14	37 482	57,16	17,15
1.70	0704 20 00	Brussels sprouts	44,76	1 931	355,63	92,23	312,60	7 362	34,82	68 116	103,74	31,19
1.80	0704 90 10	White cabbages and red cabbages	23,04	1 001	183,06	47,82	162,25	3 807	17,89	35 484	53,68	15,26
1.90	ex 0704 90 90	Sprouting broccoli or calabrese (<i>Brassica oleracea var. italica</i>)	125,24	5 433	989,08	259,78	878,72	20 774	97,16	193 147	291,69	83,77
1.100	ex 0704 90 90	Chinese cabbage	77,51	3 362	612,11	160,77	543,81	12 856	60,13	119 532	180,52	51,84
1.110	0705 11 10 0705 11 90	Cabbage lettuce (head lettuce)	55,97	2 428	442,05	116,10	392,73	9 284	43,42	86 323	130,36	37,43
1.120	ex 0705 29 00	Endives	91,00	3 955	723,03	188,90	640,84	15 038	70,68	140 150	212,02	60,29
1.130	ex 0706 10 00	Carrots	23,08	1 001	182,31	47,88	161,97	3 829	17,91	35 603	53,76	15,44
1.140	ex 0706 90 90	Radishes	80,89	3 513	645,34	168,03	570,65	13 481	62,92	124 906	188,51	53,21
1.150	0707 00 11 0707 00 19	Cucumbers	18,85	817	148,86	39,10	132,25	3 126	14,62	29 070	43,90	12,60
1.160	0708 10 10 0708 10 90	Peas (<i>Pisum sativum</i>)	322,59	13 994	2 547,54	669,11	2 263,29	53 508	250,25	497 479	751,30	215,76
1.170	0708 20 10 0708 20 90	Beans (<i>Vigna spp., Phaseolus spp.</i>)	95,24	4 131	752,16	197,55	668,24	15 798	73,88	146 882	221,82	63,70
1.180	ex 0708 90 00	Broad beans	48,85	2 122	387,72	101,69	343,94	8 151	38,04	75 454	113,88	32,05
1.190	0709 10 00	Globe artichokes	82,78	3 596	657,05	172,33	582,85	13 814	64,46	127 867	192,99	54,32
1.200		Asparagus										
1.200.1	ex 0709 20 00	— green	233,28	10 119	1 842,26	483,87	1 636,71	38 694	180,97	359 754	543,30	156,02
1.200.2	ex 0709 20 00	— other	128,62	5 579	1 015,72	266,77	902,39	21 334	99,77	198 348	299,55	86,02
1.210	0709 30 00	Aubergines (egg-plants)	35,03	1 521	278,05	72,92	246,65	5 845	27,28	54 111	81,67	22,98
1.220	ex 0709 40 00	Celery stalks and leaves	67,24	2 916	531,00	139,46	471,75	11 153	52,16	103 694	156,60	44,97
1.230	0709 51 30	Chantarelles	380,81	16 444	3 035,75	791,09	2 634,74	60 745	294,66	570 911	890,27	264,14
1.240	0709 60 10	Sweet peppers	82,31	3 570	650,03	170,73	577,50	13 653	63,85	126 937	191,70	55,05
1.250	0709 90 50	Fennel	32,53	1 412	259,53	67,57	229,50	5 422	25,30	50 234	75,81	21,40
1.260	0709 90 70	Courgettes	30,51	1 323	240,96	63,29	214,08	5 061	23,67	47 055	71,06	20,40
1.270	ex 0714 20 00	Sweet potatoes, whole fresh	86,60	3 752	685,31	179,12	610,30	14 416	67,02	133 023	201,41	58,26
2.10	ex 0802 40 00	Chestnuts (<i>Castanea spp.</i>) fresh	50,95	2 199	403,00	105,23	354,76	8 384	39,58	77 493	118,17	35,46
2.20	ex 0803 00 10	Bananas (other than plantains), fresh	56,56	2 453	446,72	117,33	396,88	9 382	43,88	87 235	131,74	37,83
2.30	ex 0804 30 00	Pineapples, fresh	42,34	1 836	334,36	87,81	297,05	7 022	32,84	65 293	98,60	28,31
2.40	ex 0804 40 10 ex 0804 40 90	Avocados, fresh	164,44	7 133	1 298,59	341,07	1 153,70	27 275	127,56	253 587	382,97	109,98
2.50	ex 0804 50 00	Guavas and mangoes, fresh	120,70	5 235	953,16	250,34	846,81	20 020	93,63	186 132	281,10	80,72
2.60		Sweet oranges, fresh :										
2.60.1	0805 10 11 0805 10 21 0805 10 31 0805 10 41	— Sanguines and semi-sanguines	18,06	784	143,39	37,61	127,20	3 014	14,06	27 906	42,11	11,85

Code	CN code	Description	Amount of unit values per 100 kg net									
			ECU	Bfrs/Lfrs	Dkr	DM	FF	Dr	£ Irl	Lit	Fl	£
2.60.2	0805 10 15 0805 10 25 0805 10 35 0805 10 45	— Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins	37,73	1 636	297,95	78,25	264,71	6 258	29,26	58 184	87,87	25,23
2.60.3	0805 10 19 0805 10 29 0805 10 39 0805 10 49	— Others	36,20	1 572	289,80	75,21	255,28	6 039	28,16	55 927	84,33	23,78
2.70		Mandarins (including tangerines and satsumas), fresh; clementines, wilkings and similar citrus hybrids, fresh:										
2.70.1	ex 0805 20 10	Clementines	91,01	3 945	721,88	188,47	639,83	15 070	70,50	139 458	211,71	61,27
2.70.2	ex 0805 20 30	Monreales and Satsumas	83,47	3 621	659,21	173,14	585,66	13 846	64,75	128 730	194,41	55,83
2.70.3	ex 0805 20 50	Mandarins and Wilkings	82,58	3 588	661,10	171,57	582,37	13 778	64,25	127 585	192,39	54,26
2.70.4	ex 0805 20 70 ex 0805 20 90	Tangerines and others	33,25	1 442	262,60	68,97	233,30	5 515	25,79	51 281	77,44	22,24
2.80	ex 0805 30 10	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>), fresh	37,46	1 625	295,87	77,71	262,86	6 214	29,06	57 778	87,25	25,05
2.85	ex 0805 30 90	Limes (<i>Citrus aurantifolia</i>), fresh	137,04	5 945	1 082,26	284,25	961,50	22 731	106,31	211 342	319,17	91,66
2.90		Grapefruit, fresh:										
2.90.1	ex 0805 40 00	— white	36,80	1 596	290,63	76,33	258,21	6 104	28,55	56 755	85,71	24,61
2.90.2	ex 0805 40 00	— pink	56,80	2 464	448,58	117,81	398,53	9 421	44,06	87 598	132,29	37,99
2.100	0806 10 11 0806 10 15 0806 10 19	Table grapes	134,06	5 815	1 058,71	278,07	940,58	22 237	104,00	206 744	312,22	89,66
2.110	0807 10 10	Water-melons	30,85	1 338	243,66	63,99	216,47	5 117	23,93	47 582	71,85	20,63
2.120		Melons (other than water-melons)										
2.120.1	ex 0807 10 90	— Amarillo, Cuper, Honey Dew, Onteniente, Piel de Sapo, Rochet, Tendral	51,01	2 212	402,84	105,80	357,89	8 461	39,57	78 665	118,80	34,11
2.120.2	ex 0807 10 90	— Other	77,53	3 363	612,25	160,80	543,94	12 859	60,14	119 560	180,56	51,85
2.130	0808 10 91 0808 10 93 0808 10 99	Apples	56,28	2 441	444,49	116,74	394,90	9 336	43,66	86 800	131,08	37,64
2.140	ex 0808 20 31 ex 0808 20 33 ex 0808 20 35 ex 0808 20 39	Pears (other than the Nashi variety (<i>Pyrus Pyrifolia</i>))	59,16	2 566	467,23	122,72	415,10	9 813	45,89	91 241	137,79	39,57
2.150	0809 10 00	Apricots	74,29	3 222	586,68	154,09	521,22	12 322	57,63	114 566	173,02	49,68
2.160	0809 20 10 0809 20 90	Cherries	154,95	6 722	1 223,70	321,40	1 087,17	25 702	120,21	238 963	360,88	103,64
2.170	ex 0809 30 00	Peaches	111,13	4 821	877,65	230,51	779,72	18 434	86,21	171 386	258,83	74,33
2.180	ex 0809 30 00	Nectarines	114,72	4 976	905,99	237,95	804,90	19 029	89,00	176 921	267,19	76,73
2.190	0809 40 11 0809 40 19	Plums	138,96	6 027	1 097,36	288,22	974,92	23 048	107,79	214 292	323,62	92,94
2.200	0810 10 10 0810 10 90	Strawberries	97,75	4 240	771,98	202,76	685,85	16 214	75,83	150 751	227,66	65,38
2.210	0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>)	398,05	17 290	3 159,35	828,65	2 802,57	66 423	309,97	614 833	927,99	261,19
2.220	0810 90 10	Kiwi fruit (<i>Actinidia chinensis</i> Planch.)	182,39	7 912	1 440,38	378,31	1 279,67	30 253	141,49	281 275	424,78	121,99
2.230	ex 0810 90 90	Pomegranates	51,26	2 213	406,77	105,84	357,82	8 456	39,85	77 884	118,89	35,56
2.240	ex 0810 90 90	Khakis	75,42	3 271	595,59	156,43	529,14	12 509	58,50	116 307	175,64	50,44
2.250	ex 0810 90 90	Lychees	381,03	16 528	3 009,01	790,31	2 673,28	63 200	295,59	587 594	887,39	254,84

E.U.A. REGULATION (EEC) N° 2779/78

COUNCIL REGULATION (EEC) No 2779/78

of 23 November 1978

**on the procedure for applying the European unit of account (EUA) to legal acts
adopted in the customs sphere**

MODIFICATIONS (within the text)

1. Art. 2 para. 2, 3 and 4 modified by Regulation (EEC) N° 289/84
O.J. N° L33 of 04.02.84, p. 2

E.U.A. REGULATION (EEC) N° 2779/78

Article 1

The European unit of account (EUA) to which reference is made in the legal acts laid down in Article 2 shall be as defined in Article 10 of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.

Article 2

1. In all the provisions governing the matters referred to in paragraph 2 the amounts in units of account shall be regarded as being expressed in EUA as from 1 January 1979 with the exception of amounts to be converted on the basis of the representative rates.

Until that date they shall continue to be expressed in the unit of account defined in Regulation (EEC) No 2500/77 and shall be converted in accordance with the rules in force before 1 January 1978.

The amounts provided for in Council Regulation (EEC) No 1544/69 of 23 July 1969 on the tariff application to goods contained in travellers' personal baggage, and as regards minor importations of a non-commercial nature, the amounts provided for in Section II (b) of Part I of the Annex to Regulation (EEC) No 2500/77 shall be revised before 1 January 1979 by the Council, acting on a proposal from the Commission, in accordance with the appropriate provisions in order to avoid their being reduced in national currencies.

If by 1 January 1979 the Council has not taken the appropriate measures for the revision of the amounts expressed in units of account in the abovementioned Regulations, the Member States which should reduce the amounts in national currencies in pursuance of the first subparagraph above may retain them unchanged.

Before 1 January 1979 renegotiations will be entered into where necessary with the third countries concerned in respect of amounts expressed in units of account in international agreements.

2. The value of the ECU in national currencies to be applied to legal acts adopted in the customs sphere shall be fixed once a year. The rates to be applied shall be those obtaining on the first working day of October, with effect from 1 January of the following calendar year. If a rate is not available for a particular national currency, the rate to be applied for that currency shall be that obtaining on the last day for which a rate was published in the *Official Journal of the European Communities*.

The rates to be used for each calendar year are set out in the preliminary provisions of the Annex to the annual Regulation amending Regulation (EEC) No 950/68 on the Common Customs Tariff.

3. However, where a change in the bilateral central rate of one or more national currencies occurs:

- (a) during a calendar year, the amended rates shall be used for converting the ECU into national currencies for the purposes of determining the tariff classification of goods, the customs duties under the Common Customs Tariff, including anti-dumping duties or the countervailing duties. They shall take effect from the 10th day after the date on which these rates are available.
- (b) after the first working day of October, the amended rates shall be used for converting the ECU into national currencies for the purposes of determining the tariff classification of goods, the customs duties under the Common Customs Tariff, including the anti-dumping duties or the countervailing duties, and shall be applicable, by way of derogation from paragraph 2, throughout the following calendar year, except where a change in the bilateral central rate occurs during that period, in which case the provisions of point (a) shall apply.

Amended rates mean the rates obtaining on the first day after a change in the bilateral central rate, where such rates are available for all Community currencies.

The rates resulting from the application of this paragraph shall be published as a special communication in the 'C' series of the *Official Journal of the European Communities*, with indication of the date on which they take effect.

4. The provisions of paragraph 2 do not derogate from the rules laid down for converting the ECU into national currencies in the context of the documentary evidence specified in certain preferential arrangements or in the agreements concluded with certain third countries.

5. By way of derogation from paragraphs 2 and 3, the rate to be used for the conversion into national currencies of the ECU in which the customs duty applicable to products falling under subheading 22.05 C of the Common Customs Tariff is expressed shall be the representative rate if such a rate is laid down under the common agricultural policy.

ECU

Council Regulation (EEC, EURATOM) N° 3308/80

COUNCIL REGULATION (EEC, EURATOM) No 3308/80
of 16 December 1980
on the replacement of the European unit of account by the ECU in Community
legal instruments

Article 1

In all Community legal instruments applying at the time of entry into force of this Regulation, 'European unit of account' shall be replaced by 'ECU'.

Article 2

The definition of the European unit of account in force before the entry into force of this Regulation shall continue to apply to rights and obligations arising before the entry into force of this Regulation which were determined in European units of account.

Article 3

This Regulation shall enter into force on 1 January 1981.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN:
Council Regulation (EEC) No 802/68

REGULATION (EEC) No 802/68 OF THE COUNCIL

of 27 June 1968

on the common definition of the concept of the origin of goods

- OJ n° L 148 of 28.6.1968, p.1

MODIFICATIONS (within the text)

1. Arts. 2, 9 (1b) Annex II point 4 : modified or replaced by Regulation (EEC) n° 1318/71 (OJ n° L 139 of 25.6.1971, p. 6)
2. Art. 14 (2) : modified by the Act of Accession of 22.1.1972 (OJ n°s L73 of 27.3.1972 and L 2 of 1.1.1973)
3. Art. 14 (2) : modified by the Act of Accession of 28.5.1979 (OJ n° L 291 of 19.11.1979, p. 52)
4. Art. 14 (2) : modified by the Act of Accession of Spain and Portugal of 12.06.1985 (O.J. N° L 302 of 15.11.1985, p. 139)
5. Annexe I : modified by Commission Regulation (EEC) No 3860/87 (O.J. No L 363 of 23.12.1987, p. 30)

**COMMON DEFINITION OF THE CONCEPT OF ORIGIN:
Council Regulation (EEC) No 802/68**

Article 1

This Regulation defines the concept of the origin of goods for purposes of:

- (a) the uniform application of the Common Customs Tariff, of quantitative restrictions, and of all other measures adopted, in relation to the importation of goods, by the Community or by Member States;
- (b) the uniform application of all measures adopted, in relation to the exportation of goods, by the Community or by Member States;
- (c) the preparation and issue of certificates of origin.

Article 2

'This Regulation shall be without prejudice to the special rules concerning:

- trade between the Community or Member States and the countries to which the Community or Member States are bound by agreements which derogate from the most-favoured-nation clause, and in particular those establishing a customs union or a free-trade area;
- trade to which preferences granted by the Community unilaterally in derogation from the most-favoured-nation clause are applicable.'

Article 3

This Regulation shall not apply to the petroleum products listed in Annex I. The concept of origin in respect of those products will be defined later.

Article 4

1. Goods wholly obtained or produced in one country shall be considered as originating in that country.

2. The expression 'goods wholly obtained or produced in one country' means:

- (a) mineral products extracted within its territory;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products of hunting or fishing carried on therein;
- (f) products of sea-fishing and other products taken from the sea by vessels registered or recorded in that country and flying its flag;
- (g) goods obtained on board factory ships from the products referred to in (f) originating in that country, if such factory ships are registered or recorded in that country and flying its flag;
- (h) products taken from the sea-bed or beneath the sea-bed outside territorial waters, if that country has, for the purposes of exploitation, exclusive rights to such soil or subsoil;
- (i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are only fit for the recovery of raw materials;
- (j) goods which are produced therein exclusively from goods referred to in subparagraphs (a) to (i) or from their derivatives, at any stage of production.

Article 5

A product in the production of which two or more countries were concerned shall be regarded as originating in the country in which the last substantial process or operation that is economically justified was performed, having been carried out in an undertaking equipped for the purpose, and resulting in the manufacture of a new product or representing an important stage of manufacture.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN:
Council Regulation (EEC) No 802/68

Article 6

Any process or work in respect of which it is established, or in respect of which the facts as ascertained justify the presumption, that its sole object was to circumvent the provisions applicable in the Community or the Member States to goods from specific countries shall in no case be considered, under Article 5, as conferring on the goods thus produced the origin of the country where it is carried out.

Article 7

Accessories, spare parts or tools delivered with any piece of equipment, machine, apparatus or vehicle which form part of its standard equipment shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle.

The circumstances in which the presumption of origin referred to in the preceding paragraph shall also apply to essential spare parts for use with any piece of equipment, machine, apparatus or vehicle dispatched beforehand, shall be determined in accordance with the procedure laid down in Article 14.

Article 8

For purposes of application of Article 4 to 7, the Member States shall be considered as constituting a single territorial unit.

Article 9

1. When the origin of a product has to be proved on importation by the production of a certificate of origin, that certificate shall fulfil the following conditions:

(a) It must be prepared by a reliable authority or agency duly authorised for that purpose by the country of issue;

(b) It must contain all the particulars necessary for identifying the product to which it relates, in particular

- the number of packages, their nature, and the marks and numbers they bear,
- the kind of product,
- the gross and net weight of the product; these particulars may, however, be replaced by others, such as the number or volume, when the product is subject to appreciable changes in weight during carriage or when its weight cannot be ascertained or when it is normally identified by such other particulars,
- the name of the consignor.

(c) It must certify unambiguously that the product to which it relates originated in a specific country.

2. Notwithstanding the production of a certificate of origin which fulfils the conditions prescribed by paragraph 1, the competent authorities may, if there is cause for serious doubt, demand any additional proof with the object of ensuring that the indication of origin conforms to the rules laid down in this Regulation and to the provisions adopted for its implementation.

Article 10

1. Certificates of origin for goods originating in and exported from the Community must comply with the conditions prescribed by Article 9 (1) (a) and (b).

**COMMON DEFINITION OF THE CONCEPT OF ORIGIN:
Council Regulation (EEC) No 802/68**

2. Such certificates of origin shall certify that the goods originated in the Community.

However, when the needs of the export trade so require, they may certify that the goods originated in a particular Member State.

If the conditions of Article 5 are fulfilled only as a result of a series of operations or processes carried out in different Member States, the goods may only be certified as being of Community origin.

3. Member States shall take the requisite steps to ensure that by the end of the transitional period at the latest the certificates of origin issued by their authorities or authorised agencies are prepared and issued in accordance with the provisions of Annex II, in so far as the needs of the export trade do not otherwise require.

Article 11

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation, and of any problems which have arisen in connection with its application. The Commission shall forthwith communicate this information to the other Member States.

Article 12

1. A Committee on Origin (hereinafter called the 'Committee') shall be set up and shall consist of representatives of the Member States, with a representative of the Commission acting as Chairman.

2. The Committee shall draw up its own rules of procedure.

Article 13

The Committee may examine all questions relating to the application of this Regulation referred to it by its Chairman, either on his own initiative or at the request of a representative of a Member State.

Article 14

1. The provisions required for applying Articles 4 to 7, 9 and 10 shall be adopted in accordance with the procedure laid down in paragraphs 2 and 3 of this Article.

2. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver an Opinion on the draft within a time limit set by the Chairman having regard to the urgency of the matter. Decisions shall be taken by a majority of 54 votes, the votes of the Member States being weighted as provided in Article 148 (2) of the Treaty. The Chairman shall not vote.

3. (a) The Commission shall adopt the envisaged provisions if they are in accordance with the Opinion of the Committee.

(b) If the envisaged provisions are not in accordance with the Opinion of the Committee, or if no Opinion is delivered, the Commission shall without delay submit to the Council a proposal with regard to the provisions to be adopted.

The Council shall act by a qualified majority.

(c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN:
Council Regulation (EEC) No 802/68

Article 15

If the provisions in force in a Member State for the issue of certificates of origin for exports are so altered by the provisions referred to in Article 14 that an economic activity is affected, the Commission may authorise the Member State in question at the request thereof to defer the application of the provisions referred to in Article 14 in respect of a specific product for a period not exceeding one year from the entry into force of those provisions.

This Article shall remain in force for a period of five years from the date of entry into force of this Regulation.

Article 16

This Regulation shall be applicable in the French overseas departments.

Article 17

This Regulation shall enter into force on 1 July 1968.

ANNEX

List of petroleum products (Article 3)

CN code	Description of product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
2709 to 2715	Mineral oils and products of their distillation ; bituminous substances ; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

**COMMON DEFINITION OF THE CONCEPT OF ORIGIN:
Council Regulation (EEC) No 802/68**

ANNEX II

Provisions concerning the preparation and issue of certificate of origin

1. The certificate of origin shall be issued upon written request of the applicant.
If the circumstances justify it, in particular where the applicant maintains a regular flow of exports, Member States may decide not to require a request for each export operation, on condition that the provisions of this Regulation are complied with.
2. The application form shall be printed in the official language or in one or more of the official languages of the exporting Member State. The form of certificate of origin shall be printed in one or more of the official languages of the Community or, depending on the practice and requirements of trade, in any other language.
3. The application form and the certificate of origin shall be completed in typescript or by hand, in an identical manner, in one of the official languages of the Community or, depending on the practice and requirements of trade, in any other language. Where forms are completed by hand, they shall be written in block letters in ink.
4. The size of the certificate shall be 210 × 297 mm. The paper used shall be free of mechanical pulp, dressed for writing purposes and weigh at least 64 g/m² or between 25 and 30 g/m² where air mail paper is used. It shall have a printed guilloche pattern background in sepia such as to reveal any falsification by mechanical or chemical means.
5. Member States may print the forms of certificate of origin themselves, or have them produced by printers whom they have duly appointed. In the latter case, each form shall make reference to the appointment, and bear the printer's distinguishing mark.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN :
IMPLEMENTING PROVISIONS, Arts. 9&10 of Reg. (EEC) 802/68 - Reg. (EEC) n° 553/81

COMMISSION REGULATION (EEC) No 553/81
of 12 February 1981
on certificates of origin and applications for such
certificates

- OJ n° L 59 of 5.3.1981, p. 1

Article 1

1. Certificates of origin relating to goods originating in the Community or in one of the Member States thereof and intended for export from the Community, and applications for such certificates, must, under the conditions laid down in Articles 9 and 10 of Regulation (EEC) No 802/68, be made out on forms conforming to the specimens annexed to this Regulation.

2. Each certificate and the application for such certificate must, for identification purposes, bear the same serial number. When the certificates are issued the competent national authorities may in addition place a number of issue on them. If the needs of the export trade so require, one or more copies of each certificate may be made.

Article 2

The competent national authorities shall determine what additional particulars, if any, are to be given in the application. Such additional particulars must be kept to a strict minimum.

Each Member State shall inform the Commission of the provisions which it adopts in pursuance of the preceding paragraph. The Commission shall immediately communicate this information to the other Member States.

Article 3

The competent authorities or authorized agencies of the Member States which have issued certificates of origin must retain the applications for a minimum of two years.

However, applications may also be retained in the form of copies thereof, provided that they have the same probative value under the law of the Member State concerned.

Article 4

Regulations (EEC) No 582/69 and (EEC) No 518/72 are hereby repealed.

Nevertheless, forms which conform to the specimens annexed to Regulation (EEC) No 518/72 may still be used until 31 March 1983.

Article 5

This Regulation shall enter into force on 1 April 1981.

1 Consignor <i>(Space reserved for translation)</i>	No. 000000	ORIGINAL
	<i>(Space reserved for issuing number)</i>	<i>(Space reserved for translation)</i>
2 Consignee <i>(Space reserved for translation)</i>	EUROPEAN COMMUNITY <i>(Space reserved for translation)</i> <hr/> CERTIFICATE OF ORIGIN <i>(Space reserved for translation)</i>	
	3 Country of Origin <i>(Space reserved for translation)</i>	
4 Transport details (Optional) <i>(Space reserved for translation)</i>	5 Remarks <i>(Space reserved for translation)</i>	
6 Item number; marks, numbers, number and kind of packages; description of goods <i>(Space reserved for translation)</i>	7 Quantity <i>(Space reserved for translation)</i>	
8 THE UNDERSIGNED AUTHORITY CERTIFIES THAT THE GOODS DESCRIBED ABOVE ORIGINATE IN THE COUNTRY SHOWN IN BOX 3 <i>(Space reserved for translation)</i>		
Place and date of issue; name, signature and stamp of competent authority <i>(Space reserved for translation)</i>		

1 Consignor <i>(Space reserved for translation)</i>	No. 000000 <i>(Space reserved for issuing number)</i>	COPY <i>(Space reserved for translation)</i>
2 Consignee <i>(Space reserved for translation)</i>	EUROPEAN COMMUNITY <i>(Space reserved for translation)</i> CERTIFICATE OF ORIGIN <i>(Space reserved for translation)</i>	
3 Country of Origin <i>(Space reserved for translation)</i>		
4 Transport details (Optional) <i>(Space reserved for translation)</i>	5 Remarks <i>(Space reserved for translation)</i>	
6 Item number; marks, numbers, number and kind of packages; description of goods <i>(Space reserved for translation)</i>	7 Quantity <i>(Space reserved for translation)</i>	
8 THE UNDERSIGNED AUTHORITY CERTIFIES THAT THE GOODS DESCRIBED ABOVE ORIGINATE IN THE COUNTRY SHOWN IN BOX 3 <i>(Space reserved for translation)</i> Place and date of issue; name, signature and stamp of competent authority <i>(Space reserved for translation)</i>		



1 Consignor (Name, or name of firm, and full address, where applicable as shown in the commercial register)	No. 000000	APPLICATION
	(Space reserved for issuing number)	
2 Consignee (Name, or name of firm, and full address if known or mention "to order")	EUROPEAN COMMUNITY <hr/> CERTIFICATE OF ORIGIN	
	3 Country of origin ("European Community" or country of origin concerned)	
4 Transport details (Optional)	5 Remarks	
6 Item number; marks, numbers, number and kind of packages; description of goods (For goods not packed indicate number or "in bulk")	7 Quantity (Expressed in gross or net mass or other units of measure)	
SAC		
<p>8 I, the undersigned,</p> <ul style="list-style-type: none"> - APPLY for the issue of a certificate of origin indicating that the goods described above originate in the country shown in box 3, - DECLARE that the particulars given in this application and the supporting documents and information furnished to the competent authorities with a view to the issue of this certificate are correct, that the goods to which such documents and information relate are those in respect of which this application is made, that the goods fulfil the conditions laid down by the rules concerning the common definition of the concept of the origin of goods, - UNDERTAKE to furnish, at the request of the competent authorities, such additional information and supporting documents as may be required for the issue of the certificate. 		
9 Applicant (If not the consignor)	Place and date Signature of the applicant (1)	

(1) The signature of an agent must be followed by his name in block capitals.

(Space for additional particulars required by individual States)

RULES TO BE OBSERVED WHEN COMPLETING A CERTIFICATE OF ORIGIN AND THE APPLICATION FOR SUCH CERTIFICATE

1. The forms shall be completed in typescript or by hand, in an identical manner, in one of the official languages of the Community or, depending on the practice and requirements of trade, in any other language. Where forms are completed by hand, this shall be done in ink and in block capitals.
2. The certificate and the application must not contain erasures or superimposed corrections. Alterations are to be made by crossing out the erroneous entries and adding the correct entries as required. Any such alteration must be authenticated by the person making it and endorsed by the competent authorities.
3. Each item listed in the application and on the certificate must be preceded by an item number. A horizontal line must be drawn immediately below the final entry. Lines must be drawn through unused space to make any subsequent addition impossible.
4. If the needs of the export trade so require, one or more extra copies of this certificate may be made.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 641/69

REGULATION (EEC) No 641/69 OF THE COMMISSION

of 3 April 1969

on determining the origin of certain goods produced from eggs

- OJ n° L 83 of 4.4.1969, p. 15

Sole Article

The goods described in column 5 of the Table below which have been produced in one country from goods imported from another country and shown in column 2 of that Table, as the result of the processes listed in column 3 of that Table, shall be deemed to originate in the country where these processes took place.

Goods imported and processed		Processes which the imported goods have undergone	Goods produced	
CCT No	Description		CCT No	Description
04.05 A	Eggs in shell, fresh or preserved	Drying processes	ex 04.05 B	Egg not in shell and egg yolk, dried
ex 04.05 B	Eggs not in shell and egg yolk, not dried		ex 35.02 A	Dried ovalbumin

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 7 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 37/70

REGULATION (EEC) No 37/70 OF THE COMMISSION

of 9 January 1970

on determining the origin of essential spare parts for use with any piece of equipment,
machine, apparatus or vehicle dispatched beforehand

- OJ n° L 7 of 10.1.1970, p. 6

Article 3

When application is made for a certificate of origin for essential spare parts within the meaning of Article 2, that certificate and the application relating thereto must include in the 'description of goods' column a declaration by the party concerned that the goods mentioned therein are intended for the normal maintenance of a piece of equipment, machine, apparatus or vehicle which has been dispatched beforehand, together with the exact particulars of the said piece of equipment, machine, apparatus or vehicle.

Moreover, the party concerned shall, as far as possible, give the references for the certificate of origin (issuing authority, number and date of certificate) under cover of which the piece of equipment, machine, apparatus or vehicle for the maintenance of which the parts are intended was dispatched.

Article 4

Where the origin of essential spare parts within the meaning of Article 2 must be proved on importation by the production of a certificate of origin, the certificate must include the particulars referred to in Article 3.

Article 5

In order to ensure application of the rules laid down in this Regulation, the competent authorities may require additional proof, in particular:

- production of the invoice or a copy of the invoice relating to the piece of equipment, machine, apparatus or vehicle dispatched beforehand;
- the contract or a copy of the contract or any other document showing that delivery is being effected as part of the normal maintenance service.

Article 6

This Regulation shall enter into force on 1 February 1970.

Article 1

1. Essential spare parts for use with any piece of equipment, machine, apparatus or vehicle dispatched beforehand shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle subject to the conditions prescribed by this Regulation being satisfied.

2. The presumption of origin referred to in the preceding paragraph shall only be accepted:

- if it is necessary for importation into the country of destination; and
- if the use of the said essential spare parts at the production stage of the piece of equipment, machine, apparatus or vehicle concerned would not have prevented the piece of equipment, machine, apparatus or vehicle from having Community origin or that of the country of manufacture.

Article 2

For the purposes of this Regulation

- (a) 'pieces of equipment, machines, apparatus or vehicles' means goods listed as such in Sections XVI, XVII and XVIII of the Common Customs Tariff;
- (b) 'essential spare parts' means parts which at the same time:
 - are components without which the proper operation of the goods referred to in (a) which have been dispatched beforehand cannot be ensured;
 - are characteristic of those goods;
 - are intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 2632/70

REGULATION (EEC) No 2632/70 OF THE COMMISSION

of 23 December 1970

on determining the origin of radio and television receivers

- OJ n° L 279 of 24.12 1970, p. 35

Article 1

Radio and television receivers shall only be treated as having Community origin or the origin of the country in which they are manufactured if the increase in value they acquire there through assembly operations and, if it applies, through the incorporation of parts originating there, represents at least 45% of the ex-works invoice price of the apparatus concerned.

Article 2

1. Where the increase in value acquired in a country or in the Community as a result of assembly operations and, if it applies, as a result of the use of parts originating in that country or in the Community is less than 45% of the ex-works invoice price of the radio and television receivers, that equipment shall be treated as originating in the last country of origin of the parts which have indirectly constituted an important stage in the manufacture of that apparatus, this condition being satisfied when the ex-works invoice price of the parts represents

more than 35% of the ex-works invoice price of the apparatus.

2. If the ex-works price of parts originating in two countries concerned in the production of the apparatus exceeds the percentage shown in (1) and if

it is not possible to determine in which of them the last working or processing referred to in Article 5 of Regulation (EEC) No 802/68 took place, the apparatus shall be treated as originating in the country of origin of the parts representing the highest percentage value.

Article 3

For the application of Articles 1 and 2; when the ex-works invoice price of the apparatus or parts is unknown, the percentages laid down in the preceding Articles shall be calculated on the basis of the value for customs purposes which the apparatus has or would have on importation into the Community.

Article 4

Each Member State shall inform the Commission of the measures it is taking to apply this Regulation.

The Commission shall communicate this information to the other Member States.

Article 5

This Regulation shall enter into force on 1 January 1971.

NOTESVIEWS OF THE COMMITTEE ON ORIGINRADIO AND TELEVISION RECEIVERS

For the implementation of the rules for determining the origin of radio and television receivers laid down by Commission Regulation (EEC) n° 2632/70 of 23 December 1970, the Committee on Origin agreed as follows:

•/•

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 2632/70

NOTES

1. To calculate the percentage referred to in Article 1 of the Regulation, account should be taken of the increase in value resulting from assembly, finishing and control operations and, if it applies, the incorporation of parts originating in the country concerned or in the Community - wherever the operations in question were carried out - including the profit made and the general costs borne in the country or in the Community as a result of the said operations.
2. For the application of Article 1 of the Regulation, the Community origin of apparatus manufactured by firms in the EEC and intended for export may be determined in accordance with the following detailed rules:
 - (a) in order to calculate whether the value acquired in the Community as a result of assembly operations and, if it applies, the use of parts originating in the Community accounts for at least 45% of the ex-works invoice price of the apparatus, an overall calculation shall be made covering the whole of the production exported to third countries by each firm concerned in the specific period, which may not exceed one year.
 - (b) in making this calculation it shall be admitted, given the relative homogeneity within the Community of the industry in question, that the cost of assembly, finishing and control plus profit and general costs are to be estimated as representing an aggregate of 40% of the ex-works invoice price of radio receivers and 35% of the ex-works invoice price of television receivers.

If the actual sum of the above factors represents a higher percentage than those indicated, this higher percentage shall be taken into account, provided that the party concerned can produce evidence to justify it.
3. The "parts" referred to in the Regulation are to be understood to be all the components, of whatever nature, used in the manufacture of the apparatus in question.
4. Each Member State will inform the Commission of cases of importation of radio and television receivers of which the origin could not be determined by applying Articles 1 and 3 of the Regulation.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 315/71

REGULATION (EEC) No 315/71 OF THE COMMISSION

of 12 February 1971

**on determining the origin of basic wines intended for the preparation of vermouth, and
the origin of vermouth**

- OJ n° L 36 of 13.2.1971, p. 10

Article 1

1. Processing operations carried out on wines for the preparation of basis wines intended for the making of vermouth shall not confer upon the basis wines thus obtained the origin of the country in which those operations took place.

2. Processing operations carried out on the basis wines referred to in paragraph 1 for the preparation of vermouth shall confer upon the vermouth thus obtained the origin of the country in which those operations took place.

Article 2

This Regulation shall enter into force on 15 February 1971.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 861/71

REGULATION (EEC) No 861/71 OF THE COMMISSION
of 27 April 1971**on determining the origin of tape recorders**

- OJ n° L 95 of 28.4.1971, p. 11

Article 1

Tape recorders shall only be treated as having Community origin or the origin of the country in which they are manufactured if the increase in value they acquire there through assembly operations and, if it applies, through the incorporation of parts originating there represents at least 45% of the ex-works invoice price of the apparatus concerned.

Article 2

1. Where the increase in value acquired in a country or in the Community as a result of assembly operations and, if it applies, as a result of the use of parts originating in that country or in the Community is less than 45% of the ex-works invoice price of the tape recorders, that equipment shall be treated as originating in the last country of origin of the parts which have indirectly constituted an important stage in the manufacture of that apparatus, this condition being satisfied when the ex-works invoice price of the parts represents more than 35% of the ex-works invoice price of the apparatus.

2. If the ex-works price of parts originating in two countries concerned in the production of the apparatus exceeds the percentage shown in (1) and if it is not possible to determine in which of them the

last working or processing referred to in Article 5 of Regulation (EEC) No 802/68 took place, the apparatus shall be treated as originating in the country of origin of the parts representing the highest percentage value.

Article 3

For the application of Articles 1 and 2, when the ex-works invoice price of the apparatus or parts is unknown, the percentages laid down in the preceding Articles shall be calculated on the basis of the value for customs purposes which the apparatus has or would have on importation into the Community.

Article 4

Each Member State shall inform the Commission of the measures it is taking to apply this Regulation.

The Commission shall communicate this information to the other Member States.

Article 5

This Regulation shall enter into force on 1 January 1971.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 964/71

REGULATION (EEC) No 964/71 OF THE COMMISSION

of 10 May 1971

on determining the origin of the meat and offals, fresh, chilled or frozen, of certain domestic animals

- OJ n° L 104 of 11.5.1971, p. 12

Article 1

The slaughter of domestic animals falling within headings Nos 01.01 and 01.04 of the Common Customs Tariff shall confer on the edible meat and offals, fresh, chilled or frozen, which are thus obtained, the origin of the country or of the Community, according as the slaughter took place there, only if the animals in question have been fattened in that country or in the Community during a period of at least three months in the case of horses, asses, mules and cattle and of at least two months in the case of swine, goats and sheep.

Article 2

If the slaughter does not satisfy the conditions laid down in Article 1 of the Regulation, the meat and offals referred to in that Article shall be considered as originating in the country where the animals from which they were obtained were fattened or reared for the longest period.

Article 3

This Regulation shall enter into force on 1 June 1971.

NOTESVIEW OF THE COMMITTEE ON ORIGINPRESERVED MEAT

Preserved meat falling within tariff heading No 16.02 B II b 1 (corned beef) manufactured in the Community from beef imported from third countries is to be considered as originating in the Community.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 1039/71

REGULATION (EEC) No 1039/71 OF THE COMMISSION

of 24 May 1971

on determining the origin of certain woven textile products

- OJ n° L 113 of 25.5.1971, p. 13

Article 2

Article 1 (1)

1. Woven textile fabrics, woven pile fabrics, felt, bonded fibre fabrics and knitted or crocheted fabrics made from any kind of textile materials falling within Section XI of the Common Customs Tariff, which have undergone one of the operations listed below shall be considered as originating in the Community or in the country in which such operation took place;

- (a) printing;
- (b) dyeing, if it is accompanied by any finishing operation which has the effect of rendering the dyed product directly usable;
- (c) impregnation or coating, if that operation results in the manufacture of products falling within any of the headings Nos 59.07 to 59.12 and ex 60.06 of the Common Customs Tariff or, when such operation is carried out on felt or bonded fabrics falling respectively within headings Nos ex 59.02 and ex 59.03 of the Common Customs Tariff, if it is a visible operation, with the understanding that impregnation carried out simply for binding purpose at the time of manufacture of the bonded fibre fabrics is not taken into consideration.
- (d) embroidery, if the embroidered area represents at least 5% of the total area of the embroidered product.

2. Bleaching operations and all finishing operations, performed severally or jointly on the woven textile fabrics, woven pile fabrics, felt, bonded fibre fabrics and knitted or crocheted fabrics referred to in paragraph 1, shall not confer on those products the origin of the Community or of the country where those operations took place.

1. The simple manufacturing operations undergone by the textile articles listed below shall not confer on the latter the origin of the Community or of the country where those operations took place.

CCT heading No	Description
61.05	Handkerchiefs
61.06	Shawls, scarves, mufflers, mantillas, veils and the like
62.01	Travelling rugs and blankets
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles
62.03	Sacks and bags, of a kind used for the packing of goods
ex 62.04	Tarpaulins, awnings and sunblinds
ex 62.05	Floor cloths, dish cloths, dusters and other similar articles simply made up

Simple making-up operations comprise operations of cutting, hemming, rolling, trimming, fringing, thread pulling, assembly by sewing, sticking or otherwise, as well as the attachment of accessory articles such as straps, bands, cords, rings and eyelets.

2. When the articles described in paragraph 1 have been embroidered they shall be considered as originating in the Community or in the country in which the embroidery was done if the embroidered area represents at least 5% of the total area.

Article 3

For the purpose of Articles 1 (1) (d) and 2 (2), 'embroidered area' shall mean the smallest rectangle, whether or not wholly embroidered, which contains the embroidery and of which the limits are constituted by the extremities of the embroidery patterns taken as a whole.

NOTES

(1) VERY IMPORTANT

Art. 4 of Regulation (EEC) n° 749/78

established for products in Chapters 51 and 53-62 of the CCT by Regulation (EEC) n° 1039/71, are replaced by those established by Regulation (EEC) n° 749/78, stipulates that the rules

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg; (EEC) n° 2025/73

REGULATION (EEC) No 2025/73 OF THE COMMISSION
of 25 July 1973

on the determination of the origin of ceramic products falling under heading
Nos 69.11, 69.12 and 69.13 of the Common Customs Tariff

- OJ n° L 206 of 27.7.1973, p. 32

Article 1

The decoration of ceramic articles falling under CCT heading Nos 69.11, 69.12 and 69.13 shall not confer the origin of the country where that decoration was carried out, or shall not confer Community origin in so far as this decoration does not result in the goods obtained being classified under a tariff heading other than the tariff heading covering the products used.

Article 2

Each Member State shall inform the Commission of the provisions made for the application of this Regulation. The Commission shall pass this information to the other Member States.

Article 3

This Regulation shall enter into force on the 15th day following its publication in the *Official Journal of the European Communities*.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN
IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 2026/73

**REGULATION (EEC) No 2026/73 OF THE COMMISSION
of 25 July 1973
on determining the origin of grape juice**

- OJ n° L206 of 27.7.1973, p. 33

Sole Article

The processing of grape must, falling within heading No 20.07 of the Common Customs Tariff, into grape juice falling within the same heading shall not confer the origin of the country or of the Community in which it took place on the latter product.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 3103/73

REGULATION (EEC) No 3103/73 OF THE COMMISSION
of 14 November 1973
on certificates of origin and applications for such certificates

- OJ n° L 315 of 16.11.1973, p. 34

Sole Article

1. Where Community provisions allow the competent authorities of the Member States to require the origin of imported goods in free circulation to be proved by a certificate of origin, certificates of origin issued in the Community relating to goods covered by such provisions must be made out on forms conforming to the specimens annexed to Regulation (EEC) No 518/72.
2. For the purposes of paragraph 1, the certificates shall indicate only that the goods originate in the Community or in particular third country.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 1480/77

COMMISSION REGULATION (EEC) No 1480/77

of 24 June 1977

on the determination of the origin of certain knitted and crocheted articles, certain articles of apparel, and footwear, falling within Chapter 60 and heading Nos ex 42.03, 61.01, 61.02, 61.03, 61.04, ex 61.09, 64.01, 64.02, 64.03 and 64.04 of the Common Customs Tariff

- OJ n° L 164 of 2.7.1977, p. 16

Article 1

The goods described in column 2 of the table below shall be regarded as originating in the country where the operations referred to in column 3 took place, or in the Community if they took place there :

Products obtained		Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description	
1	2	3
ex 42.03	Articles of apparel of leather	Sewing or assembly of pieces of leather or composition leather
ex Chap. 60	<p><u>VERY IMPORTANT</u></p> <p>Article 4 of Regulation (EEC) n° 749/78 - see page VII-A-33 - stipulates that the rules established for products in Chapters 51 and 53-62 of the CCT by Regulation (EEC) n° 1480/77 are replaced by those established by Regulation (EEC) n° 749/78</p>	
ex 60.02		
ex 60.04		
ex 60.05		
ex 60.06		
61.01		
61.02		
61.03		
61.04		
ex 61.09		
ex 61.09		

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 1480/77

Products obtained		Working or processing that confer the status of originating products when the following conditions are met
CCT heading No	Description	
1	2	3
64.01	Footwear with outer soles and uppers of rubber or artificial plastic materials	Manufacture from materials classified under a heading of the Common Customs Tariff, other than heading No 64.01, with the exception of assemblies of uppers affixed to inner soles or to other sole components, but without outer soles
64.02	Footwear with outer soles of leather or composition leather, footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from materials classified under a heading of the Common Customs Tariff, other than heading No 64.02, with the exception of assemblies of uppers affixed to inner soles or to other sole components, but without outer soles
64.03	Footwear with outer soles of wood or cork	Manufacture from materials classified under a heading of the Common Customs Tariff, other than heading No 64.03, with the exception of assemblies of uppers affixed to inner soles or to other sole components, but without outer soles
64.04	Footwear with outer soles of other materials	Manufacture from materials classified under a heading of the Common Customs Tariff, other than heading No 64.04, with the exception of assemblies of uppers affixed to inner soles or to other sole components, but without outer soles

Article 2

This Regulation shall enter into force on the 45th day following its publication in the *Official Journal of the European Communities*.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 749/78

COMMISSION REGULATION (EEC) No 749/78

of 10 April 1978

on the determination of the origin of textile products falling within Chapters 51
and 53 to 62 of the Common Customs Tariff

- OJ n° L 101 of 14.4.1978, p. 7

MODIFICATIONS (within the text)

1. Annexes : modified by Regulations (EEC)
- n° 1520/79 (OJ n° L 185 of 21.7.1979, p. 16)
 - n° 1521/79 (OJ n° L 185 of 21.7.1979, p. 18)
 - n° 2747/79 (OJ n° L 311 of 7.12.1979, p. 18)

Article 1

Textile products falling within Chapters 51 and 53 to 62 of the Common Customs Tariff shall be considered as originating in the country in which they have undergone one complete process as specified in Article 2 or in the Community if they have undergone such process there.

Article 2

The following shall be considered as complete working or processing :

- (a) working or processing as a result of which the products obtained receive a classification under a tariff heading other than those covering the various products utilized, except, however, working or processing specified in List A, where the special provisions of that list shall apply;
- (b) working or processing specified in List B.

The expressions 'section', 'chapter' and 'tariff heading' shall mean respectively the sections, chapters and tariff headings in the Customs Cooperation Council Nomenclature for the Classification of Goods in Customs Tariffs.

For purposes of this Article, the following shall in any event be considered as insufficient working or processing to confer the status of originating products irrespective of whether or not there is a change of tariff heading :

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations);

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 749/78

- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments,
(ii) simple placing in bags, cases, boxes, fixing on cards or boards etc., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple assembly of parts of products to constitute a complete product;
- (f) a combination of two or more operations specified in (a) to (e).

Article 3

Where Lists A and B as referred to in Article 2 provide that products obtained shall be considered as originating only if the value of the products used does not exceed a given percentage of the value of the products obtained, the values to be taken into consideration for determining such percentage shall be:

- on the one hand:
 - as regards products whose importation can be proved, their customs value at the time of importation;
 - as regards products of undetermined origin, the earliest ascertainable price paid for such products in the territory of the country where processing taken place;
- and on the other hand:
 - the ex-works price of the products obtained, less internal taxes refunded or refundable on exportation.

Article 4

The rules laid down for products falling within Chapters 51 and 53 to 62 of the Common Customs Tariff by Regulations (EEC) No 1039/71 and (EEC) No 1480/77 are hereby replaced by the rules laid down by this Regulation.

Article 5

This Regulation shall enter into force on 1 May 1978.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 749/78

LIST A

List of working or processing operations which result in a change in tariff heading without conferring the status of originating products on the products undergoing such operations, or conferring this status only subject to certain conditions

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		These conditions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
53.06 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products falling within heading Nos 53.01 and 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products falling within heading Nos 53.01 and 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair falling within heading No 53.02 or waste falling within heading No 53.03
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair falling within heading No 53.02, waste falling within heading No 53.03 or from raw horsehair falling within heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from products falling within heading Nos 05.03 or 53.01 to 53.04 inclusive
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture from products falling within heading Nos 54.01 and 54.02, neither carded nor combed
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from products falling within heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from products falling within heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from products falling within heading No 55.01 or 55.03
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp of waste falling within heading No 56.03
56.05 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from products falling within heading Nos 56.01 to 56.03

(1) For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 749/78

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.06 ⁽¹⁾	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from products falling within heading Nos 56.01 to 56.03
57.06 ⁽¹⁾	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute, or other textile bast fibres falling within heading No 57.03
ex 57.07 ⁽¹⁾	Yarn of true hemp		Manufacture from raw true hemp
ex 57.07 ⁽¹⁾	Yarn of other vegetable textile fibres excluding yarn of true hemp		Manufacture from raw vegetable textile fibres falling within heading Nos 57.02 to 57.04
58.05 ⁽²⁾	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from yarn
58.06 ⁽²⁾	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from yarn
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from yarn
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from yarn
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
59.01	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture from natural textile fibres or man-made fibres
ex 59.02	Felt and articles of felt, not impregnated or coated		Manufacture from natural textile fibres or man-made fibres
ex 59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, not impregnated or coated		Manufacture from natural textile fibres or man-made fibres
59.04	Twine, cordage, ropes and cables, plaited or not		Manufacture from natural textile fibres or man-made fibres or coir yarn falling within heading No 57.07 or yarn falling within heading No 51.01
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture from yarn
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture from natural textile fibres or man-made fibres or coir yarn falling within heading No 57.07 or yarn falling within heading No 51.01
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from unbleached fabrics falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01

(¹) For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified

(²) For products obtained from two or more textile materials: the provisions appearing in column 4 are applicable for each of the textile materials of which the mixture is composed

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 749/78

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCP heading No	Description		
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from unbleached fabrics falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture from unbleached fabric falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01 or unbleached products falling within heading No 59.02 or 59.03
ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, with the exception of those consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90 % by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from yarn or unbleached fabrics falling within Chapters 50 to 57
ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, consisting of fabric of continuous synthetic textile fibres or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90 % by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from unbleached fabric falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01
59.13(i)	Plastic fibres and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from yarn
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles		Manufacture from yarn
59.15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from yarn
59.16	Transmission, conveyer or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from yarn
ex 59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, but not including polishing discs or rings other than of felt		Manufacture from yarn or natural textile fibres or man-made textile fibres
ex 59.17	Polishing discs or rings other than of felt		Manufacture from yarn or waste fabric or rags falling within heading No 63.02
ex Chapter 60	Incomplete or unfinished knitted or crocheted goods or goods knitted or crocheted directly to shape		Manufacture from yarn
ex 61.01	Men's and boys' outer garments, incomplete or unfinished		Manufacture from yarn
ex 61.02	Women's, girls' and infants' outer garments, incomplete or unfinished		Manufacture from yarn
ex 61.03	Men's and boys' under garments; including collars, shirt fronts and cuffs, incomplete or unfinished		Manufacture from yarn

(1) For products obtained from two or more textile materials the provisions appearing in column 4 are applicable for each of the textile materials of which the mixture is composed.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 749/78

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.04	Women's, girls' and infants' under garments, incomplete or unfinished		Manufacture from yarn
ex 61.05	Handkerchiefs, not embroidered		Manufacture from yarn
ex 61.05	Embroidered handkerchiefs		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from yarn
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
ex 61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic, incomplete, unfinished or knitted or crocheted directly to shape		Manufacture from yarn
ex 61.10	Gloves, mittens, mitts, stockings, socks and sock-ettes, not being knitted or crocheted goods, incomplete or unfinished		Manufacture from yarn
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), incomplete or unfinished		Manufacture from yarn
62.01	Travelling rugs and blankets		Manufacture from yarn
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from yarn
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from yarn
62.04	Tarpaulins, awnings, sunblinds, and camping goods		Manufacture from yarn
ex 62.05	Other made up textile articles (including dress patterns), excluding fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and floor cloths, dish cloths, dusters and the like		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
ex 62.05	Floor cloths, dish cloths, dusters and the like		Manufacture from yarn

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 749/78

LIST B

List of working or processing operations which do not result in a change of tariff heading but which do confer the status of originating products on the products undergoing such operations

Products obtained		Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description	
ex Chapter 51 and Chapter 53 to 60	Printed or dyed fabrics including knitted and crocheted fabrics	Printing or dyeing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of unbleached fabrics, including knitted and crocheted fabrics
ex 53.01	Sheep's or lambs' wool, not carded or combed, degreased	Degreasing of raw wool the value of which does not exceed 50 % of the value of the finished product
ex 53.01	Sheep's or lambs' wool, not carded or combed, carbonized	Carbonizing of degreased wool the value of which does not exceed 50 % of the value of the finished product
ex 53.03	Waste of sheep's or lambs' wool, or of other animal hair (fine or coarse) not pulled or garnetted, carbonized	Carbonizing of waste, the value of which does not exceed 50 % of the value of the finished product
ex 55.01	Cotton, not carded or combed, bleached	Manufacture from raw cotton the value of which does not exceed 50 % of the value of the finished product
ex 55.02	Cotton linters, bleached	Manufacture from raw linters the value of which does not exceed 50 % of the value of the finished product
ex 59.02 ex 59.03	Felt and articles of felt; bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, impregnated or coated	Impregnation or coating of felt and articles of felt and of bonded fibre fabrics, similar bonded yarn fabrics, (excluding impregnation of bonded fibre fabrics and similar bonded yarn fabrics carried out for the sole purpose of bonding the fabric) and articles of such fabrics; unbleached
ex 60.02 ex 60.04 ex 60.05 ex 60.06	Knitted or crocheted articles made up by sewing or assembling pieces of knitted or crocheted fabric (whether cut to shape or knitted or crocheted directly to shape)	Complete making-up(!)
ex 61.01 ex 61.02 ex 61.03 ex 61.04 ex 61.09	Articles of apparel and clothing accessories	Complete making-up(!)
ex 61.10	Gloves, mittens and mitts, not being knitted or crocheted goods	Complete making-up(!)

(!) 'Complete making-up' shall be taken to mean all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape; however, making-up shall not necessarily be considered as incomplete where a finishing operation has not been carried out.

COMMON DEFINITION OF THE CONCEPT OF ORIGIN

IMPLEMENTING PROVISIONS, Art. 5 of Reg. (EEC) n° 802/68 - Reg. (EEC) n° 1836/78

COMMISSION REGULATION (EEC) No 1836/78

of 27 July 1978

concerning the determination of the origin of ball, roller or needle roller bearings

- OJ n° L 210 of 1.8.1978, p. 49

Article 1

The products described in column 2 of the following table originate in the country in which the operations referred to in column 3 took place or in the Community if they took place there :

Products obtained		Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description	
1	2	3
ex 84.62	Ball, roller or needle roller bearings assembled (*)	Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings

(*) The term 'assembled' includes partially assembled but excludes parts in their unassembled state

Article 2

This Regulation shall enter into force on the 45th day following its publication in the *Official Journal of the European Communities*.

NOTESVIEW OF THE COMMITTEE ON ORIGINSTERILIZATION OF MEDICAL INSTRUMENTS

The sterilization of medical instruments is to be considered to be a minimal processing operation which does not confer origin.

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) n° 3589/82

COUNCIL REGULATION (EEC) No 3589/82

of 23 December 1982

on common rules for imports of certain textile products originating in third countries

O.J. L374/105 of 31.12.82

MODIFICATIONS (within the text)

1. Annexes V, VI, VII, XIII by Council regulation (EEC) 3762/83 of 19.12.1983 (O.J. L380 of 31.12.1983)

EXTRACT FROM THE REGULATION (1)

Article 1

1. This Regulation shall apply to imports into the Community of the textile products listed in Annex I and originating in the countries listed in Annex II (hereinafter called 'supplier countries').
2. The classification of the products listed in Annex I shall be based on the nomenclature of the Common Customs Tariff and on the nomenclature of goods for the external trade statistics of the Community and the statistics of trade between Member States (NIMEXE), without prejudice to Article 3 (7). The procedures for the application of this paragraph are laid down in Annex VI.
3. Subject to the provisions of this Regulation, the importation into the Community of the textile products referred to in paragraph 1 shall not be subject to quantitative restrictions or measures having equivalent effect to such restrictions.

Article 2

1. The origin of the products referred to in Article 1 (1) shall be determined in accordance with the rules in force in the Community.
2. The procedures for control of the origin of the products referred to in Article 1 (1) are laid down in Annex V.

(1) only articles 1 and 2 and annexes V, VI (part III), VII and XIII (in part), concerning directly the rules of origin are included in this text.

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) n° 3589/82

ANNEX V

referred to in Article 2

PART I

Origin

Article 1

1. Products listed in Annex I, originating in one of the supplying countries listed in Annex II, may be imported into the Community in accordance with the arrangements established by this Regulation on production of a certificate of origin conforming to the specimen attached to Annex VI.

Products listed in Annex I, originating in Hong Kong, shall be accompanied by a certificate of origin conforming to the special specimen marked 'Hong Kong', attached to Annex VI.

2. The certificates of origin shall be issued by the competent governmental authorities of the supplying country if the products in question can be considered products originating in that country within the meaning of the relevant rules in force in the Community.

3. However, products listed in Annex I other than those falling within groups I or II may be imported into the Community in accordance with the arrangements established by the Regulation on production of a declaration by the exporter or supplier on the invoice or, where there is no invoice, on another commercial document relating to the products in question, to the effect that the said products originate in the supplying country where the declaration is made within the meaning of the relevant rules in force within the Community.

4. Paragraph 3 shall not apply to products originating in Egypt, Hong Kong, Thailand or Singapore.

5. Where different criteria for determining origin are fixed in respect of products falling within a single category and a single tariff heading, the certificate or declaration must include a description of the goods which is sufficiently detailed to allow assessment of the criterion on the basis of which the certificate was issued or the declaration made.

Article 2

The discovery of slight discrepancies between the entries made in the certificate of origin and those made in the documents produced to the customs

office for the purpose of carrying out the formalities for importing the product shall not *ipso facto* cast doubt upon the statements in the certificate

Article 3

1. The movement certificates and forms EUR. 1 and EUR. 2 and the certificates of origin form A and forms APR presented at the time of importation into the Community in order to obtain a tariff preference shall be accepted in place of the proof of origin stipulated in Article 1.

2. The proof of origin referred to in Article 1 shall not be required where goods are accompanied by a certificate conforming to the specimen and complying with the conditions set out in Regulation (EEC) No 3058/82 or (EEC) No 3059/82 ⁽¹⁾ or in the corresponding provisions which are to replace the said Regulations.

3. Paragraph 2 shall also apply to goods accompanied by a certificate conforming to the specimen and complying with the conditions set out in Annex VII to this Regulation.

4. Non-commercial imports exempt from production of the documents referred to in paragraph 1 in accordance with the provisions of the preferential arrangements concerned shall not be subject to the provisions of this Annex.

5. The conditions upon which this Annex shall apply to non-commercial imports other than those covered by paragraph 4 shall be adopted in accordance with the procedure specified in Article 14 of Regulation (EEC) No 802/68 ⁽²⁾.

Pending the implementation of these rules, the Member States may continue to apply the national rules in force in this field.

PART II

Administrative cooperation

Article 4

The Commission shall supply the Member States' authorities with the names and addresses of the auth-

⁽¹⁾ OJ No L 328, 24. 11. 1982, pp. 1 and 26.

⁽²⁾ OJ No L 148, 26. 6. 1968, p. 1.

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) n° 3589/82

authorities in the supplying countries competent to issue certificates of origin and export licences together with specimens of stamps used by these authorities.

Article 5

1. Subsequent verification of certificates of origin or export licences shall be carried out at random, or whenever the competent Community authorities have reasonable doubt as to the authenticity of the certificate of origin or export licence or as to the accuracy of the information regarding the true origin of the products in question.

In such cases the competent authorities in the Community shall return the certificate of origin or the export licence or a copy thereof to the competent governmental authority in the supplying country concerned, giving, where appropriate, the reasons of form or substance for an enquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to the certificate of origin or export licence or copy thereof. The competent authorities shall also forward any information that has been offered suggesting that the particulars given on the said certificate or the said licence are inaccurate.

2. The provisions of paragraph 1 above shall also be applicable to subsequent verifications of the declarations of origin referred to in Article 1 (3) of this Annex.

3. The results of the subsequent verifications carried out in accordance with paragraphs 1 and 2 shall be communicated to the competent authorities of the Community within three months at the latest.

The information communicated shall indicate whether the disputed certificate or licence or declaration applies to the goods actually exported and whether the goods are eligible for export to the Community under this Regulation. The competent authorities of the Community may also request copies of all documentation necessary to determine the facts fully and, in particular, the true origin of the goods (1).

4. Should such verifications reveal abuse or major irregularities in the use of declarations of origin, the Member State concerned shall inform the Commission of this fact. The Commission shall pass the information on to the other Member States.

At the request of a Member State or at the initiative of the Commission, the Committee on Origin shall, as soon as possible and in accordance with the procedure specified in Article 13 of Regulation (EEC) No 802/68, examine whether it is desirable to require the production of a certificate of origin, in accordance with Article 1 (1) and (2), in respect of the products and the supplying country concerned.

The decision shall be taken in accordance with the procedure specified in Article 14 of Regulation (EEC) No 802/68.

5. Random recourse to the procedure specified in this Article shall not constitute an obstacle to the release for home use of the products in question.

Article 6

1. Where the verification procedure referred to in Article 5 or where information available to the competent authorities in the Community indicates that the provisions of this Regulation are being contravened, the said authorities shall request the supplier country or countries concerned to carry out appropriate enquiries or arrange for such enquiries to be carried out concerning operations which are or appear to be in contravention of the provisions of this Regulation. The results of these enquiries shall be communicated to the competent authorities of the Community together with any other pertinent information enabling the true origin of the goods to be determined.

2. In pursuance of the action taken under the terms of this Annex, the competent authorities of the Community may exchange any information with the competent governmental authorities of supplier countries which is considered of use in preventing the contravention of the provisions of this Regulation.

3. Where it is established that the provisions of this Regulation have been contravened, the Commission, acting according to the procedure laid down in Article 14 of this Regulation, may agree with the supplier country or countries concerned to take such measures as are necessary to prevent recurrence of such contravention.

(1) For the purpose of subsequent verification of certificates of origin, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the competent governmental authority in each supplying country.

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) N° 3589/82

ANNEX VI

PART III

Form and production of export certificates and certificates of origin and common provisions

Article 18

1. The export licence and the certificate of origin may comprise additional copies duly indicated as such. They shall be made out in English, French or Spanish. If they are completed by hand, entries must be in ink and in printscript. These documents shall measure 210 x 297 mm. The paper used must be white writing paper, sized, not containing mechanical pulp (*) and weighing not less than 25 g/m². Each part shall have a printed guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye (*).

If the documents have several copies only the top copy, which is the original, shall be printed with the guilloche pattern background. This copy shall be clearly marked as 'original' and the other copies as 'copies'. Only the original shall be accepted by the competent authorities in the Member States as being valid for the provisions of export in accordance with the provisions of this Regulation.

2. Each document shall bear a standardized serial number, whether or not printed, by which it can be identified.

3. This number shall be composed of the following elements (*)

— two letters identifying exporting country as follows:

Bangladesh	—	BD
Brazil	—	BR
Bulgaria	—	BG
Colombia	—	CO
Czechoslovakia	—	CS
Egypt	—	EG
Guatemala	—	GT
Haiti	—	HT
Hong Kong	—	HK
Hungary	—	HU
India	—	IN
Indonesia	—	ID
Macao	—	MO
Malaysia	—	MY
Mexico	—	MX
Pakistan	—	PK
Peru	—	PE
Philippines	—	PH
Poland	—	PL
Romania	—	RO
Singapore	—	SG
South Korea	—	KR
Sri Lanka	—	LK
Thailand	—	TH
Uruguay	—	UY

— two letters identifying Member State of destination as follows:

BL	—	Benelux
DK	—	Denmark
DE	—	Federal Republic of Germany
FR	—	France
GB	—	United Kingdom
GR	—	Greece
IE	—	Ireland
IT	—	Italy

— a one-digit number identifying quota year, corresponding to the last figure in the respective Agreement year, e.g. '3' for 1983,

— a two-digit number identifying the particular issuing office concerned in exporting country,

— a five-digit number running consecutively from 00001 to 99999 allocated to the respective Member State of destination.

Article 19

The export licence and the certificate of origin may be issued after the shipment of the products to which they relate. In such cases they shall bear the endorsement 'délivré a posteriori' or 'issued retrospectively' or 'expedido con posterioridad'.

Article 20

In the event of theft, loss or destruction of an export licence or a certificate of origin, the exporter may apply to the competent governmental authority which issued the document for a duplicate to be made out on the basis of the export documents in his possession. The duplicate licence or certificate issued in this way shall bear the endorsement 'duplicata' or 'duplicate' or 'duplicado'.

The duplicate shall bear the date of the original licence or certificate.


(1) This is not obligatory for Bangladesh, Egypt, Hong Kong, India and South Korea.

(2) This is not obligatory for Hong Kong.

(3) In the case of Brazil, Colombia, Singapore, Haiti, Guatemala, South Korea and India, this provision will enter into force at a later date. In the case of Hong Kong, this provision is not applicable to the certificate of origin.

1 Exporter (name, full address, country) Exportateur (nom, adresse complète, pays)	ORIGINAL		2 No
5 Consignee (name, full address, country) Destinataire (nom, adresse complète, pays)	3 Quota year Année contingentaire		4 Category number Numéro de catégorie
8 Place and date of shipment - Means of transport Lieu et date d'embarquement - Moyen de transport		CERTIFICATE OF ORIGIN (Textile products) <hr/> CERTIFICAT D'ORIGINE (produits textiles)	
10 Marks and numbers - Number and kind of packages - Description of goods Marques et numeros - Nombre et nature des colis - Désignation des marchandises		6 Country of origin Pays d'origine	7 Country of destination Pays de destination
9 Supplementary details Données supplémentaires		11 Quantity ⁽¹⁾ Quantité ⁽¹⁾	12 FOB Value ⁽²⁾ Valeur fob ⁽²⁾
13 CERTIFICATION BY THE COMPETENT AUTHORITY - VISA DE L'AUTORITÉ COMPÉTENTE I, the undersigned, certify that the goods described above originated in the country shown in box No 6, in accordance with the provisions in force in the European Economic Community Je soussigné certifie que les marchandises désignées ci-dessus sont originaires du pays figurant dans la case 6, conformément aux dispositions en vigueur dans la Communauté économique européenne			
14 Competent authority (name, full address, country) Autorité compétente (nom, adresse complète, pays)	At - À on - le <div style="display: flex; justify-content: space-between; margin-top: 20px;"> (Signature) (Stamp - Cachet) </div>		

(1) Show net weight (kg) and also quantity in the unit prescribed for category where other than net weight - Indiquer le poids net en kilogrammes ainsi que la quantité dans l'unité prévue pour la catégorie si cette unité n'est pas le poids net.
 (2) In the currency of the sale contract - Dans la monnaie du contrat de vente.

EXPORTER (Full Name & Address)	 <p style="text-align: right;"><i>Certificate No.</i></p>
CONSIGNEE (If required)	<p>GOVERNMENT OF HONG KONG</p> <p>CERTIFICATE OF HONG KONG ORIGIN</p>

Carrier	Port of Loading	Date of Departure	Country of Destination
Port of Discharge	Final Destination If on Carriage	(on or about)	Factory Number

Mark(s) & Number(s)	Number and Type of Packages & Description of Goods	Quantity or Weight (in words and figures)	Brand Names or Labels (if any)

I hereby certify that the goods described above were made in Hong Kong. I further certify that the goods described above meet the origin rules of the European Economic Community. (*)

.....
for Director of Trade, Industry & Customs

(*) The certification may be stamped on the certificate.

1 Exporter (name, full address, country) Exportateur (nom, adresse complète, pays)	ORIGINAL	2 No
	3 Quota year Année contingentaire	4 Category number Numéro de catégorie
5 Consignee (name, full address, country) Destinataire (nom, adresse complète, pays)	EXPORT LICENCE (Textile products)	
	LICENCE D'EXPORTATION (produits textiles)	
8 Place and date of shipment - Means of transport Lieu et date d'embarquement - Moyen de transport	6 Country of origin Pays d'origine	7 Country of destination Pays de destination
	9 Supplementary details Données supplémentaires	
10 Marks and numbers - Number and kind of packages - Description of goods Marques et numéros - Nombre et nature des colis - Désignation des marchandises		11 Quantity ⁽¹⁾ Quantité ⁽¹⁾
		12 FOB Value ⁽²⁾ Valeur fob ⁽²⁾
13 CERTIFICATION BY THE COMPETENT AUTHORITY - VISA DE L'AUTORITÉ COMPÉTENTE		
<p>I, the undersigned, certify that the goods described above have been charged against the quantitative limit established for the year shown in box No 3 in respect of the category shown in box No 4 by the provisions regulating trade in textile products with the European Economic Community.</p> <p>Je soussigné certifie que les marchandises désignées ci-dessus ont été imputées sur la limite quantitative fixée pour l'année indiquée dans la case 3 pour la catégorie désignée dans la case 4 dans le cadre des dispositions régissant les échanges de produits textiles avec la Communauté économique européenne.</p>		
14 Competent authority (name, full address, country) Autorité compétente (nom, adresse complète, pays)	At - À	, on - le
	(Signature)	(Stamp - Cachet)

(1) Show net weight (kg) and also quantity in the unit prescribed for category where other than net weight - Indiquer le poids net en kilogrammes ainsi que la quantité dans l'unité prévue pour la catégorie si cette unité n'est pas le poids net.
(2) In the currency of the sale contract - Dans la monnaie du contrat de vente.

EXPORT LICENCE (TEXTILES) FORM 5

Audit No. page VII-AA-11

Exporter
(Name &
Address)

HONG KONG GOVERNMENT
Import and Export Ordinance (Cap. 60)
Import and Export (General) Regulations

B.R. No.

Tel. No.

Licence No. and Date of Issue.

Receipt No. and Date of Receipt.

Consignee

Issue of this licence is approved.

for Director of Trade, Industry & Customs

MANUFACTURER'S DECLARATION

I,
principal official of
(Name and Address of Manufacturer's Co.)

hereby declare that I am the manufacturer of the goods in respect of which this application is made. ** and that I agree to supply the quota as stated below.

** Delete if not applicable.

C.O./C.P.C.
Number

Tel. No.

Date

Signature and Chop.

Carrier

Date of Departure

Country of Destination

FOR CONDITIONS OF ISSUE
PLEASE SEE OVERLEAF

WARNING: All alterations must be carried out by authorized officers. Heavy penalties are provided for false declaration and information, unauthorized alterations and misuse of this licence.

Mark(s) and Number(s)	No. of packages	Full Description of Goods (State Country of Origin of raw materials)	No. of Units	Value f.o.b. HK\$	c.i.f. value in currency of payment

Item No.	Category/Sub-Category or Commodity Item Code No.	Name of Quota/Export Authorization/Permit Holder	Quota Reference (see * below)	Quantity Shipped in Quota Units	Total Amount	Total Amount

EXPORTER'S DECLARATION

I,
principal official of
(Name and Address of Exporter's Co.)

hereby declare that I am the exporter of the
packages of goods in respect of which this application is made and that the particulars given herein are true.

* Insert here:—Type of Quota: Export Authorization Number, Swing Transfer or A—Type Transfer Number or Quota Permit Number as appropriate.

Date

Signature and Chop.

Conditions of issue of this licence include the following:

- (1) This form must be submitted in quadruplicate.
- (2) The original must be surrendered to the shipping or airline company, and returned by their agent to the Trade, Commerce & Industry Department together with the relevant manifest, within 14 days after the day on which the goods are exported as required by Section 11 of the import and export ordinance, Cap. 60.
- (3) The exporter must file an export declaration in respect of items on this licence.
- (4) This licence is valid for 28 days from the date of issue, unless otherwise stated.

Note:

Provided there are no complications, the licence will be ready for collection two clear working days (i.e. excluding Sundays and public holidays) after the date upon which the form is received.

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) N° 3589/82

ANNEX VII

referred to in Article 4

Cottage industry and folklore products

1. The exemption provided for in Article 4 in respect of cottage industry products shall apply only to the following types of product:

- (a) fabrics woven on looms operated solely by hand or foot, being fabrics of a kind traditionally made in the cottage industry of each supplier country;
- (b) garments or other textile articles of a kind traditionally made in the cottage industry of each supplier country, obtained manually from the fabrics referred to above and sewn exclusively by hand without the aid of any machine. In the case of India and Pakistan, the exemption shall apply to cottage industry products made by hand from the products described in paragraph (a);
- (c) traditional folklore products of each supplier country, made by hand, in a list annexed to the bilateral agreements concerned;
- (d) in the case of Bangladesh, Guatemala, Indonesia, Malaysia, Sri Lanka and Thailand, traditional handcraft batik fabrics and textile articles made from such batik fabrics whether sewn by hand or on a hand- or foot-operated sewing machine. Batik fabrics shall be defined as follows:

handcraft batik fabrics are made according to a traditional process whereby colours and shades are applied to white or unbleached fabric. This process is carried out by hand in three stages:

- (i) application of wax to the fabric by hand;
- (ii) dyeing or painting (colour is applied either by the traditional craft method of dyeing, or by hand painting);
- (iii) removal of wax by boiling the fabric.

These three treatments are carried out for each of the colours or shades applied to the fabrics.

2. Exemption shall be granted only in respect of products covered by a certificate conforming to the specimen attached to this Annex and issued by the competent authorities in the supplier country.

In the case of Bangladesh, Guatemala, Indonesia, Malaysia, Sri Lanka and Thailand, the following shall be entered in box 11 of the certificate:

- '(d) traditional handcraft batik fabrics and textile articles made from such batik fabrics (*)', and
- '(d) tissus artisanaux traditionnels "batik" et articles textiles fabriqués à partir de tels tissus "batik" (*)'.

In the case of India and Pakistan, the title of the certificate is as follows:

'Certificate in regard to handloom fabrics, products of the cottage industry and traditional folklore products, issued in conformity with and under the conditions regulating trade in textile products with the European Economic Community',

'Certificat relatif aux tissus tissés sur métier à main et aux produits faits avec ces tissus de fabrication artisanale et aux produits relevant du folklore traditionnel délivré en conformité avec et sous les conditions régissant les échanges de produits textiles avec la Communauté économique européenne',

and paragraph (b) in box 11 shall read as follows:

- '(b) hand-made cottage industry products made of the fabrics described under (a) (*)',
- '(b) produits de fabrication artisanale faits à la main avec les tissus décrits sous (a) (*)'.

The certificates shall specify the grounds on which exemption is granted.

3. Should imports of any product covered by this Annex reach proportions liable to cause problems within the Community, consultations with the supplying countries shall be initiated as soon as possible, with a view to resolving the situation by the adoption of a quantitative limit, in accordance with Article 11 of this Regulation (*).

(*) This arrangement does not concern India.

1. Exporter (name, full address, country) Expéditeur (nom, adresse complète, pays)	ORIGINAL		2. No	
3. Consignee (name, full address, country) Destinataire (nom, adresse complète, pays)	<p>CERTIFICATE in regard to HANDLOOMS, TEXTILE HANDICRAFTS and TRADITIONAL TEXTILE PRODUCTS, OF THE COTTAGE INDUSTRY, issued in conformity with and under the conditions regulating trade in textile products with the European Economic Community</p> <p>CERTIFICAT relatif aux TISSUS TISSÉS SUR MÉTIERS À MAIN, aux PRODUITS TEXTILES FAITS À LA MAIN, et aux PRODUITS TEXTILES RELEVANT DU FOLKLORE TRADITIONNEL, DE FABRICATION ARTISANALE, délivré en conformité avec et sous les conditions régissant les échanges de produits textiles avec la Communauté économique européenne</p>			
6. Place and date of shipment — Means of transport Lieu et date d'embarquement — Moyen de transport	4. Country of origin Pays d'origine	5. Country of destination Pays de destination		
8. Marks and numbers — Number and kind of packages — DESCRIPTION OF GOODS Marques et numéros — Nombre et nature des colis — DÉSIGNATION DES MARCHANDISES	7. Supplementary details Données supplémentaires		9. Quantity Quantité	10. FOB Value Valeur FOB
<p>11. CERTIFICATION BY THE COMPETENT AUTHORITY — VISA DE L'AUTORITÉ COMPÉTENTE</p> <p>I, the undersigned, certify that the consignment described above includes only the following textile products of the cottage industry of the country shown in box No 4</p> <p>a) fabrics woven on looms operated solely by hand or foot (handlooms) (1)</p> <p>b) garments or other textile articles obtained manually from the fabrics described under a) and sewn solely by hand without the aid of any machine (handicrafts) (2)</p> <p>c) traditional folklore handicraft textile products made by hand, as defined in the list agreed between the European Economic Community and the country shown in box No 4</p> <p>Je soussigné certifie que l'envoi décrit ci-dessus contient exclusivement les produits textiles suivants relevant de la fabrication artisanale du pays figurant dans la case 4</p> <p>a) tissus tissés sur des métiers actionnés à la main ou au pied (handlooms) (1)</p> <p>b) vêtements ou autres articles textiles obtenus manuellement à partir de tissus décrits sous a) et cousus uniquement à la main sans l'aide d'une machine (handicrafts) (2)</p> <p>c) produits textiles relevant du folklore traditionnel fabriqués à la main, comme définis dans la liste convenue entre la Communauté économique européenne et le pays indiqué dans la case 4</p>				
12. Competent authority (name, full address, country) Autorité compétente (nom, adresse complète, pays)	<p>At — À _____, on — le _____</p> <p>(Signature) (Stamp — Cachet)</p>			

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) N° 3589/82

ANNEX XIII

referred to in Article 6

Outward processing traffic

Article 5

The certificate of origin provided for in Article 1 of Annex V to this Regulation shall be issued by the competent governmental authorities in the supplier country concerned, in accordance with the provisions of Annex V, for all products covered by this Annex. Certificates so issued shall bear a reference to the prior authorization referred to in Article 4 as evidence that the processing operation indicated in the prior authorization has been carried out in that supplier country.

Failure to comply with this provision shall not entail the *ipso facto* rejection of the prior authorization, except where there is grave suspicion of fraudulent practice or serious irregularity and subject to the appropriate precautionary measures to be taken before the products are given clearance.

ORIGIN : COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) n° 616/78

COUNCIL REGULATION (EEC) No 616/78

of 20 March 1978

on proof of origin for certain textile products falling within Chapter 51 or Chapters 53 to 62 of the Common Customs Tariff and imported into the Community,
and on the conditions for the acceptance of such proof

- OJ n° L 84 of 31.3.1978, p. 1

MODIFICATIONS (within the text):

1. Art. 4 : modified by Council Regulation (EEC) n° 1681/81 of 11 June 1981 (OJ n° L 169 of 26.6.1981, p. 5)
2. Art. 4 & 4a, ad. art. 4b by Council Regulation (EEC) N° 3626/83 of 19.12.1983 (O.J. N° L360 of 23.12.1983, p. 5)

Article 1

When imported into the Community, textile products falling within Chapter 51 or Chapters 53 to 62 of the Common Customs Tariff, listed in Annex A to Regulation (EEC) No 3019/77, must be accompanied by proof of origin in accordance with the procedures set out below.

Article 2

The products listed in Groups I and II of Annex A to Regulation (EEC) No 3019/77 must be accompanied by a certificate of origin complying with Article 9 of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods⁽¹⁾.

Article 3

1. Products other than those referred to in Article 2 must be accompanied by a declaration by the exporter or supplier on the invoice or, if there is no invoice, on another commercial document relating to the products to the effect that they originate in the third country where the declaration was drawn up and comply with the criteria for determining origin referred to in Article 5.
2. Notwithstanding paragraph 1 above, certificates of origin may be issued for these products under the conditions specified in Article 2.
3. Notwithstanding the production of the declaration of origin referred to in paragraph 1, the competent authorities within the Community may, if there is cause for serious doubt, demand any additional proof with the object of ensuring that the declaration of origin complies with the criteria for determining origin referred to in Article 5.

(1) See Regulation (EEC) N° 3589/82, articles 1-4 and annexes V, VI (Part III), VII and XIII.
(O.J. N° L374/82, p. 106)

ORIGIN : COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) n° 616/78

'Article 4

1. In order to ensure that measures of commercial policy provided for in the textile sector are correctly applied, each Member State shall work together with the Commission in the framework of Council Regulation (EEC) No 1468/81 of 19 May 1981 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs or agricultural matters⁽¹⁾. To this end, each Member State shall communicate to the Commission as soon as possible all the useful information in its possession concerning important cases of abuses or irregularities which come to its notice or which it has valid reason to presume exist with regard to such measures of commercial policy. The Commission shall inform the other Member States thereof. Furthermore, Member States shall, on their own initiative or at the request of the Commission, provide additional information including copies of all documentation, possibly in the form of an extract, necessary to determine the facts fully and to establish proof of abuses or irregularities with regard to the third countries concerned with a view to:

- (i) implementing administrative cooperation with third countries as provided for in Article 4a (2);
- (ii) adjusting quantitative limits established for imports of textile products in accordance with the procedure laid down in bilateral agreements or in Community law;
- (iii) carrying out the missions referred to in Article 4b.

2. At the request of a Member State or on its own initiative, the Commission shall examine at the earliest opportunity with Member States all questions relating to the application of paragraph 1, and proceed with exchanges of views which will enable Member States and the Commission to complete their information and to present any possible observations on cases concerning the application of paragraph 1.

3. When paragraph 1 has been applied to the products provided for in Article 3, the Committee on Origin shall, pursuant to the procedure laid down in Article 13 of Regulation (EEC) No 802/68, examine whether to require that a certificate of origin be produced for the products concerned and with regard to the third countries concerned in accordance with Article 2.

The decision shall be taken in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

⁽¹⁾ OJ No L 144, 2. 6. 1981, p. 1.

'Article 4a

1. Information communicated in whatever form pursuant to Article 4, including information obtained as a result of the missions referred to in Article 4b, shall be of a confidential nature. It shall be covered by the obligation of professional and commercial secrecy and shall enjoy the protection extended to like information under both the national law of the Member State which received it and the corresponding provisions applying to the Community authorities.

2. The information obtained pursuant to Article 4 may, following concertation with the Member State which supplied it, be communicated to third countries in order to ensure that measures of commercial policy provided for in the textile sector are correctly applied. In cases of such communication, protection equivalent to that provided for in paragraph 1 shall be assured by appropriate means.

3. The information referred to in paragraph 1 may not, in particular, be sent to persons other than those whose duties require that they have access to it, nor may it be used for purposes other than those provided for in this Regulation.

4. The terms of this Regulation shall not bind the administrative authorities of a Member State to communicate information where to do so would be likely to prejudice public policy or any other fundamental interests of the State where such authorities are established.

5. The terms of this Regulation shall not bind the administrative authorities of a Member State to communicate information which is covered by the confidentiality of judicial proceedings without the prior consent of the judicial authority concerned.

6. Reasons shall be stated for any refusal to communicate such information.

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) N° 616/78

Article 4b

1. For the purposes of ensuring that measures of commercial policy provided for in the textile sector are correctly applied, the Commission shall, in particular, carry out Community administrative cooperation and investigate missions in third countries in cooperation with Member States under the following terms:

- (i) the Commission may undertake such missions on its own initiative or at the request of the Member State(s) concerned;
- (ii) such missions shall be carried out by Commission officials and by experts designated by the Member State(s) concerned to carry out such tasks;
- (iii) the Member States and the Commission shall make available the information and documentation necessary for execution of the missions to be carried out in accordance with the procedure laid down in Article 4;
- (iv) mission expenses incurred in carrying out tasks referred to in this Article shall be reimbursed by the Commission.

2. The Commission shall inform the Member States of the results of the mission referred to in paragraph 1.

Article 5

The certificates and declarations of origin referred to in this Regulation may be accepted only if they fulfil the criteria for determining origin laid down by the laws in force in the Community.

Article 6

Where different criteria for determining origin are laid down for products falling within the same heading of the Customs Cooperation Council Nomenclature, certificates or declarations of origin must contain a sufficiently detailed description of the goods to enable the criterion to be determined on the basis of which the certificate was issued or the declaration drawn up.

Article 7

1. Certificates of origin shall be issued and declarations of origin drawn up in the country in which the goods originate.

2. However, where goods are imported directly from the country of origin but arrive via another country, certificates of origin issued in the latter country shall be accepted subject to checking that

such certificates are admissible on the same basis as those issued by the country of origin.

3. Paragraph 2 shall not apply if quantitative limits have been fixed or agreed for the products in question with respect to the country of issue of the certificate of origin.

Article 8

1. EUR.1 and EUR.2, A.CY.1 and A.CY.2, A.E.1 and A.E.2, A.ET.1 and A.ET.2, A.RL.1 and A.RL.2 movement certificates and forms and Form A certificates of origin and APR forms produced when goods are imported into the Community for the purpose of obtaining a tariff preference shall be accepted in place of the proof of origin referred to in Article 1.

2. The proof of origin referred to in Article 1 shall not be required for goods accompanied by a certificate corresponding to the specimens and satisfying the conditions laid down by Regulations (EEC) No 2635/77⁽¹⁾ and (EEC) No 2636/77⁽²⁾ and by any corresponding provisions subsequently substituted for them.

3. Paragraph 2 shall also apply to goods accompanied by a certificate corresponding to the specimen and satisfying the conditions laid down in Annex D to Regulation (EEC) No 3019/77 and by any corresponding provisions subsequently substituted for or added to it.

4. Non-commercial imports, exempted from the production of the documents referred to in paragraph 1 in accordance with the provisions of the preferential arrangements concerned, shall not be subject to this Regulation.

5. The conditions whereby this Regulation shall apply to non-commercial imports other than those mentioned in paragraph 4 shall be adopted by 1 April 1979 under the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

Until such arrangements are implemented, Member States may maintain the national arrangements which they apply in this field.

Article 9

Member States shall notify the Commission of measures taken for the purpose of applying this Regulation.

Article 10

Goods shipped before 1 May 1978 may be imported without production of the proof of origin referred to in Article 1 until 31 August 1978.

⁽¹⁾ OJ No L 307, 30 11. 1977, p. 1.

⁽²⁾ OJ No L 307, 30 11. 1977, p. 42.

ORIGIN : COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) n° 636/82

COUNCIL REGULATION (EEC) No 636/82

of 16 March 1982

establishing economic outward processing arrangements applicable to certain textile and clothing products reimported into the Community after working or processing in certain third countries

- O.J. n° L 76 of 20.5.1982, p. 1

1. Art. 12 para. 3 a) modified by the Act of Accession of Spain and Portugal of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 139)

ORIGIN : COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) 636/82

Article 1

1. This Regulation lays down the conditions for the application of economic outward processing arrangements (hereinafter referred to as 'the arrangements') to textile products and clothing listed in Chapters 50 to 62 of the Common Customs Tariff and resulting from outward processing operations.

2. For the purposes of this Regulation 'outward processing operations' (hereinafter referred to as 'processing operations') means the operations which consist in the processing in a third country of goods temporarily exported from the Community for subsequent reimportation in the form of compensating products.

3. The provisions of this Regulation apply to textile products and clothing resulting from processing operations in a third country whenever there are arrangements on import limits or surveillance with regard to imports of textile products and clothing from the said third country and whenever there are specific measures applicable to products resulting from a processing operation in the case of those products and that third country.

4. For the purposes of this Regulation :

- (a) 'compensating products' means products resulting from the use of goods which have undergone the processing operations referred to in Article 2 (2) (d);
- (b) 'goods' means goods exported from the customs territory of the Community to a third country to undergo these processing operations.

Article 2

1. The benefit of the arrangements shall be accorded only to natural or legal persons established within the Community.

2. Any person referred to in paragraph 1 applying to benefit under the arrangements must fulfil the following conditions :

- (a) that person must manufacture for his own account, in his or her factory situated in the Community, products which are similar to and at the same stage of manufacture as the compensating products in respect of which the application for the arrangements is made ;
- (b) that person may have compensating products manufactured, in a third country, by means of processing operations within the limits of annual quantities fixed by the competent authorities of the Member State where the application is made, and subject to the conditions laid down in Article 3 ;

- (c) the goods which that person exports temporarily for processing operations must be in free circulation within the meaning of Article 9 (2) of the Treaty and of Community origin within the meaning of Regulation (EEC) No 802/68 (1) and its implementing regulations. Derogations from the provisions of this subparagraph may be granted by Member States' authorities only in respect of goods of which Community production is insufficient. Such derogations may not be granted in respect of more than 14 % of the total value of the goods (2) in respect of which the benefit of the arrangements was granted in the Member State concerned during the previous year.

The Member State shall communicate quarterly to the Commission the main aspects of the derogations thus granted, *viz.* the nature, origin and quantities of the goods in question originating outside the Community. The Commission shall communicate this information to the other Member State with a view to an examination by the Committee referred to in Article 12 ;

- (d) the processing operations to be carried out in third countries must not be more extensive than those stipulated for each product in the Annex. The processing operations to be carried out may, however, be less extensive than those stipulated for each product in the Annex.

3. Member States may derogate from the provisions of paragraph 2 (a) in respect of persons not fulfilling the conditions laid down in that paragraph.

Such derogations shall apply only to the amount of the total quantities imported under specific arrangements of the type defined in Article 1 (3) during one of the two years preceding the entry into force of this Regulation, and to products not different in kind or purpose.

Where, following the entry into force of this Regulation, a specific arrangement of a type defined in Article 1 (3) is established for the first time with regard to a country, and replaces for certain quantities the non-specific import limitation arrangement previously applicable to such quantities without, however, giving rise to an overall increase in the import possibilities as a result of the cumulative application of the two arrangements, similar derogations may be applied up to the limit of the quantities of products resulting from processing operations which were previously imported under the non-specific import limitation arrangement.

(1) OJ No L 148, 28. 6. 1968, p. 1.

(2) 'Total value of the goods' means :

- in the case of the goods imported beforehand, their value for customs purposes as defined by Regulation (EEC) No 1224/80 (OJ No L 134, 31. 5. 1980, p. 1) ;
- in all other cases, the ex-factory price.

ORIGIN : COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) n° 636/82

The derogations referred to in the preceding subparagraphs shall apply with priority to those persons who have previously benefited from the specific arrangements referred to above. However, where those persons do not use the total quantities to which they are entitled, the remainder of such quantities may be accorded to other persons.

Cases of the application of this paragraph shall be communicated to the Commission, which shall forward them to Member States with a view to annual examination by the Committee referred to in Article 12.

Article 3

The competent authorities of each Member State shall distribute between the beneficiaries of the arrangements referred to in Article 2 the annual quantities of compensating products whose reimportation the Member State concerned is allowed to authorize under the specific import arrangements referred to in Article 1 (3).

Without prejudice to Article 2 (3), this distribution shall be made whilst ensuring that the objective of maintaining the industrial activity of the beneficiary in the Community, as laid down in Article 2 (2) (a), is respected both as regards the nature of the products and their quantities expressed in physical units or added value.

Article 4

1. The competent authorities of the Member State into which the compensating products are to be reimported shall issue a prior authorization to those applicants who meet the conditions laid down in this Regulation.
2. The prior authorization may be issued either globally once per year for all the quantity allocated to the applicant under Article 2 (2) (b) or progressively during the course of the year by successive partial deductions from the quantity allocated until it has been exhausted.
3. The applicant shall submit to the competent authorities the contract concluded with the undertaking responsible for carrying out the processing operations for his account in the third country, or any evidence considered by the said authorities to be equivalent thereto.

Article 5

1. Prior authorization shall be granted only where it is possible for the competent authorities to identify temporarily exported goods in the reimported compensating products.
2. The competent authorities may refuse entitlement under the scheme where they find that they are unable to obtain all the necessary guarantees to enable

them to exercise effective control over the observance of the provisions of Article 2.

3. The prior authorization shall lay down the conditions under which the processing operation is to take place; these shall include:

- the quantities of goods to be exported and of products to be reimported, calculated by reference to the rate of yield fixed in the light of the technical data relating to the processing operation or operations to be carried out, if the data have been established or, if not, the data available in the Community for operations of the same kind,
- the procedures for identifying the temporarily exported goods in the compensating products,
- the time limit for reimportation depending upon the time necessary to carry out the processing operation or operations.

4. In administering the granting of authorizations the competent authorities shall take into account the level of employment in the factory or factories of the applicant.

Article 6

The prior authorization issued by the competent authorities shall be submitted to the customs office concerned at the time of temporary exportation for the purposes of accomplishing the customs formalities.

Article 7

Member States shall provide the Commission with statistical information relating to prior authorizations issued each month before the 10th of the following month.

If the Commission so requests the Member States shall notify it of any refusal of prior authorization together with the reasons, relative to the conditions in this Regulation, why such authorization was withheld.

Article 8

1. Without prejudice to the following paragraphs, and provided the conditions laid down in the authorization are complied with and the other customs formalities normally required at the time of importation are observed, the reimportation of the compensating products may not be refused by the Member State that issued the prior authorization for those products.
2. Such products may not be reimported into a Member State other than that in which the prior authorization was issued.
3. When the compensating products are reimported into the Community the person declaring them shall submit to the competent authorities, without prejudice to any other Community rules governing trade with the third country concerned, the prior authorization together with proof that the processing operation has in fact been performed in the third country stated in the prior authorization.

ORIGIN : COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) n° 636/82

Article 9

The competent authorities of the Member State concerned may, where it is justified by the circumstances :

- grant an extension of the time limit originally fixed for reimportation,
- allow the compensating products to be reimported in several consignments ; where this is done, a note shall be made on the prior authorization as and when each consignment arrives.

The competent authorities of the Member State concerned may also allow the reimportation of the compensating products even if not all the processing operations provided for in the prior authorization have been performed.

Article 10

Member States shall communicate to the Commission figures relating to all reimportations carried out on their territory within the framework of this Regulation. The Commission shall communicate this information to the Member States.

Article 11

The arrangements provided for in this Regulation shall replace all other economic outward processing arrangements currently applied by the Member States in respect of the products referred to in Article 1.

Council Directive 76/119/EEC, as well as provisions taken for its application, shall not be affected.

Article 12

1. A committee on economic outward processing arrangements for textiles (hereinafter called 'the Committee') shall be set up and shall consist of representatives of the Member States, with a representative of the Commission acting as chairman.

The Committee shall draw up its own rules of procedure.

2. The Committee may examine all questions relating to the application of this Regulation referred to it by its chairman either on his own initiative or at the request of a representative of a Member State.

3. The provisions required for the application of this Regulation shall be adopted in accordance with the procedure laid down below :

(a) The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted.

The Committee shall deliver an opinion on the draft within a time limit set by the chairman having regard to the urgency of the matter. Decisions shall be taken by a majority of 54 votes, the votes of the Member States being weighted as provided for in Article 148 (2) of the Treaty. The chairman shall not vote.

(b) (i) If the proposed provisions are in accordance with the opinion of the Committee, they shall be adopted in a Commission Regulation.

(ii) If the proposed provisions are not in accordance with the opinion of the Committee or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal with regard to the provisions to be adopted. The Council shall act by a qualified majority.

(iii) If, within one month of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.

Article 13

This Regulation shall enter into force on 1 September 1982.

ORIGIN : COMMON RULES FOR TEXTILE PRODUCTS

Regulation (EEC) 636/82

ANNEX

List of maximum processing levels referred to in Article 2 (2) (d)

Compensating products by categories ⁽¹⁾	Maximum processing level
<i>Categories</i> 4, 5, 6, 7, 8, 10, 11, 12, 13, 14 A, 14 B, 15 A, 15 B, 16, 17, 18, 21, 24, 25, 26, 27, 28, 29, 30 A, 30 B, 31, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 85, 86, 87, 91	<i>Operation</i> Processing from woven or knitted fabrics ⁽²⁾

⁽¹⁾ Categories refer to those listed in Annex I to Council Regulation (EEC) No 3059/78 (OJ No L 365, 27. 12. 1978).

⁽²⁾ However, the operation whereby fully fashioned knitwear is obtained from yarn may also count as a processing operation within the meaning of this Regulation, provided that the temporary exports of yarn authorized for this purpose by a Member State in any year do not exceed 7 % by weight of the total temporary exports authorized by that Member State in the previous year under specific arrangements of the type referred to in Article 1 (3).

Member States shall inform the Commission of the prior authorizations issued under these provisions indicating the quantities of compensating products to which the authorizations refer. The Commission shall forward this information to the other Member States with a view to an annual examination within the Committee referred to in Article 12.

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) N° 1828/83

COMMISSION REGULATION (EEC) No 1828/83

of 30 June 1983

on the form of prior authorizations to be granted for the economic outward
processing traffic in textile and clothing products and the procedures for issuing
and checking such authorizations

O.J. N° L180 of 05.07.1983, p. 16

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) 1828/83

Article 1

The form of the prior authorizations referred to in Article 4 of Regulation (EEC) No 636/82 and the procedures whereby such authorizations are to be issued and checked by the competent authorities of the Member States shall be those laid down by this Regulation, subject to the transitional arrangements provided for in Article 18.

Article 2

Prior authorization forms shall conform to the specimen in the Annex, except as specified in Article 4.

Article 3

Prior authorizations may be made out in the form specified in Article 2 to cover part only of a quantity of compensating products in respect of which an initial prior authorization has previously been issued. The procedure for the issue of such partial prior authorizations is laid down in Article 9.

Article 4

Article 2 shall not apply to the initial prior authorizations on the basis of which partial prior authorizations are subsequently to be issued.

Article 5

The amounts of compensating products shall be charged against any quantitative limits or entered under any surveillance arrangements established as specific measures as referred to in Article 1 (3) of Regulation (EEC) No 636/82 at the time when the prior authorization is issued.

Article 6

Article 5 shall not be held to prevent the competent authorities from provisionally allocating in advance to applicants for the economic outward processing arrangements the quantity of compensating products to which they may be entitled under Article 2 (2) (b) of Regulation (EEC) No 636/82.

Article 7

Each prior authorization shall be issued in respect of one category of compensating product and one processing country only. However, a prior authorization may be issued in respect of more than one category where the categories in question are covered by a single specific measure within the meaning of Article 1 (3) of Regulation (EEC) No 636/82.

Article 8

Prior authorizations may be issued without any indication having been given of the quantity of goods of Community origin to be exported or of the procedures for identifying them.

Such indications shall, in that case, be supplied by the customs authority of the Member State issuing the prior authorization.

Article 9

Partial prior authorizations shall be issued in accordance with one of the following procedures, as specified by the competent authorities:

- they may be issued progressively by the authority which issued the initial prior authorization,
- they may be issued by a customs office upon presentation of the initial prior authorization, provided such office is situated in the Member State where the said initial prior authorization was issued,
- they may be issued, in accordance with a simplified advance endorsement procedure, by the authority which issued the initial prior authorization.

Article 10

The procedure described in the third indent of Article 9 may be used only for firms that have been approved by the competent authorities which issued the initial prior authorization and that offer such guarantees as the said authorities may consider relevant.

Article 11

When issuing prior authorizations, the competent authorities may set time limits for the completion of temporary export formalities.

They may also require that the holder of the authorization carry out the temporary export and/or reimport formalities at a specific customs office. However, such requirement may not constitute an obstacle to the procedure described in Article 14.

Article 12

The customs office where the temporary export formalities are carried out shall:

ORIGIN: COMMON RULES FOR TEXTILE PRODUCTS
Regulation (EEC) N° 1828/83

- (a) carry out any necessary checks on the goods to be temporarily exported;
- (b) charge against the prior authorization the quantity of temporarily exported goods in respect of which a derogation has been accorded under Article 2 (2) (c) of Regulation (EEC) No 636/82;
- (c) return the prior authorization to the holder, with the official proof of temporary export of the goods which is to be presented upon reimport of the compensating products.

Article 13

Where the holder of a prior authorization is asked to supply further proof of the declared origin of the goods, such a request may not in itself be used to prevent the export of the goods.

Article 14

1. Temporary export formalities may be completed in a customs office of a Member State other than that which issued the prior authorization. The said customs office shall carry out the checks and formalities specified in Article 12 as though the authorization had been issued by the Member State where that office is situated.

2. The customs authorities of the Member State of temporary export may require that the holder of the authorization carry out the temporary export formalities in a specific customs office.

3. The customs authorities of the Member State of export shall, at the request of the holder of the prior authorizations, issue an INF 2 sheet conforming to the model laid down in Commission Directive 76/447/EEC⁽¹⁾.

Article 15

1. Upon reimport of the compensating products, the prior authorization in the form specified in Article 2 shall be presented at the customs office where the reimport formalities are to be carried out. Where products are reimported in split consignments, the prior authorization shall be presented at the time of reimport of each such consignment.

2. Official proof of the temporary export of the quantity and type of good covered by the prior authorization shall be presented at the customs office of reimport.

3. The customs office may take appropriate measures to ensure that the conditions of the prior authorization have been met.

4. The customs office shall only accept the prior authorization for the compensating products corresponding to the quantity and type of goods actually exported.

Article 16

1. The authority which issued the prior authorization shall be notified without delay of any contravention of this Regulation.

2. Where a prior authorization is withdrawn from the holder or expires before some or all of the compensating products have been reimported, the competent authority shall cancel in whole or in part entries against quantitative limits or surveillance arrangements made at the time when such authorization was issued pursuant to Article 5.

3. The Commission shall be notified, should it so request, of action taken pursuant to paragraph 2.

Article 17

Member States shall take the necessary steps to see that prior authorizations issued under this Regulation replace any import licence or authorization currently required on import of products to which Regulation (EEC) No 636/82 applies.

Article 18

Member States may defer implementation of Article 2 until 31 December 1983.

Article 19

This Regulation shall enter into force on the 45th day following its publication in the *Official Journal of the European Communities*.

⁽¹⁾ OJ No L 121, 8. 5. 1976, p. 52.

EUROPEAN COMMUNITY

ANNEX

PRIOR AUTHORIZATION for economic outward processing (textile or clothing products)		1 (a)		
No ORIGINAL				
2 Country of processing				
3 Holder of the authorization				
4 Description of compensating products to be reimported				
5 Statistical No				
6 Category No				
7 Quantity or value				
8 Order No — Description of goods to be temporarily exported		9 Origin	10 Statistical No	11 Quantity
12 For official use (b)				
13 Last day of validity		14 Means of identification specified		
15 Authorization issued on by		16 Validity prolonged until on		
(Pre-printed or other stamp)		(Signature)		(Stamp) (Signature)

(a) This box may be used for a dry stamp and perforation of the issuing authority. In such case box 15 shall not be stamped.
 (b) To be used where necessary to indicate the global value of the goods to be exported and the global value of goods of non-Community origin.

EUROPEAN COMMUNITY

PRIOR AUTHORIZATION for economic outward processing (textile or clothing products)		1 (a)				
No COPY No 2						
2 Country of processing						
3 Holder of the authorization						
4 Description of compensating products to be reimported						
5 Statistical No						
6 Category No						
7 Quantity or value						
8 Order No — Description of goods to be temporarily exported				9 Origin	10 Statistical No	11 Quantity
12 For official use (b)						
13 Last day of validity			14 Means of identification specified			
15 Authorization issued on by			16 Validity prolonged until on			
(Pre-printed or other stamp)			(Signature)			
(Signature)			(Stamp)			
(Signature)			(Signature)			

(a) This box may be used for a dry stamp and perforation of the issuing authority in such case box 15 shall not be stamped
 (b) To be used where necessary to indicate the global value of the goods to be exported and the global value of goods of non Community origin

SPECIAL PROVISIONS CONCERNING PROOF OF ORIGIN

COMMISSION DECISION

of 20 December 1979

on surveillance and protective measures which Member States may be authorized to take in respect of imports of certain products originating in third countries and put into free circulation in another Member State

(80/47/EEC)

Article 1

Scope

This Decision shall apply to imports into a Member State of products originating in a third country which have been put into free circulation in the Community, in cases where they are subject either to quantitative import restrictions in that Member State or to voluntary export restraint measures applied by the third country concerned by virtue of a trade agreement and are likely to be the subject of protective measures under Article 115 of the Treaty.

Article 2

Intra-Community surveillance

1. Where there is a danger that imports into a Member State of a product referred to in Article 1 will give rise to economic difficulties, imports of that product may, following an authorization given by the Commission for a specific period, be made subject to the issue of an import document.

2. Without prejudice to the provisions of Article 3, this document shall be issued by the Member State concerned, for any quantity requested and free of charge, within a maximum period of five working days from the date of the application by the importer irrespective of where he has his place of business in the Community.

3. For the purpose of obtaining the prior authorization referred to in paragraph 1, the Member State shall supply the following particulars in its request to the Commission:

- (a) a description of the product and details of its trade designation, its heading number in the Common Customs Tariff, the NIMEXE code and its country of origin;
- (b) the rules governing direct imports *vis-à-vis* the country of origin and other third countries, including the volume and/or quantity of import opportunities, together with the economic considerations on which such are based;
- (c) the volume or quantity of imports of the product in question:
 - originating in the third country concerned, broken down between direct imports and imports of products in free circulation,

- originating in all third countries,
- originating in the Community;

(d) the economic difficulties of which there is alleged to be a danger, as indicated by factors such as consumption of the product and the respective market shares held by national production, the third country concerned and all third countries.

The information required under subparagraphs (c) and (d) shall cover the two preceding years and the current year. Where this information cannot be supplied with the accuracy required or cannot be supplied in time, the Member State's request shall contain the information available.

4. The Member State that has received the authorization referred to in paragraph 1 may require from an applicant for an import document only the following information and data:

- (a) name of the importer and of the consignor in the exporting Member State;
- (b) the country of origin and the exporting Member State;
- (c) a description of the product with details of:
 - its trade designation,
 - its heading number in the Common Customs Tariff and the NIMEXE code;
- (d) the value and the quantity of the product in the units customarily in use in trade;
- (e) the scheduled date or dates for delivery;
- (f) supporting evidence that the product is in free circulation. Failing such supporting evidence, the validity of the import document shall be limited to a period of one month following the issue of the document.

Article 3

Protective measures

1. Where imports into a Member State of a product referred to in Article 1 give rise to economic difficulties, the Member State in question may take protective measures after obtaining the prior authorization of the Commission, which shall determine the conditions and details of such measures.

2. For the purpose of obtaining such authorization the Member State shall supply in its request to the Commission the following particulars and data, in addition to those referred to in Article 2 (3) (a) and (b):

SPECIAL PROVISIONS CONCERNING PROOF OF ORIGIN

- (a) the exporting Member State ;
- (b) the date on which the application for an import document was made ;
- (c) the volume or quantity of imports of the product in question actually effected or authorized :
 - (i) originating in the third country concerned, broken down between direct imports and imports of production in free circulation,
 - (ii) originating in other third countries in respect of which the requesting Member State maintains similar import arrangements or arrangements having equivalent effect,
 - (iii) originating in all third countries,
 - (iv) originating in the Community ;
- (d) where possible, the volume or quantity of re-exports of the product originating in the third country concerned to other Member States and to third countries ;
- (e) the alleged economic difficulties as shown by the trend of such factors as : production, utilization of capacity, consumption, respective market shares held by the third country concerned, all third countries and national production, prices, profits or losses, employment.

The information required under subparagraphs (c), (d) and (e) shall cover the two preceding years and the current year. Where this information cannot be supplied with the accuracy required or cannot be supplied in time, the Member State's request shall contain the information available.

3. The introduction of the request by the Member States may not prevent the issue under the conditions and within the period laid down in Article 2 of import documents for which application was made prior to the Commission's decision.

4. However, where the Member State finds that the volume or total quantity covered by applications pending in respect of the product in question originating in the third country concerned is more than, either 5 % of possible direct imports from the third country concerned or 1 % of the total extra-EEC imports during the latest 12 month period for which statistical information is available :

- (i) the maximum period for the issue of import documents shall be increased to 10 working days from the date of the application by the importer ;
- (ii) the Member State may reject the application for import documents if the Commission's decision authorizes it to do so.

5. The Member State shall inform applicants for import documents of the introduction of a request for protective measures, a copy of which shall be sent to the other Member States.

6. The Commission shall decide on the request of the Member State within five working days of its receipt.

*Article 4***Proof of origin**

1. As part of the completion of formalities in connection with the importation of products which are subject to intra-Community surveillance measures or protective measures, the relevant authorities of the importing Member State may ask the importer to state the origin of the products on the customs declaration or on the application for an import document.

2. Additional proof may be requested only in cases where serious and well-founded doubts make such proof essential in order to establish the true origin of the products in question. However, a request for such additional proof may not in itself prevent the import of the goods.

*Article 5***Transitional and final provisions**

1. This Decision shall apply from 1 April 1980.
2. Commission Decision 71/202/EEC of 12 May 1971 (1), as amended by Decision 73/55/EEC of 9 March 1973 (2), shall be repealed as from that date.
3. Measures taken by the Member States in accordance with Article 1 of Decision 71/202/EEC shall remain valid until the grant of an authorization by the Commission pursuant to Article 2 of this Decision, or until 30 June 1980, whichever is the earlier.
4. Requests for such authorizations must be lodged with the Commission not later than 30 April 1980.
5. The Commission's decision on the requests will be taken not later than 30 June 1980.

Article 6

This Decision is addressed to the Member States.

Done at Brussels, 20 December 1979.

ORIGIN RULES FOR THE APPLICATION OF PREFERENTIAL SYSTEMS

INTRODUCTION

At the present time for certain preferential agreements the origin rules have been transposed into the Harmonized Goods Description and Coding System (H.S.). For other preferential agreements this is not yet the case.

For this reason the section on preferential rules of origin is structured as follows:

- I. This amendment contains, in the following order, the provisions concerning rules of origin and methods of administrative cooperation for the agreements and preferential arrangements already based on the H.S.:
 - A) Agreements with the EFTA countries
(Austria, Finland, Iceland, Norway, Sweden, Switzerland)
 - B) Arrangements in respect of the Canary Islands, Ceuta and Melilla
 - C) Arrangements for trade between Spain and Portugal during the transition period
 - D) Generalized System of Preferences in respect of developing countries
 - E) Arrangements in respect of the occupied territories
 - F) Combined list for all agreements and arrangements listed under A) to E)

- II. The second part contains all the other preferential agreements for which at the present time the H.S. based rules have not yet entered into force.

For this part the previous presentation has been retained and only the references to the agreements and arrangements given under I. have been deleted.

ORIGIN RULES FOR THE APPLICATION OF PREFERENTIAL SYSTEMS

I List of ACP States

Angola
Antigua and Barbuda
Bahamas
Barbados
Belize
Benin
Botswana
Burkina Faso
Burundi
Cameroon
Central African Republic
Chad
Comoros
Congo
Dominica
Equatorial Guinea
Ethiopia
Fiji
Gabon
Gambia
Ghana
Grenada
Guinea
Guinea Bissau
Guyana
Ivory Coast
Jamaica
Jibuti
Kenya
Kiribati
Lesotho
Liberia
Madagascar
Malawi
Mali
Mauritania
Mauritius
Mozambique
Niger
Nigeria
Papua New Guinea
Republic of Cape Verde
Rwanda
São Tomé and Príncipe
Senegal
Seychelles
Sierra Leone
Solomon Islands
Somalia
St Christopher and Nevis
St Lucia
St Vincent
Sudan
Sunnam
Swaziland
Tanzania
Togo
Tonga
Trinidad and Tobago
Tuvalu
Uganda
Vanuatu
Western Samoa
Zaire
Zambia
Zimbabwe

ORIGIN RULES FOR THE APPLICATION OF PREFERENTIAL SYSTEMS

2 List of the overseas countries and territories

1. Overseas countries of the Kingdom of the Netherlands:
 - the Netherlands Antilles (Aruba, Bonaire, Curaçao, St Martin, Saba, St Eustatius).
2. Overseas territories of the French Republic:
 - New Caledonia and Dependencies,
 - Wallis and Futuna Islands,
 - French Polynesia,
 - French Southern and Antarctic Territories.
3. Territorial Collectivity of the French Republic
 - Mayotte
 - St. Pierre and Miquelon
4. Overseas countries and territories of the United Kingdom of Great Britain and Northern Ireland
 - Anguilla
 - Cayman Islands,
 - Falkland Islands and Dependencies,
 - Turks and Caicos Islands,
 - British Virgin Islands,
 - Montserrat,
 - Pitcairn,
 - St Helena and Dependencies,
 - British Antarctic Territory,
 - British Indian Ocean Territory

ORIGIN: AGREEMENTS AND LISTS A, B and C

KEY TO ABBREVIATIONS

- A : Austria
- A.G. : Andean Group: regional group within the Generalized System of Preferences (list: page VII-B-0-2)
- ACP : Africa - Caribbean - Pacific (list: page VII-B-0-1)
- ASEAN : Association of South East Asian Nations: regional group within the Generalized System of Preferences (list: page VII-B-0-2)
- CACM : Central American Common Market: regional group within the Generalized System of Preferences (list: page VII-B-0-2)
- CY : Cyprus
- EFPA : European Free Trade Association
- FI : Faroe Islands
- GSP : Generalized System of Preferences
- IC : Iceland
- IL : Israel
- JO : Jordan
- M : Morocco
- MAL : Malta
- M.C. : Malta + Cyprus
- Mgh : Magreb (Algeria, Morocco, Tunisia)
- Msh : Mashrek (Egypt, Jordan, Lebanon, Syria)
- OCT : Overseas countries and territories (list: page VII-B-0-6)
- P : Portugal
- Y : Yugoslavia
-
- a.exc. : all States except (the State indicated)
- o.f. : provision applicable only to the State indicated
- * : asterisk or asterisks at the side of the article indicate the State or States to which the provision is applicable
- ** : foot-notes which state the distinctions existing between the agreements
- *** : foot-notes which state the distinctions existing between the agreements
- (M)(ACP) etc: THESE ABBREVIATIONS INDICATE FROM WHICH AGREEMENT THE ARTICLE IS TAKEN. IF IT IS APPLICABLE TO MORE THAN ONE AGREEMENT, THE OTHERS ARE INDICATED BY ONE OR MORE ASTERISKS
-
- CICM : Canary Islands, Ceuta and Melilla
- ES/PT : Spain/Portugal
- OT : Occupied territories

SUMMARY OF TEXTS TAKEN INTO ACCOUNTACP

- 86/125/EEC, FCSC

Decision of the Council and the Commission of 24 March 1986 on the conclusion of the Third ACP-EEC Convention

(O.J. N° L86 du 31.3.86, p. 1)

- Commission Regulation (EEC) No 1427/86 of 14 May 1986 regarding the application of Decision No 1/86 of the ACP-EEC Customs Cooperation Committee extending the application of Decisions No 1/85, No 2/85 and No 3/85 of the ACP-EEC Customs Cooperation Committee, derogating from the definition of the concept of 'originating products'

Decision No 1/86 of the ACO-EEC Customs Cooperation Committee of 18 April 1986 extending Decisions No 1/85, No 2/85 and No 3/85 derogating from the definition of the concept of 'originating products' for certain products manufactured in Jamaica, Malawi, Kenya and Mauritius

(O.J. N° L129 of 15.5.86, p. 21)

ORIGIN AGREEMENTS - ACP, OCT, MEDITERRANEAN COUNTRIES, GSP, EFTA and the FAROES

OCT

Council Decision N° 86/283/EEC of 30 June 1986
(O.J. N° L175 of 1.07.86, p. 1)

Council Regulation (EEC) No 499/87 of 16 February 1987 derogating from the definition of 'originating products' to take account of the special situation of Saint-Pierre and Miquelon with regard to certain fishery products

(O.J. N° 51 of 20.02.1987, p. 1)

MALTA

Council Regulation (EEC) N° 492/71 of 1 March, 1971 on the conclusion of an Agreement between the European Economic Community and Malta and on the provisions for its implementation.

(O.J. N° L61 of 14.03.71, p. 1)

Modified by:

- Council Regulation (EEC) N° 939/76 of 23 April 1976 concerning the Financial Protocol and the Protocol laying down certain provisions relating to the Agreement establishing an association between the EEC and Malta
(O.J. N° L111 of 28.04.76, p. 1)
- Council Regulation (EEC) N° 492/71 of 1 March 1971
(O.J. N° L61/73 of 14.3.71)
- Council Regulation (EEC) N° 137/82 of 19 January 1982
(O.J. N° L17 of 23.1.82, p. 1)
- Council Regulation (EEC) N° 374 of 17 February 1986
(O.J. N° L44 of 21.2.86, p. 2)
- Council Regulation (EEC) N° 3878/86 of 16 December 1986
(O.J. N° L361 of 20.12.86, p. 4)

CYPRUS

Regulation (EEC) N° 1246/73 of the Council of 14 May 1973 on the conclusion of an Agreement establishing an Association between the European Economic Community and the Republic of Cyprus
(O.J. N° L133 of 21 May 1973, p. 1)

Modified by:

- Council Regulation (EEC) N° 2907/77 of 20 December 1977 on the conclusion of the Additional Protocol to the Agreement establishing an association between the European Economic Community and the Republic of Cyprus
(O.J. N° L339 of 28 December 1977, p. 1)
- Council Regulation (EEC) N° 2342
(O.J. N° L271 of 9 October 1979, p. 1)
- Council Regulation (EEC) N° 1246/73 of 14 May 1973
(O.J. N° L133 of 21.5.73)
- Council Regulation (EEC) N° 3565 of 3 December 1981
(O.J. N° L357 of 12.12.81)

ORIGIN AGREEMENTS - ACP, OCT, MEDITERRANEAN COUNTRIES, GSP, EFTA and the FAROES

- Council Regulation (EEC) N° 3016/85
(O.J. N° L289/85)

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N.B.: Common declarations are to be found on pages VII-B-52 and VII-B-53

ORIGIN AGREEMENTS - ACP, OCT, MEDITERRANEAN COUNTRIES, GSP, EFTA and the FAROES

MASHREK

(Jordan, Egypt, Lebanon, Syria)

Regulation (EEC) N° 2213/78 of 26 september 1978 concerning the conclusion of the Cooperative Agreement between the European Economic Community and the Arab Republic of Egypt.

(O.J. N° L 266/30 of 27 September 1978)

Regulation (EEC) N° 3567/81 (Ecu Egypt)

(O.J. N° L 357 of 12.12.1981)

Regulation (EEC) N° 2998/85 (Egypt)

(O.J. N° L288 of 30.10.85)

Regulation (EEC) N° 2214/78 (idem Lebanese Republic)

(O.J. N° L267/24 of 27.9.78)

Regulation (EEC) N° 3566/81

(O.J. N° L357 of 12.12.81)

Regulation (EEC) N° 2999/85 (Lebanon)

(O.J. N° L288 of 30.10.85)

Regulation (EEC) N° 2215/78 (idem Hashemite Kingdom of Jordan)

(O.J. N° L268/31 of 27.9.78)

modified by:

Regulation (EEC) N° 744/85 of 21.3.85 (Ecu Jordan)

(O.J. N° L81/7 of 23.3.85)

Regulation (EEC) N° 3000/85 (Ecu Jordan)

(O.J. N° L288 of 30.10.85)

Regulation (EEC) N° 2216/78 (idem Syrian Arab Republic)

(O.J. N° L269 of 27.9.78)

Modified by:

- Regulation (EEC) N° 747/86

(O.J. N° L71 of 14.3.86)

MAGREB

(Algeria, Tunisia, Morocco)

Council Regulation (EEC) N° 2211/78 of 26 September 1978 concerning the conclusion of the Cooperative Agreement between the European Economic Community and the Kingdom of Morocco

(O.J. N° L264 of 27.09.1978, p. 38)

Modified by:

- Regulation (EEC) No 747/86

(J.O. No L 71 of 14.3.86)

ORIGIN AGREEMENTS - ACP, OCT, MEDITERRANEAN COUNTRIES, GSP, EFTA and the FAROES

ISRAEL

Council Regulation (EEC) N° 1726/77 of 18 July 1977 on the application of Decision N° 2/76 of the EEC-Israel Joint Committee amending Protocol N° 3 of the EEC-Israel Agreement as regards rules of origin
(O.J. N° L 190 of 29.7.1977, p. 1)

Modified by:

- Council Regulation (EEC) N° 560/79 of 5 March 1979
(O.J. N° L80 of 31.3.1979, p. 1)
- Council Regulation (EEC) N° 358/82 of 15 February 1982
(O.J. N° L46 of 18.2.1982, p. 2)
- Council Regulation (EEC) N° 3015/85 of 28 October 1985
(O.J. N° L289 of 31.10.1985)

GSP

- Commission Regulation (EEC) No 3749/83 of 23 December 1983 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

(O.J. N° L372 of 31.12.1983)

- Commission Regulation (EEC) No 3606/84 of 19 December 1984 extending the period of application of Regulation (EEC) No 3749/83 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

(O.J. N° L333 of 21.12.1984)

- Council Regulation (EEC) No 2955/85 of 22 October 1985 derogating in respect of the countries of the Association of South-East Nations, of the countries of the Central American Common Market and the countries which have signed the Cartagena Agreement (Andean Group) from Regulation (EEC) No 3749/83 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

(O.J. N° L285 of 25.10.1985)

- COMMISSION REGULATION (EEC) No 2466/86
of 31 July 1986

derogating in respect of the Netherlands Antilles and Aruba from Articles 6 and 7 of Regulation (EEC) No 3749/83 on the definition of the concept of originating products for the purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

(O.J. N° L211 of 1.8.86, p. 14)

- Commission Regulation (EEC) No 693/88 of 4 March 1988 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

(O.J. No L 77 of 22.3.1988, p. 1)

ORIGIN AGREEMENTS - ACP, OCT, MEDITERRANEAN COUNTRIES, GSP, EFTA and the FAROES

EFTA

(Austria, Norway, Iceland, Finland, Sweden, Switzerland)

The Regulation used as a base is that of Austria, as are the modifications.

AUSTRIA

- Council Regulation (EEC) No 2836 of 29 December 1972, on the conclusion of an Agreement between the European Economic Community and the Republic of Austria and adopting provisions for their implementation (O.J. No L 300 of 31.12.1972, p. 1)

Modified by:

- Council Regulation (EEC) No 1598/88 of 24 May 1988 (O.J. No L 149 of 15.6.1988, p. 1)
- Council Regulation (EEC) No 4265/88 of 21 December 1988 (O.J. No L 379 of 31.12.1988, p. 1)
- Council Regulation (EEC) No 4271/88 of 21 December 1988 (O.J. No L 381 of 31.12.1988, p. 1)
- Council Regulation (EEC) No 4277/88 of 21 December 1988 (O.J. No L 381 of 31.12.1988, p. 25)

FINLAND

- Council Regulation (EEC) No 3177/73 of 22 November 1973 on the conclusion of and Agreement between the European Economic Community and the Republic of Finland (O.J. No L 238 of 28.11.1973)

Modified by:

- Council Regulation (EEC) No 1599/88 of 24 May 1988 (O.J. No L 149 of 15.6.1988, p. 71)
- Council Regulation (EEC) No 4266/88 of 21 December 1988 (O.J. No L 379 of 31.12.1988, p. 6)
- Council Regulation (EEC) No 4272/88 of 21 December 1988 (O.J. No L 381 of 31.12.1988, p. 5)
- Council Regulation (EEC) No 4278/88 of 21 December 1988 (O.J. No L 381 of 31.12.1988, p. 27)

NORWAY

- Council Regulation (EEC) No 1691/73 of 25 June 1973 on the conclusion of an Agreement between the European Economic Community and the Kingdom of Norway (O.J. No L 171 of 27.06.1973)

Modified by:

- Council Regulation (EEC) No 1958/88 of 24 May 1988 (O.J. No L 180 of 9.7.1988, p. 71)
- Council Regulation (EEC) No 4268/88 of 21 December 1988 (O.J. No L 379 of 31.12.1988, p. 16)
- Council Regulation (EEC) No 4274/88 of 21 December 1988 (O.J. No L 381 of 31.12.1988, p. 13)
- Council Regulation (EEC) No 4280/88 of 21 December 1988 (O.J. No L 381 of 31.12.1988, p. 31)

ORIGIN AGREEMENTS - ACP, OCT, MEDITERRANEAN COUNTRIES, GSP, EFTA and the FAROES

ICELAND

- Council Regulation (EEC) No 2842/72 of 19 December 1972 on the conclusion of an Agreement between the European Economic Community and the Republic of Iceland
(O.J. No L 301 of 31.12.1987)

Modified by:

- Council Regulation (EEC) No 1957/88 of 24 May 1988
(O.J. No L 180 of 9.7.1988, p. 1)
- Council Regulation (EEC) No 4267/88 of 21 December 1988
(O.J. No L 379 of 31.12.1988, p. 11)
- Council Regulation (EEC) No 4273/88 of 21 December 1988
(O.J. No L 381 of 31.12.1988, p. 9)
- Council Regulation (EEC) No 4279/88 of 21 December 1988
(O.J. No L 381 of 31.12.1988, p. 29)

SWEDEN

- Council Regulation (EEC) No 2838/72 of 19 December 1972 on the conclusion of an Agreement between the European Economic Community and the Kingdom of Sweden
(O.J. No L 300 of 31.12.1972)

Modified by:

- Council Regulation (EEC) No 2426/88 of 24 May 1988
(O.J. No L 216 of 8.8.1988, p. 1)
- Council Regulation (EEC) No 4269/88 of 21 December 1988
(O.J. No L 379 of 31.12.1988, p. 21)
- Council Regulation (EEC) No 4275/88 of 21 December 1988
(O.J. No L 381 of 31.12.1988, p. 17)
- Council Regulation (EEC) No 4281/88 of 21 December 1988
(O.J. No L 381 of 31.12.1988, p. 33)

SWITZERLAND

- Council Regulation (EEC) No 2840/72 of 19 December 1972 on the conclusion of an Agreement between the European Economic Community and the Swiss Confederation, and on the conclusion of an Additional Agreement on the validity for the Principality of Liechtenstein of an Agreement between the European Economic Community and the Swiss Confederation of the 22 July 1972
(O.J. No L 300 of 31.12.1972)

Modified by:

- Council Regulation (EEC) No 2427/88 of 24 May 1988
(O.J. No L 216 of 8.8.1988, p. 71)
- Council Regulation (EEC) No 4270/88 of 21 December 1988
(O.J. No L 379 of 31.12.1988, p. 26)
- Council Regulation (EEC) No 4276/88 of 21 December 1988
(O.J. No L 381 of 31.12.1988, p. 21)
- Council Regulation (EEC) No 4282/88 of 21 December 1988
(O.J. No L 381 of 31.12.1988, p. 35)

ORIGIN AGREEMENTS: ACP, OCT, MEDITERRANEAN COUNTRIES, GSP, EFTA and the FAROES

FAROE ISLANDS

Commission Regulation (EEC) N° 3184/74 of 6 December 1974, concerning the definition of the concept of "originating products" and the methods of administrative cooperation for the application of the customs procedures applicable to certain products originating in and coming from the Faroe Islands (O.J. N° L344 of 23.12.1974, p. 1)

Council Regulation (EEC) N° 2051/74 of 1 August 1974 (O.J. N° L212 of 02.08.1974)

Modified by:

- Acts relating to the Greek Accession (O.J. N° L291 of 19.11.1979, p. 22)

YUGOSLAVIA

Council Regulation (EEC) No 314/83 of 24 January 1983 on the conclusion of the Cooperation Agreement between the European Economic Community and the Socialist Federal Republic of Yugoslavia

Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Modified by:

Council Regulation (EEC) No 1946/83 of 11 July 1983 implementing Decision No 2/83 of the EEC-Yugoslavia Cooperation Council substituting the ECU for the European unit of account in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Council Regulation (EEC) No 1947/83 of 11 July 1983 implementing Decision No 3/83 of the EEC-Yugoslavia Cooperation Council amending note 6 of Annex I to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Council Regulation (EEC) No 3001/85 of 28 October 1985 again amending Articles 6 and 17 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation to the Cooperation Agreement between the European Economic Community and the Socialist Federal Republic of Yugoslavia

I. A) EFTA

I. A) EFTA

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 4 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 5 of this Protocol, or that
 - (ii) such materials originate in Austria, within the meaning of this Protocol, or in Finland, Iceland, Norway, Sweden or Switzerland pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and in so far as the said provisions are identical to those in this Protocol;
2. products originating in Austria:
 - (a) products wholly obtained in Austria within the meaning of Article 4 of this Protocol;
 - (b) products obtained in Austria incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in Austria within the meaning of Article 5 of this Protocol, or that
 - (ii) such materials originate in the Community, within the meaning of this Protocol, or in Finland, Iceland, Norway, Sweden or Switzerland pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Austria and the said countries in so far as these provisions and those in the said Protocols are identical.

Article 2

1. Notwithstanding Article 1 (1) (b) (ii), products originating in Austria, Finland, Iceland, Norway, Sweden or Switzerland pursuant to the provisions of the Protocol 3 referred to in Article 1, and exported from the Community to Austria in the same state or having undergone in the Community no working or processing going beyond that referred to in Article 5 (5), retain their origin.

2. Notwithstanding the provisions of Article 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Finland, Iceland, Norway, Sweden or Switzerland, pursuant to the origin provisions referred to in Article 1 and in so far as these provisions are identical to those in this Protocol, and exported from Austria into the Community in the same state or having undergone in Austria no working or processing going beyond that referred to in Article 5 (5), retain their origin.

3. For the purpose of implementing paragraphs 1 and 2, where products originating in the Community and in one or more of the countries referred to in Article 1 or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Austria going beyond that referred to in Article 5 (5), the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the products in the Community or in Austria.

Article 3

The products listed in Annex II shall be temporarily excluded from the scope of this Protocol. However, the provisions concerning administrative cooperation and Article 23 shall apply, *mutatis mutandis*, to these products.'

I. A) EFTA

Article 4

The following shall be considered as wholly obtained either in the Community or in Sweden within the meaning of Article 1 (1) (a) and (2) (a):

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. The expressions 'Chapters' and 'headings' used in this Protocol shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the 'Harmonized Commodity Description and Coding System' (hereinafter referred to as the harmonized system or HS).

The expression 'classified' shall refer to the classification of a product or material within a particular heading.

2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those within which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5.

3. For a product mentioned in columns 1 and 2 of the list in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2:

4. For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

5. For the purpose of implementing Article 1 (1) (b) (i) and (2) (b) (i)'

the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Sweden;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

I. A) EFTA

Article 6

1. The term 'value' in the list in Annex III shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory, concerned.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term 'ex-works price' in the list in Annex III and paragraph 3 below shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

- (b) an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out in accordance with Article 13;
- (c) an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 4 400 ECU.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Sweden, benefit from the Agreement without it being necessary to produce any of the documents referred in in paragraph 1:

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 310 ECU;
- (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 880 ECU.

These provisions shall be applied only when such products are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

Importations which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 1 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1989, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 1 October 1986. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 7

Goods originating in Sweden or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Sweden, Austria, Finland, Iceland, Norway or Switzerland, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

Arrangements for administrative cooperation*Article 8*

1. Originating products within the meaning of this Protocol shall, on import into the Community or Sweden, benefit from the Agreement upon submission of one of the following:

- (a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate, made out in accordance with Article 13. A specimen of the EUR. 1 certificate is given in Annex IV to this Protocol;

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6. Sets within the meaning of general rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the ex-works price of the set.

Article 9

1. An EUR.1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR.1 certificate shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR.1 certificate shall be issued by the customs authorities of Sweden if the goods to be exported can be considered as products originating in Sweden within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Austria may issue EUR.1 certificates under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in the Community, Austria, Finland, Iceland, Norway, Sweden or Switzerland within the meaning of Article 2 of this Protocol and provided that the goods to be covered by the EUR.1 certificates are in the Community or in Austria.

In such cases, the issue of the EUR.1 certificates is subject to the presentation of the evidence of origin issued or made out previously.'

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment 'provided for in the Agreements between the Community and the countries referred to in Article 1'.

The date of issue of the EUR.1 certificate must be indicated in the box on the EUR.1 certificate reserved for the customs authorities.

5. In exceptional circumstances an EUR.1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors, involuntary omissions or special circumstances.

The customs authorities may issue an EUR.1 certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

EUR.1 certificates issued retrospectively must be endorsed with one of the following:

'EXPEDIDO A POSTERIORI', 'UDSTEDT EFTERFØLGENDE', 'NACHTRÄGLICH AUSGESTELLT', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ISSUED RETROSPECTIVELY', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'EMITIDO A POSTERIORI', 'ÚTGEFID EFTIR Á', 'UTSTEDT SENERE', 'ANNETTU JÄLIKÄTEEN', 'UTFÄRDAT I EFTERHAND'.

6. In the event of the theft, loss or destruction of an EUR.1 certificate, the exporter may apply to the customs authorities which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following:

'DUPLICADO', 'DUPLIKAT', 'DUPLIKAT', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICATE', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'SEGUNDA VIA', 'EFTIRRIT', 'DUPLIKAT', 'KAKSOISKAPPALE', 'DUPLIKAT'.

The duplicate, which must bear the date of issue of the original EUR.1 certificate shall take effect as from the date.

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR.1 certificate.

8. It shall always be possible to replace one or more EUR.1 certificates by one or more EUR.1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

'10. The provisions of paragraphs 2 to 9 above shall apply, *mutatis mutandis*, to the evidence of origin made out by approved exporters under the conditions set out in Article 13.'

Article 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex IV to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box

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is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. When an EUR.1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

- indicate the place and date of exportation of the goods to which the EUR.1 certificate relates,
- certify that no EUR.1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

5. Applications for EUR.1 certificates

and the evidence of origin referred to in the second subparagraph of Article 9 (3)'

of this Protocol, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR.1 certificates shall be made out on the form, a specimen of which is given in Annex IV to this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR.1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Sweden may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 certificate must include a reference of such approval. In addition, the EUR.1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR.1 certificate must be submitted, within four months of the date of issue by the customs authorities

of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (5) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the harmonized system is imported by instalments under the conditions laid down by the competent authorities. It shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR.1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the EUR.1 certificates where the goods have been submitted to them before the said final date.

4. The discovery of slight discrepancies between the statements made in the EUR.1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR.1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:

- an exact description of the goods,
- the date of unloading and reloading of the goods and, where applicable, the names of the ships,
- certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

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Article 13

1. Notwithstanding Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments for which EUR. 1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 9 (1) to (4) of this Protocol.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'. The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR. 1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VI to this Protocol: this stamp may be preprinted on the form.

Box 11, 'Customs endorsement', of the EUR. 1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ', 'SIMPLIFIED PROCEDURE', 'PROCÉDURE

SIMPLIFIÉE', 'PROCEDURA SEMPLIFICATA', 'VEREENVOUDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'EINFÖLDUD AFGREIDSLA', 'FORENKLET PROSEDYRE', 'YKSINKERTAISTETTU MENETTELY', 'FÖRENKLAD PROCEDUR'.

The approved exporter shall if necessary indicate in box 13, 'Request for verification', the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR. 1 certificate one of the following phrases:

'CERTIFICADO LT VÁLIDO HASTA EL ...',
'LT-CERTIFICAT GYLDIGT INDTIL ...',
'LT-CERTIFICAT GÜLTIG BIS ...',
'ΠΙΣΤΟΠΟΙΗΤΙΚΟΝ ΛΤ ΙΞΥΟΝ ΜΕΧΡΙ ...',
'LT CERTIFICATE VALID UNTIL ...',
'CERTIFICAT LT VALABLE JUSQU'AU ...',
'CERTIFICATO LT VALIDO FINO AL ...',
'LT-CERTIFICAAT GELDIG TOT EN MET ...',
'LT-CERTIFICADO LT VALIDO ATÉ ...',
'LT-SKÍRTEINI GILDIR TIL ...',
'LT-SERTIFIKAT GYLDIG INTIL ...',
'LT-TODISTUS VOIMASSA ... SAAKKA',
'LT-CERTIFIKAT GILTIGT TIL ...',

(date indicated in Arabic numerals),

and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in box 8 and box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m³, etc.). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 12 (1) and (3), the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in the Community or one of the countries referred to in Article 1 of this Protocol and non-originating

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goods, the exporter shall distinguish clearly between these two categories;

- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the Community and Sweden.

The customs authorities of the exporting State may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex V to this Protocol in place of EUR. 1 certificates.

The declaration made by the approved exporter on the invoice shall be made out in one of the languages in which the Agreement is drawn up. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter authorization number; or

- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data-processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made or under which the declaration concerning the origin of the goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.

15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him,

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so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Sweden on customs formalities and the use of customs documents.

Article 14

The declaration referred to in Article 8 (1) (c) shall be made out by the exporter in the form given in Annex V to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for at least two years.

Article 15

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for at least two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declarations referred to in Article 8 (1) (b) and (c).

Article 16

1. Goods sent from the Community or from Sweden for exhibition in a country other than those referred to in Article 1 of this Protocol and sold after the exhibition for importation into Sweden or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Sweden and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Sweden to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Sweden or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Sweden or to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 17

1. In order to ensure the proper application of this Title, the Member States of the Community and Sweden shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on invoices.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Sweden.

3. The customs authorities of the Member States and of Sweden shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

4. Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect particulars for the purpose of obtaining a preferential treatment for goods.

5. The Member States and Sweden shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport

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use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Sweden and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 18

1. Subsequent verifications of EUR. 1 certificates and of exporter's declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for at least two years.

TITLE III

Provisions applicable to the Canary Islands, Ceuta and Melilla*Article 19*

1. For the application of the provisions of the Additional Protocol concerning products originating in the Canary Islands, Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the particular conditions set out in paragraphs 3 to 8 of this Article.

2. The term 'Community' used in this Protocol does not cover the Canary Islands, Ceuta or Melilla. The term 'products originating in the Community' does not cover products originating in the Canary Islands, Ceuta and Melilla.

3. The following provisions shall apply instead of Articles 1, 2 and 3 and references to those Articles shall apply *mutatis mutandis* to this Article.

The following shall be considered as:

(a) products originating in the Canary Islands, Ceuta and Melilla:

(i) products wholly obtained in the Canary Islands, Ceuta and Melilla;

(ii) products obtained in the Canary Islands, Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Sweden, Finland, Iceland, Norway, Austria or Switzerland or the Community provided they undergo, in the Canary Islands, Ceuta and Melilla, working or processing which exceeds the insufficient working or processing set out in Article 5 (5);

(b) products originating in Sweden:

(i) products wholly obtained in Sweden;

(ii) products obtained in Sweden in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Canary Islands, Ceuta and Melilla, Sweden, Finland, Iceland, Norway, Austria or Switzerland or the Community provided they undergo working or processing which exceeds the insufficient working or processing set out in Article 5 (5).

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4. The Canary Islands, Ceuta and Melilla shall be considered as a single territory.

5. The exporter or his authorized representative shall enter 'Sweden' and 'Canary Islands, Ceuta and Melilla' in box 2 of EUR. 1 certificates.

In addition, in the case of products originating in the Canary Islands, Ceuta and Melilla, this shall be indicated in box 4 of EUR. 1 certificates.

When invoices are made out in the Canary Islands, in Ceuta or in Melilla in the framework of the provisions of Article 8 (1) of this Protocol, the exporter shall clearly indicate the products originating in the Canary Islands, Ceuta and Melilla by means of the symbol 'CCM'.

6. The products in Annex II shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply *mutatis mutandis* to these products.

7. The Spanish customs authorities shall be responsible for the application of this Protocol in the Canary Islands, Ceuta and Melilla.

8. Article 23 shall not apply to trade between the Canary Islands, Ceuta and Melilla, on the one hand, and Sweden on the other.

TITLE IV

Final provisions

Article 20

The Community and Sweden shall each take the steps necessary to implement this Protocol.

Article 21

The Annexes to this Protocol shall form an integral part thereof.

Article 22

The contracting parties undertake to introduce any measures necessary to ensure that the EUR. 1 certificates which the customs authorities of the Member States of the Community and of Sweden are authorized to issue in pursuance of the Agreements referred to in Article 1 are issued under the conditions laid down by those Agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the Agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manu-

facture of products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Sweden or one of the five other countries referred to in Article 1 of this Protocol are concerned.

2. In this Article, the term 'customs duty' also means charges having an effect equivalent to customs duty.

Article 24⁽¹⁾

1. (a) Any product accompanied by an EUR. 1 certificate or invoice bearing the exporter's declaration issued or made out in Spain shall, for the application of the Additional Protocol to the Agreement, be considered as originating in Spain;

(b) However, the provisions of subparagraph (a) shall not apply to EUR. 1 certificates issued in Spain for products originating in the rest of the Community or Sweden and which have not undergone any working or processing in Spain or which have only been subject to operations designed to preserve them in good condition during transport or storage. Such products shall benefit on import from treatment identical to that which they would have received had they been sent directly from the rest of the Community or Sweden;

(c) For the application of subparagraph (b), in the case of products originating in the rest of the Community, the exporter or his authorized representative shall enter: 'el apartado 1 del artículo 24 — reexportado en el mismo estado' (Article 24 (1) — re-exported in the same state) in box 7, 'Remarks', of the EUR. 1 certificate. This entry shall be authenticated by means of the stamp used by the appropriate customs office. The customs authorities of Spain shall carry out appropriate controls in order to ensure the correct application of this provision;

(d) For the application of the provisions of subparagraph (b), in the case of products originating in Sweden, the provisions of Article 9 (8) shall apply.

2. The following products exported to Sweden from a Member State of the Community other than Spain shall benefit on import into Sweden only from a treatment identical to that which they would have received had they been imported directly from Spain:

— products originating in the Community by virtue of working or processing carried out wholly or partly in Spain,

⁽¹⁾ The provisions of Article 24 shall apply until 31 December 1992.

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— products which, after having acquired originating status in the rest of the Community, are subject in Spain to operations other than those designed to preserve them in good condition during transport or storage.

For the application of the first subparagraph, the exporter or his authorized representative shall enter the symbol 'ES' in box 7, 'Remarks', of an EUR. 1 certificate issued in such other Member State of the Community.

3. For the application of Articles 1 (2) (b) (ii) and 2, products originating in Spain or products accompanied by a EUR 1 certificate with the symbol "ES" entered in box 7, "Remarks", that are imported into Austria and, not having undergone sufficient working or processing there to confer on them the status of products originating in Austria, are exported to a Member State of the Community other than Spain, or to Finland, Iceland, Norway, Sweden or Switzerland, shall benefit, on import there only from a treatment identical to that which they would have received had they been imported directly from Spain.

4. For the application of paragraph 3, the exporter or his authorized representative shall enter the symbol "ES" in box 7, "Remarks", of EUR 1 certificates issued in Austria.'

5. The provisions of paragraph 2 to 4 concerning the use of the symbol 'ES' shall apply *mutatis mutandis* to the invoices made out within the framework of Article 8 (1) of this Protocol.

Article 25

1. Originating products for which the appropriate certificate or form has been issued or made out before 1

March 1986 in the framework of the Agreement between the EFTA countries and Spain signed on 26 June 1979, the Convention establishing EFTA signed on 4 January 1960 by Portugal, the 1970 Agreement between the European Economic Community and Spain, the 1972 Agreement between the European Economic Community and the Portuguese Republic, shall be deemed to be originating products within the meaning of this Protocol;

2. EUR. 1 certificates carrying the entry 'EFTA-SPAIN-TRADE' used in the framework of direct trade between Spain and Sweden or one of the five other countries mentioned in Article 1 may continue to be used in such trade until stocks are exhausted. If EUR. 1 certificates are used, it is not necessary to insist on the entry of the symbol 'ES' as provided for in paragraphs 2, 3 and 4 of Article 24.

Article 26

The contracting parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Norway or Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 1 (1) (b) (ii) of this Protocol, any product originating in Finland, Iceland, Norway, Sweden or Switzerland shall be treated as a non-originating product during the period or periods in which Austria applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of one of the said countries under the provisions governing trade between Austria and the said countries.

2. For the purpose of implementing Article 1 (2) (b) (ii) of this Protocol, any product originating in Finland, Iceland, Norway, Sweden or Switzerland shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of one of the said countries under the Agreement concluded by the Community with that country.'

Article 28

The Joint Committee may decide to amend provisions of this Protocol.

I. A) EFTA

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Sweden' shall also cover the territorial waters of the Member States of the Community or of Sweden respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in explanatory note 4.

Note 2 — Articles 1, 2 and 4

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Community or Sweden except as provided for in Article 2.

If originating products exported from the Community or Sweden to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country

Note 3 — Articles 1, 2

In order to determine whether goods originate in the Community or in Sweden or in one of the other countries specified in Article 1 it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 4 — Article 4 (f)

The term 'their vessels' shall apply only to vessels:

- which are registered or recorded in a Member State of the Community or in Sweden,
- which sail under the flag of a Member State of the Community or of Sweden,
- which are at least 50 % owned by nationals of Member States of the Community or of Sweden, or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board and the majority of the members of such board are nationals of the Member States of the Community or of Sweden, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,
- of which the captain and officers are all nationals of the Member States of the Community or of Sweden,
- of which at least 75 % of the crew are nationals of the Member States of the Community or of Sweden.

Note 5 — Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of general rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system within a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.

I. A) EFTA

2. Where, under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 5a — Article 4 (h)

In the case of used tyres, the term "used articles collected there, fit only for the recovery of raw materials" does not only cover used tyres fit only for the recovery of raw materials but also used tyres fit only for retreading or for use as waste.

Note 6 — Article 5 (2)

The introductory notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 5 (2).

Note 7 — Article 6

'Ex-works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8 — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

Note 9 — Articles 17 (1) and 22

Where an EUR. 1 certificate has been issued under the conditions laid down in Article 9 (3) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the true copies of the evidence of origin issued or made out previously.

Note 10 — Article 23

'Drawback of customs duty or exemption from customs duty of whatever kind' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or made out.

I. B) CEUTA AND MELILLA AND THE CANARY ISLANDS

COUNCIL REGULATION (EEC) No 1135/88

of 7 March 1988

concerning the definition of the concept of 'originating products' and methods of administrative cooperation in the trade between the customs territory of the Community, Ceuta and Melilla and the Canary Islands

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal, and in particular Protocol No 2 thereto,

Having regard to the proposal from the Commission,

Whereas the origin rules contained in Regulation (EEC) No 570/86 (*) are based on the use of the Customs Cooperation Council Nomenclature;

Whereas the Customs Cooperation Council approved the 'International Convention on the Harmonized Commodity Description and Coding System' on 14 June 1983;

Whereas as from 1 January 1988 the harmonized system has replaced the previous nomenclature for the purposes of international trade;

Whereas it is therefore necessary to adapt the rules of origin contained in the said Regulation (EEC) No 570/86 so that they are based on the use of the harmonized system;

Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one list and by providing detailed guidance on how it should be interpreted;

Whereas, after the adoption of Regulation (EEC) No 570/86, origin rules have been laid down by Regulations (EEC) No 2272/86 (*), (EEC) No 2273/86 (*), (EEC)

No 2274/86 (*), (EEC) No 2275/86 (*), (EEC) No 2276/86 (*) and (EEC) No 2277/86 (*) for the preferential trade between the Canary Islands, Ceuta and Melilla, on the one hand, and the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation, on the other hand;

Whereas those rules are more favourable, as to certain aspects, than those contained in Regulation (EEC) No 570/86, in particular in respect of documentary requirements;

Whereas it is therefore appropriate to provide for those more favourable provisions to be applicable also in trade between the customs territory of the Community and the Canary Islands and Ceuta and Melilla;

Whereas it is therefore appropriate, in the interests of clarity and for the proper functioning of the arrangements to repeal Regulation (EEC) No 570/86 and replace it by this Regulation, with a view to facilitating the work of users and customs administrations,

HAS ADOPTED THIS REGULATION:

TITLE I

Definition of the concept of originating products

Article 1

1. For the purpose of implementing the arrangements governing trade between the customs territory of the Community, hereinafter called 'the Community', Ceuta and Melilla and the Canary Islands and without prejudice to paragraphs 2 and 3, on condition that they were transported in conformity with Article 5, the following shall be considered as:

(*) OJ No L 56, 1. 3. 1986, p. 1.

(*) OJ No L 199, 22. 7. 1986, p. 9.

(*) OJ No L 199, 22. 7. 1986, p. 12.

(*) OJ No L 199, 22. 7. 1986, p. 15.

(*) OJ No L 199, 22. 7. 1986, p. 19.

(*) OJ No L 199, 22. 7. 1986, p. 23.

(*) OJ No L 199, 22. 7. 1986, p. 27.

I. B) CEUTA AND MELILLA AND THE CANARY ISLANDS

(a) products originating in Ceuta and Melilla or in the Canary Islands:

- products wholly obtained in Ceuta and Melilla or in the Canary Islands,
- products obtained in Ceuta and Melilla or in the Canary Islands, in the manufacture of which, products other than those wholly obtained in Ceuta and Melilla or in the Canary Islands are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3.

However, this condition shall not apply to products originating in an EFTA country⁽¹⁾ under the terms of the EEC-EFTA Agreements⁽²⁾ when they undergo further working or processing, provided the working or processing exceeds that listed in Article 3 (5);

(b) products originating in the Community:

- products wholly obtained in the Community,
- products obtained in the Community, in the manufacture of which, products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3.

However, this condition shall not apply to products originating in an EFTA country under the terms of the EEC-EFTA Agreements when they undergo further working or processing, provided the working or processing exceeds that listed in Article 3 (5);

(c) for the purpose of implementing subparagraph (a), Ceuta and Melilla and the Canary Islands shall be deemed to be one territory.

2. For the purpose of implementing the first indent of paragraph 1 (a), when products wholly obtained in the Community undergo working or processing in Ceuta and Melilla or in the Canary Islands, they shall be deemed to have been wholly obtained in Ceuta and Melilla or in the Canary Islands.

⁽¹⁾ Austria, Finland, Iceland, Norway, Sweden and Switzerland.

⁽²⁾ Austria: OJ No L 300, 31. 12. 1972, p. 2.
 Finland: OJ No L 328, 28. 11. 1973, p. 2.
 Iceland: OJ No L 301, 31. 12. 1972, p. 2.
 Norway: OJ No L 171, 27. 6. 1973, p. 2.
 Sweden: OJ No L 300, 31. 12. 1972, p. 97.
 Switzerland: OJ No L 300, 31. 12. 1972, p. 189.

For the purpose of implementing the second indent of paragraph 1 (a), working or processing carried out in the Community shall be deemed to have been carried out in Ceuta and Melilla or in the Canary Islands when the products obtained undergo subsequent working or processing in Ceuta and Melilla or in the Canary Islands.

This paragraph shall apply, subject to the condition that working or processing carried out in Ceuta and Melilla or in the Canary Islands exceeds the working or processing listed in Article 3 (5), and that the products concerned are transported in conformity with Article 5.

3. For the purpose of implementing the first indent of paragraph 1 (b), when products wholly obtained in Ceuta and Melilla or in the Canary Islands undergo working or processing in the Community, they shall be deemed to have been wholly obtained in the Community.

For the purposes of implementing the second indent of paragraph 1 (b), working or processing carried out in Ceuta and Melilla or in the Canary Islands shall be deemed to have been carried out in the Community, when the products obtained undergo subsequent working or processing in the Community.

This paragraph shall apply subject to the condition that the working or processing carried out in the Community exceeds the working or processing referred to in Article 3 (5) and that the products concerned are transported in accordance with Article 5.

4. For the purpose of implementing the above paragraphs and provided that all the conditions laid down in those paragraphs are fulfilled, products obtained in the Canary Islands and in Ceuta and Melilla shall be deemed to originate in that territory where the last working or processing took place, provided that they were transported in accordance with Article 5. For this purpose the working or processing referred to in Article 3 (5) shall not be considered as working or processing.

5. The products set out in Annex II shall be temporarily excluded from the scope of this Regulation. Nevertheless, the arrangements regarding administrative cooperation shall apply *mutatis mutandis* to these products.

Article 2

The following shall be considered as 'wholly obtained' in Ceuta and Melilla, in the Canary Islands or in the Community within the meaning of Article 1 (1), (2) and (3):

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;

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- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 3

1. The expressions 'chapters' and 'headings' used in this Regulation shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the 'harmonized commodity description and coding system' (hereinafter referred to as the 'harmonized system').

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For the purpose of implementing Article 1, non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5.

3. For a product mentioned in columns 1 and 2 of the list in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule set out in paragraph 2.

4. For products falling within Chapters 84 to 91, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 of the list in Annex III.

5. For the purpose of implementing Article 1, the following shall always be considered as insufficient working or processing to confer the status of originating product whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

- (c) (i) changes of packaging and breaking up and assembly of consignments;

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;

- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Regulation to enable them to be considered as originating;

- (f) simple assembly of parts of articles to constitute a complete article;

- (g) a combination of two or more operations specified in subparagraphs (a) to (f);

- (h) slaughter of animals.

Article 4

1. The term 'value' in the list in Annex III shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term 'ex works price' in the list in Annex III shall mean the ex works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Article 5

1. For the purpose of implementing Article 1, originating products whose transport is effected without entering territory other than that of the Community, Ceuta and Melilla and the Canary Islands or the EFTA countries are considered as transported directly from Ceuta and Melilla or from the Canary Islands or from the EFTA countries to the Community or from the Community or from the EFTA countries to Ceuta and Melilla or to the Canary Islands. However, goods originating in Ceuta and Melilla, in the Canary Islands in the Community or in the EFTA countries and constituting one single consignment may be transported through territories other than those referred to above with,

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should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons and that the goods have remained under the surveillance of the customs authorities in the country of transit or warehousing, that they have not entered into commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to maintain them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities in the Community, in Ceuta and Melilla or in the Canary Islands by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the goods,
 - stating the dates of unloading and reloading of the goods or of their embarkation, or disembarkation where appropriate, identifying the ships used,
 - certifying the conditions under which the goods remained in the transit country;
- (c) or failing these, any substantiating documents.

TITLE II

Arrangements for administrative cooperation*Article 6*

1. Evidence of originating status of products within the meaning of this Regulation is given by either:

- (a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate, made out in accordance with Article 14. A specimen of the EUR. 1 certificate is given in Annex IV;
- (b) an invoice bearing the exporter's declaration as given in Annex V, made out in accordance with Article 14;
- (c) an invoice bearing the exporter's declaration as given in Annex V, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 4 400 ECU.

Up to and including 30 April 1989, the ECU to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 1 October 1986. For each successive period of two years thereafter it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

Amounts in the national currency of the exporting State equivalent to the amounts expressed in this Article and in Article 17 in ECU shall be fixed by the exporting State and communicated to the other parties.

When these amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community, the importing State shall recognize the amount notified by the State concerned.

2. Without prejudice to Article 3 (5), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapters 84 or 85 of the harmonized system is imported by instalments under conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon importation of the first instalment.

3. Accessories, spare parts and tools, dispatched with a piece of equipment, machine apparatus or vehicle, which are part of the normal equipment and included in the price thereof or are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

4. Sets in the sense of general rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the total value of the set.

Article 7

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. In exceptional circumstances an EUR. 1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions under which it was issued.

3. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the provisions governing trade between the Community, Ceuta and Melilla and the Canary Islands.

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4. Applications for movement certificates must be kept for at least two years by the customs authorities of the exporting State.

Article 8

1. The EUR.1 certificate shall be issued by the customs authorities of the exporting State, if the goods can be considered originating products within the meaning of this Regulation.

2. For the purpose of verifying whether the conditions stated in paragraph 1 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

3. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in Article 9 are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

4. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

Article 9

EUR.1 certificates shall be made out on the form of which a specimen is given in Annex IV. This form shall be printed in one or more of the official languages of the Community. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State, if they are handwritten they shall be completed in ink and in capital letters.

Each certificate shall measure 210 × 297 mm. A tolerance of up to plus 8 or minus 5 mm in the length may be allowed. The paper used must be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

Article 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex IV to this Regulation which shall be completed in accordance with this Regulation.

2. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the EUR.1 certificate.

3. The exporter or his representative shall submit with his request for an EUR.1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR.1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

4. Exporters must keep for not less than two years the supporting documents referred to in paragraph 3.

5. The provisions of paragraphs 3 and 4 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 14 (2), (3) and (11) and of the declaration referred to in Article 6 (1) (b) and (c).

Article 11

An EUR.1 certificate must be submitted, within five months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

Article 12

EUR.1 certificates shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the provisions governing trade between the Community, Ceuta and Melilla and the Canary Islands.

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Article 13

1. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in Article 11 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

2. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

3. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void if it is duly established that the certificate does correspond to the goods submitted.

Article 14

1. Notwithstanding Articles 7 (1), (2), (3) and (5), 10 (1) and 19, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as an 'approved exporter', who makes frequent shipments for which EUR. 1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 7.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'. The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR. 1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that box 11, 'customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex IX. This stamp may be preprinted on the form.

Box 11, 'customs endorsement', of the EUR. 1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate:

— 'PROCEDIMIENTO SIMPLIFICADO'

— 'FORENKLET PROCEDURE'

— 'VEREINFACHTES VERFAHREN'

— 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ'

— 'SIMPLIFIED PROCEDURE'

— 'PROCÉDURE SIMPLIFIÉE'

— 'PROCEDURA SEMPLIFICATA'

— 'VEREENVOUDIGDE PROCEDURE'

— 'PROCEDIMENTO SIMPLIFICADO'

The approved exporter shall if necessary indicate in box 13, 'Request for verification', the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR. 1 certificate one of the following phrases:

(date indicated in Arabic numerals)

— 'CERTIFICADO LT VÁLIDO HASTA EL ...'

— 'LT-CERTIFIKAT GYLDIGT INDTIL ...'

— 'LT-CERTIFICAT GÜLTIG BIS ...'

— 'ΠΙΣΤΟΠΟΙΗΤΙΚΟ LT ΙΣΧΥΟΝ ΜΕΧΡΙ ...'

— 'LT CERTIFICATE VALID UNTIL ...'

— 'CERTIFICAT LT VALABLE JUSQU'AU ...'

— 'CERTIFICATO LT VALIDO FINO AL ...'

— 'LT-CERTIFICAAT GELDIG TOT EN MET ...'

— 'CERTIFICADO LT VALIDO ATÉ ...'

and a reference to the authorization under which the relevant LT certificate has been issued.

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The approved exporter shall not be required to refer in boxes 8 and 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kilograms or other measure (litres, m³, etc.). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Articles 11 and 13, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in the Community or in the Canary Islands or Ceuta and Melilla and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Regulation for the acquisition of preferential origin status in trade between the Community and the Canary Islands, Ceuta and Melilla

The customs authorities of the exporting State may require that the entries which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoices refer;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommuni-

cations or electronic data-processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex V in place of EUR. 1 certificates.

The declaration made by the approved exporter on the invoice shall be drawn up in one of the official languages of the Community. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter authorization number; or
- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data-processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made or under which the declaration concerning the origin of the goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.

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15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States or of the Canary Islands, Ceuta and Melilla on customs formalities and the use of customs documents.

Article 15

It shall always be possible to replace one or more movement certificates by one or more certificates provided that this is done at the customs office where the goods are located.

Article 16

The declaration referred to in Article 6 (1) (b) and (c) shall be made out by the exporter in the form given in Annex V in one of the official languages of the Community. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for not less than two years.

Article 17

1. Goods sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of any document referred to in Article 6 (1) provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 310 ECU in the case of small packages or 880 ECU in the case of the contents of travellers' personal luggage.

Article 18

1. Goods sent from the Community, from Ceuta and Melilla or from the Canary Islands for exhibition in another country and sold after the exhibition for importation into Ceuta and Melilla, into the Canary Islands or into the Community shall benefit on importation from the provisions governing trade between them on condition that the goods meet the requirements of this Regulation entitling them to be recognized as originating and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these goods from the territory of the Community, from Ceuta and Melilla or from the Canary Islands to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to a consignee in Ceuta and Melilla, in the Canary Islands or in the Community;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Ceuta and Melilla, to the Canary Islands or to the Community in the state in which they were sent for exhibition;
- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. An EUR. 1 certificate must be submitted to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 19

1. When a certificate is issued in accordance with Article 7 (2), after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 7 (3):

- indicate the place and date of consignment of the goods to which the certificate relates,
- certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

2. The customs authorities may issue an EUR. 1 certificate retrospectively only after verifying that the

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information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases:

- 'EXPEDIDO A POSTERIORI'
- 'UDSTEDT EFTERFØLGENDE'
- 'NACHTRÄGLICH AUSGESTELLT'
- 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ'
- 'ISSUED RETROSPECTIVELY'
- 'DÉLIVRÉ A POSTERIORI'
- 'RILASCIATO A POSTERIORI'
- 'AFGEGEVEN A POSTERIORI'
- 'EMITIDO A POSTERIORI'

in the 'Remarks' box.

Article 20

In the event of the theft, loss or destruction of an EUR. 1 certificate, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following words:

- 'DUPLICADO'
- 'DUPLIKAT'
- 'DUPLIKAT'
- 'ΑΝΤΙΓΡΑΦΟ'
- 'DUPLICATE'
- 'DUPLICATA'
- 'DUPLICATO'
- 'DUPLICAAT'
- 'SEGUNDA VIA'

in the 'Remarks' box.

The duplicate, which must bear the date of issue of the original EUR. 1 certificate, shall take effect as from that date.

Article 21

1. When paragraphs 2 and 3 of Article 1 are applied for the issue of an EUR. 1 certificate, the competent customs office of the State requested to issue the certificate for products in the manufacture of which products coming from Ceuta and Melilla, the Canary Islands or the Community are used shall take into consideration the declaration of which specimens are given in Annex VI (A, B, C and D) given by the exporter in the State of provenance, either on the commercial invoice applicable to these goods, or on a supporting document further to that invoice or other commercial document relating to that shipment which describes the goods concerned in sufficient detail to enable them to be identified.

2. The submission of the information certificate INF 4, issued under the conditions set out in Article 22 and of which a specimen is given in Annex VII, may however be requested of the exporter by the customs office concerned with a view to checking the authenticity and accuracy of information given on the declaration provided for in paragraph 1.

Article 22

1. The information certificate INF 4 concerning the goods taken into use shall be issued upon a written request from the exporter of these goods made out on the form of which a model is given in Annex VIII, in the case foreseen in Article 21 (2), by the competent customs office of the State of provenance.

2. The certificate shall be given or sent to the exporter who shall forward it to the buyer or to the customs office which has requested its submission.

3. The application form shall be kept by the issuing office for at least two years.

Article 23

All necessary steps shall be taken to ensure that goods traded under cover of an EUR. 1 certificate and which in the course of transport use a free zone situated in their territory, are not replaced by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

Article 24

In order to ensure the proper application of this Title, Spain and the other Member States shall assist each other, through their respective customs administrations, in checking the authenticity of EUR. 1 certificates and the accuracy of the information concerning the actual origin of the products concerned and the declarations by exporters made on invoices and the authenticity and accuracy of the information certificates INF 4 referred to in Article 21.

Article 25

Penalties shall be imposed on any person who, in order to enable goods to be accepted as eligible for preferential treatment, draws up or causes to be drawn up, either a document which contains incorrect particulars for the purpose of obtaining an EUR. 1 certificate or an exporter's declaration made on invoices.

Article 26

1. Subsequent verification of EUR. 1 certificates and of exporters' declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

I. B) CEUTA AND MELILLA AND THE CANARY ISLANDS

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend execution of Title I of Protocol 2 annexed to the Act of Accession, pending the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed document applies to the goods actually exported, and whether these goods can, in fact, qualify for the application of the preferential arrangements.

When such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State, or when they raise a question as to the interpretation of this Regulation, they shall be submitted to the Committee on Origin set up under Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods⁽¹⁾.

Article 27

The subsequent verification of the information certificate INF 4 referred to in Article 21 shall be carried out in the circumstances envisaged in Article 26 following a similar procedure to that envisaged in that Article.

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

Done at Brussels, 7 March 1988.

Article 28

The Annexes to this Regulation shall form an integral part thereof.

Article 29

1. Products which were exported before 1 January 1988, accompanied by an EUR 1 certificate or EUR 2 form, shall be considered as originating under the rules in force on 1 January 1988.

2. EUR 1 certificates, EUR 2 forms and supplier's declarations issued or made out before 1 January 1988 under the rules in force before that date shall be accepted up to and including 31 May 1988 according to the rules in force when they were issued.

3. The provisions of Articles 19 and 20 of Regulation (EEC) No 570/86 shall apply in the case of goods exported before 1 January 1988 and retrospective or duplicate EUR 1 certificates may be issued under the rules in force before that date.

4. EUR 2 forms fulfilling the conditions set out in Articles 6 (1) and 16 of Regulation (EEC) No 570/86 may continue to be completed and accepted up to and including 31 December 1989.

The provisions of Article 26 of the said Regulation concerning subsequent verification shall also apply to the EUR 2 forms mentioned in the first subparagraph of this paragraph.

Article 30

Regulation (EEC) No 570/86 is hereby repealed.

Article 31

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

It shall apply with effect from 1 January 1988.

For the Council

The President

G. STOLTENBERG

⁽¹⁾ OJ No L 148, 28.6.1968, p. 1.

I. B) CEUTA AND MELILLA AND THE CANARY ISLANDS

ANNEX I

EXPLANATORY NOTES

Note 1 — Articles 1 and 2

The term 'the Community' shall also cover the territorial waters of the Member States of the Community.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed, shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in explanatory note 6.

Note 2 — Article 1

In order to determine whether goods originate in the Community, in Ceuta and Melilla or in the Canary Islands, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain finished goods or whether any products used in the course of production which do not enter and which were not intended to enter into the final composition of the goods originate in third countries or not.

Note 3 — Article 1

Where a percentage rule is applied in determining originating status of a product obtained in a Member State, in Ceuta and Melilla or in the Canary Islands, the value added by the working or processing referred to in Article 1 shall correspond to the ex works price of the product obtained less the customs value of third-country materials imported into the Community, into Ceuta and Melilla or into the Canary Islands.

Note 4 — Articles 1 and 2

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Community or the Canary Islands, Ceuta and Melilla.

If originating products exported from the Community or the Canary Islands, Ceuta and Melilla to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country

Note 5 — Articles 2 and 3

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of general rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system in a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.

2. Where, under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 6 — Article 2 (f)

The terms 'their vessels' shall apply only to vessels:

- which sail under the flag of a Member State,
- which are registered or recorded in a Member State or, with regard to Ceuta and Melilla or the Canary Islands, which are recorded on a permanent basis in the registers of the competent authorities at local level ('registros de base').

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Where this recording is transferred from one region of Spain included in the customs territory of the Community to the Canary Islands or to Ceuta and Melilla, it will be deemed to be permanent one month after execution of the relevant administrative formalities; in the case of a new transfer within a period of less than one year, the transfer shall be deemed to be permanent one year after execution of the said formalities,

- which are owned to an extent of at least 50 % by nationals of the Member States or by a company with its head office in a Member State, of which the manager or managers, chairman of the board of directors or of the supervisory board and the majority of the members of such boards, are nationals of the Member States and of which, in addition in the case of partnerships or limited companies, at least half of the capital belongs to the Member States or to public bodies or nationals of the Member States,
- of which at least 50 % of the crew, master and officers included, are nationals of the Member States.

Note 7 — Article 3 (1)

The introductory notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 3 (1).

Note 8 — Article 4

'Ex-works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement of Tariffs and Trade done at Geneva on 12 April 1979.

Note 9 — Article 6 (1)

The facility of using under this Regulation the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 17 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.'

Note 10 — Article 24

The authorities consulted shall furnish any information concerning the conditions under which the product has been made, indicating especially the conditions under which the rules of origin have been respected.

I. C) TRADE BETWEEN SPAIN AND PORTUGAL

COUNCIL REGULATION (EEC) No 1136/88

of 7 March 1988

on the rules of origin for trade between Spain and Portugal in the period during which the transitional measures are applied

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Economic Community,

TITLE I

Definition of the concept of 'originating products'

Having regard to the Act of Accession of Spain and Portugal, and in particular Article 1 of Protocol 3, annexed thereto,

Article 1

Having regard to the proposal from the Commission,

For the purposes of the arrangements established in Article 1 (2) and (3) of Protocol 3 to the Act of Accession, the following products shall be considered as:

Whereas Regulation (EEC) No 846/86⁽¹⁾, as amended by Regulation (EEC) No 2474/86⁽²⁾, lays down the rules of origin for trade between Spain and Portugal during the transitional period;

1. products originating in Spain:

(a) products wholly obtained in Spain;

Whereas the rules of origin contained in Regulation (EEC) No 846/86 are based on the use of the Customs Cooperation Council Nomenclature,

(b) products obtained in Spain in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in Portugal;

Whereas the Customs Cooperation Council approved the 'International Convention on the Harmonized Commodity Description and Coding System' on 14 June 1983;

2. products originating in Portugal:

(a) products wholly obtained in Portugal;

Whereas as from 1 January 1988 the harmonized system has replaced the previous nomenclature for the purposes of international trade,

(b) products obtained in Portugal in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Spain.

Whereas it is therefore necessary to adapt the rules of origin contained in Regulation (EEC) No 846/86 in so far as they are based on the use of the harmonized system,

Whereas, in the light of experience, the presentation of the rules of origin could be improved by grouping all the exceptions to the basic change of heading rule into one list and by providing detailed guidance on how it should be interpreted,

The products in Annex II shall be temporarily excluded from the scope of this Regulation. Nevertheless, the arrangements regarding administrative cooperation and Article 11 shall apply *mutatis mutandis* to these products.

Whereas it is therefore advisable to amend the Regulation to the extent rendered necessary by the new presentation of the origin rules;

Article 2

The following shall be considered as wholly obtained either in Spain or in Portugal within the meaning of Article 1 (1) (a) and (2) (a):

Whereas it is appropriate for the proper functioning of the origin rules to redraft certain provisions with a view to facilitating the work of users and customs administrations and to repeal Regulation (EEC) No 846/86,

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

⁽¹⁾ OJ No L 83, 27.3.1986, p. 1

⁽²⁾ OJ No L 212, 2.8.1986, p. 7

I. C) TRADE BETWEEN SPAIN AND PORTUGAL

- (d) used articles collected there fit only for the recovery of raw materials;
- (e) waste and scrap resulting from manufacturing operations conducted there;
- (f) goods produced there exclusively from products specified in subparagraphs (a) to (e).

Article 3

1. The expressions 'chapters' and 'headings' used in this Regulation shall mean the chapters and the headings (four digit codes) used in the harmonized system.

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For the purpose of implementing Article 1 (1) (b) and (2) (b), non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5 below.

3. For a product mentioned in columns 1 and 2 of the list in Annex III, the conditions set out in column 3 of the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For products falling within Chapters 84 to 91, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 of the list in Annex III instead.

5. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall always be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Portugal.

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 4

1. By derogation from Article 1, originating status shall also be conferred on products falling within the headings and chapters set out in Annex IV, by working, processing or assembly in which the combined value of the materials originating in the Community as constituted on 31 December 1985, hereinafter referred to as 'the Community of Ten', and non-originating materials incorporated does not exceed the percentage of the value of the finished product fixed for them in the said Annex IV.

Where non-originating materials are incorporated, the value of these materials may never exceed, within the limits set out in the said Annex IV:

- for products falling within Chapters 84 to 92: the percentage set out for these products in column 4 of the list in Annex III, or in column 3 when no rate is given in column 4,
- for products falling within heading Nos 7407, 7408, 7604 and 7605: 40 % of the value of the finished product.

2. Article 1 shall apply *mutatis mutandis* for determination of the status of products originating in the Community of Ten. However, when the said originating status is conferred following application of the rules laid down in paragraph 1 of this Article only the percentages and the conditions laid down with regard to non-originating materials incorporated apply.

Article 5

1. The unit of qualification for the application of the rules of origin shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of General Rule 3 of the harmonized system, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

I. C) TRADE BETWEEN SPAIN AND PORTUGAL

Accordingly it follows that:

— when a product composed of a group or assembly of articles is classified under the terms of the harmonized system in a single heading, the whole constitutes the unit of qualification,

— when a consignment consists of a number of identical products classified under the same heading of the harmonized system, each product must be taken individually when applying the origin rules.

2. Accessories, spare parts and tools dispatched with a piece of equipment machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof, or are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

3. Sets within the meaning of General Rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the total value of the set.

4. Where, under General Rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

5. In order to determine whether goods originate in Spain or in Portugal, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Article 6

1. The term 'value' in the list in Annex III shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, the first subparagraph shall be applied *mutatis mutandis*.

2. The term 'ex-works price' in the list in Annex III shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

TITLE II

Administrative cooperation

Article 7

Originating products within the meaning of this Regulation may be imported into Spain or Portugal under the preferential arrangements provided for in Article 1 of Protocol 3 to the Act of Accession on production of an internal Community transit document COM T2 ES or COM T2 L ES, or COM T2 PT or COM T2 L PT, or other document having the same effect, made out in Spain or Portugal as the case may be, as provided for in Article 17 of Commission Regulation (EEC) No 409/86 (*).

Article 8

The exporter or his authorized representative shall submit any supporting evidence indicating that one of the internal Community transit documents referred to in Article 7, endorsed with the words 'Portuguese origin' or 'Spanish origin', as appropriate, in accordance with Article 17 of Regulation (EEC) No 409/86, may correctly be made out in respect of the goods for export to Spain or Portugal as the case may be.

Article 9

1. Regulation (EEC) No 3351/83 (*) shall apply *mutatis mutandis* to the making out of the internal Community transit documents referred to in Article 7 and to the provision of the evidence of the originating status of products of the Community of Ten.

The supplier must state clearly in his declaration that the products have originated either in the Community of Ten or in Spain or in Portugal.

2. For the purposes of Article 1 (1) (b) last sentence and (2) (b) last sentence, evidence of the originating status of Spanish or Portuguese products may also take the form of one of the internal Community transit documents referred to in Article 7, made out in Spain or Portugal as the case may be.

Article 10

1. In order to ensure the proper application of this Title, Spain and Portugal shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of the internal Community transit documents COM T2 ES or COM T2 L ES, or COM T2 PT or COM T2 L PT, or documents having the same effect.

For the purpose of subsequent verification the Spanish or Portuguese customs authorities must keep the said internal Community transit documents, or copies of documents having the same effect, for not less than two years.

(*) OJ No L 46, 25. 2. 1986, p. 5.

(*) OJ No L 339, 5. 12. 1983, p. 19.

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2. Subsequent verification of the documents shall be carried out in accordance with the relevant provisions of the Community transit system.

TITLE III

General provisions

Article 11

1. Products used in the manufacture of products of a kind to which this Regulation applies and in respect of which an internal Community transit document COM T2 ES or COM T2 L ES, or COM T2 PT or COM T2 L PT, or other document having the same effect, is made out in Spain or Portugal in accordance with Article 17 of Regulation (EEC) No 409/86, must:

- (a) be in free circulation in Spain or Portugal, as the case may be; or
- (b) have given rise to the payment in Spain or Portugal of the compensating levy provided for in Article 8 (4) of Commission Regulation (EEC) No 526/86 of 28 February 1986 on transitional measures for trade within the Community in goods obtained in Spain or Portugal, or in another Member State under a system providing for suspension or drawback of customs duties or other import charges — compensating levy (⁽¹⁾), as amended by Regulation (EEC) No 3634/87 (⁽²⁾).

The exporter may opt for rule (a) or rule (b).

2. However, by way of exception from paragraph 1, products from another Member State covered by a Community internal transit document COM T2 ES or COM T2 L ES, or COM T2 PT or COM T2 L PT, or a document having the same effect, made out in the said Member State, which are used in Spain or Portugal in the manufacture of products of the kind to which this Regulation applies, may be the subject of drawback or other form of exemption from customs duties applicable between the other Member States and Portugal or Spain as the case may be.

Article 12

1. The Committee on Origin set up by Article 12 of Regulation (EEC) No 802/68 (⁽¹⁾) may examine all matters relating to the implementation of this Regu-

(⁽¹⁾) OJ No L 52, 28. 2. 1986, p. 1.

(⁽²⁾) OJ No L 348, 11. 12. 1987, p. 1.

(⁽³⁾) OJ No L 148, 28. 6. 1968, p. 1.

lation which are raised by its chairman either on his own initiative or at the request of a representative of one of the Member States.

2. The provisions required for applying the definition of the concept of 'originating products' shall be adopted in accordance with the procedure laid down in Article 14 (2) and (3) of Regulation (EEC) No 802/68.

Article 13

If the application of this Regulation and, in particular, the provisions relating to products contained in Annex IV have given rise to difficulties of the kind referred to in Article 379 of the Act of Accession, the new Member State concerned may apply for authorization to take protective measures in accordance with the provisions of that Article.

TITLE IV

Final provisions

Article 14

- 1. Regulation (EEC) No 846/86 is hereby repealed.
- 2. References to the Regulation repealed pursuant to paragraph 1 shall be construed as references to this Regulation.

References to the Articles of the said Regulation shall be interpreted in accordance with the table of equivalence in Annex I.

Article 15

1. Products which were exported before 1 January 1988 accompanied by one of the internal Community transit documents or other documents having the same effect, referred to in Article 7, shall be considered as originating under the rules in force on 1 January 1988.

2. Internal Community transit documents or other documents having the same effect, issued before 1 January 1988 under the rules in force before that date, shall be accepted according to the rules in force when they were issued.

Article 16

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

It shall apply with effect from 1 January 1988.

I. C) TRADE BETWEEN SPAIN AND PORTUGAL

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

Done at Brussels, 7 March 1988.

For the Council

The President

G. STOLTENBERG

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COMMISSION REGULATION (EEC) No 693/88

of 4 March 1988

on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3635/87 of 17 November 1987 applying generalized tariff preferences for 1988 in respect of certain industrial products originating in developing countries⁽¹⁾, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3782/87 of 3 December 1987 applying generalized tariff preferences for 1988 in respect of textile products originating in developing countries⁽²⁾, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3636/87 of 17 November 1987 applying generalized tariff preferences for 1988 in respect of certain agricultural products originating in developing countries⁽³⁾, and in particular Article 1 thereof,

Whereas Decision 87/564/ECSC of the representatives of the Governments of the Member States of the European Coal and Steel Community, meeting within the Council, of 17 November 1987 applying generalized tariff preferences for 1988 in respect of certain steel products originating in developing countries⁽⁴⁾ provides that the concept

of originating products is to be defined under the procedure laid down in Article 14 of Council Regulation (EEC) No 802/68 of 27 June 1968 concerning the common definition of the concept of the origin of goods⁽⁵⁾, whereas the rules to be applied for this purpose should be the same as those laid down for other products;

Whereas, as regards all the products referred to in the abovementioned Regulations, rules should be established to define the conditions in which they acquire the character of originating products, the mode of proof and the terms as to verification thereof; whereas it is appropriate for this purpose basically to adopt the provisions of Commission Regulation (EEC) No 3749/83 of 23 December 1983 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries⁽⁶⁾, as last amended by Regulation (EEC) No 1250/87⁽⁷⁾;

Whereas it is necessary to make transitional provisions for the benefit of those countries certain of whose products have not previously enjoyed tariff preferences;

Whereas the origin rules contained in Regulation (EEC) No 3749/83 are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council approved the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the HS) on 14 June 1983; whereas it is the intention that as from 1 January 1988, the HS is to replace the current nomenclature for the purposes of international trade; whereas it is therefore necessary to adopt the rules of origin contained in Regulation (EEC) No 3749/83 so that they are based on the use of the HS;

(1) OJ No L 350, 12. 12. 1987, p. 1.

(2) OJ No L 367, 28. 12. 1987, p. 1.

(3) OJ No L 350, 12. 12. 1987, p. 67.

(4) OJ No L 350, 12. 12. 1987, p. 111.

(5) OJ No L 148, 28. 6. 1968, p. 1.

(6) OJ No L 372, 31. 12. 1983, p. 1.

(7) OJ No L 118, 6. 5. 1987, p. 7.

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Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one List and by providing detailed guidance on how they should be interpreted;

Whereas it is necessary to provide for transitional measures to allow beneficiary countries which do not apply a nomenclature based on the HS to continue to apply the rules of origin contained in Regulation (EEC) No 3749/83 for a period of two years and in addition to render the indication of the heading of the products in box 8 of certificates of origin Form A and in box 7 of Form APR optional for the same period;

Whereas it is necessary to modify the model of the certificate of origin Form A and the Form APR slightly to take account of the accession of Spain and Portugal to the Community and the introduction of the new nomenclature based on the HS;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Origin,

HAS ADOPTED THIS REGULATION:

TITLE I

Article 1

1. For the purpose of implementing the provisions concerning tariff preferences granted by the Community to certain products originating in developing countries, the following shall be considered as products originating in a country enjoying those preferences (hereinafter referred to as a 'beneficiary country'), provided that these products have been transported direct, within the meaning of Article 6, to the Community:

- (a) products wholly obtained in that country;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3 (2).

2. The provisions of paragraph 1 and of Articles 2 to 4 shall not apply to the products in Annex II.

Article 2

The following shall be considered as wholly obtained in a beneficiary country within the meaning of Article 1 (a):

- (a) mineral products extracted from its soil or from its sea bed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products obtained there from live animals;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products produced there exclusively from products specified in (a) to (i).

Article 3

1. The expressions 'chapters' and 'headings' used in this Regulation shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the harmonized commodity description and coding system (hereinafter referred to as the harmonized system or HS).

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For the purposes of Article 1 (i) (b), non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3 and 4 below.

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3. For a product mentioned in columns 1 and 2 of the List in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the purposes of Article 1 (1) (b), the following shall in any event be considered as insufficient working or processing to confer the status of originating products, irrespective of whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments,
 - (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Regulation to enable them to be considered as originating products;
- (f) simple assembly of parts of products to constitute a complete product;
- (g) a combination of two or more operations specified in (a) to (f);
- (h) slaughter of animals.

Article 4

1. The term 'value' in the List in Annex III shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and

cannot be ascertained, the first ascertainable price paid for the materials in the country concerned.

Where the value of the originating materials used needs to be established, the first subparagraph shall be applied *mutatis mutandis*.

2. The term 'ex-works price' in the list in Annex III shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Article 5

1. Derogations to the provisions of this Regulation may be made in favour of the countries listed in Annex IV to Regulation (EEC) No 3635/87 and Decision 87/564/ECSC as well as Annex V to Regulations (EEC) No 3782/87 and (EEC) No 3636/87 when the development of existing industries or the creation of new industries justifies them.

For this purpose, the country concerned shall submit to the European Communities a request together with the reasons for the request in accordance with paragraph 3 below.

2. The examination of requests shall in particular take into account:

- (a) cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;
- (b) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied by stages;
- (c) the economic and social impact of the decision to be taken especially in respect of employment.

3. In order to facilitate the examination of requests for derogation, the country making the request shall furnish in support of its request the fullest possible information covering in particular the points listed below:

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- description of the finished product,
- nature and quantity of products which have been processed there,
- manufacturing process,
- value added,
- number of employees in the undertaking concerned,
- anticipated volume of exports to the Community,
- reasons for the duration requested,
- other observations.

- (a) a through bill of lading drawn up in the exporting beneficiary country covering the passage through the country of transit; or
- (b) a certification by the customs authorities of the country of transit:
 - giving an exact description of the products.
 - stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used,
 - certifying the condition under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

The same rules apply to any request for extension.

Article 6

1. The following shall be considered as transported direct from the exporting beneficiary country to the Community:

- (a) products transported without passing through the territory of another country;
- (b) products transported through the territories of countries other than the exporting beneficiary country, with or without transshipment or temporary warehousing within those countries, provided that transport through those countries is justified for geographical reasons or exclusively on products have remained under the surveillance of the customs authorities of the country of transit or warehousing, and have not entered into commerce or been delivered for home use there, and have not undergone operations other than unloading, reloading and any operation intended to keep them in good conditions;
- (c) products transported through the territory of Austria, Finland, Norway, Sweden or Switzerland and which are subsequently re-exported in full or in part to the Community, provided that the products have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not been delivered for home use and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition there.

2. Evidence that the conditions specified in paragraph 1 (b) and (c) have been fulfilled shall be supplied to the customs authorities in the Community by the production of:

Article 7

1. Originating products within the meaning of this Regulation shall be eligible, on importation into the Community, to benefit from the tariff preferences specified in Article 1 on production of a certificate of origin Form A issued either by the customs authorities or by other governmental authorities of the exporting beneficiary country, provided that the latter country:

- has communicated to the Commission of the European Communities the information required by Article 26, and
- assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. However, originating products within the meaning of this Regulation which are sent by post (including those sent by parcel post) shall, provided that the consignments contain only originating products and that their value does not exceed 2 590 ECU ⁽¹⁾ per consignment, qualify on

⁽¹⁾ The equivalent in national currencies of the ECU is as follows:

1 ECU	}	43,7750	Belgian franc/ Luxembourg franc
		2,09022	German mark
		2,36146	Dutch florin
		0,713486	Pound sterling
		7,88477	Danish krone
		6,84430	French franc
		1 440,90	Italian lira
		0,762246	Irish pound
		139,754	Greek drachma
		137,629	Spanish pesetas
151,505	Portuguese escudos		

The amounts in the national currencies which result from the conversion of the amounts expressed in ECU may be rounded up or down.

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entry into the Community for the tariff preferences specified in Article 1 on production of a Form APR, on condition that the assistance specified in the preceding paragraph is forthcoming in respect of the said form.

3. Originating products within the meaning of this Regulation shall be eligible on importation into the Community to benefit from tariff preferences specified in Article 1 on production of a certificate of origin Form A issued by the customs authorities of Austria, Finland, Norway, Sweden or Switzerland on the basis of a certificate of origin Form A issued by the appropriate authorities of the exporting beneficiary country provided that the conditions laid down in Article 6 have been fulfilled and provided that Austria, Finland, Norway, Sweden or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates of origin Form A. The procedure laid down in Article 13 (1) shall apply *mutatis mutandis*. The time period laid down in the first subparagraph of Article 27 shall be extended to eight months.

4. Without prejudice to Article 3 (4) where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the harmonized system is imported by instalments on the conditions laid down by the appropriate authorities, it shall be considered to be a single article and a certificate of origin Form A may be submitted for the whole article upon importation of the first instalment.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets in sense of the general rule 3 of the harmonized system shall be regarded as originating when all component articles are originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the value of the set.

Article 8

1. The period of validity of a certificate of origin Form A is 10 months from the date of issue by the governmental authority of the exporting beneficiary country.

2. Certificates of origin Form A presented to the customs authorities in the Community after expiry of the period of validity stipulated in paragraph 1 may be accepted for the purpose of applying the tariff preferences specified in Article 1 where the failure to observe this period is due to *force majeure* or to exceptional circumstances.

The Community customs authorities may also accept such certificates where the products have been presented to them before expiry of the said time limit.

Article 9

In the Member State of importation the certificate shall be presented to the customs authorities according to the procedures laid down in Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation⁽¹⁾. The said authorities may require a translation of a certificate. They may also require the entry form for release for free circulation to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the tariff preferences specified in Article 1.

Article 10

1. The Community shall admit products sent as small packages to private persons by private persons or forming part of travellers' personal luggage as originating products benefiting from the tariff preferences specified in Article 1 without requiring the production of a certificate of origin Form A or the completion of a Form APR, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of that Article, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

⁽¹⁾ OJ No L 28, 5. 2. 1982, p. 38.

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Furthermore, the total value of these products must not exceed 180 ECU in the case of small packages or 515 ECU in the case of the contents of travellers' personal luggage.

Article 11

1. Products sent from a beneficiary country for exhibition in another country and sold for importation into the Community shall benefit on importation from the tariff preferences specified in Article 1 on condition that the products meet the requirements of this Regulation entitling them to be recognized as originating in the exporting beneficiary country and provided that it is shown to the satisfaction of the appropriate Community customs authorities that:

- (a) an exporter has consigned the products from the territory of the exporting beneficiary country direct to the country in which the exhibition is held;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- (c) the products have been consigned to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A certificate of origin Form A must be produced to the Community customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Article 12

The discovery of slight discrepancies between the statements made in the certificate and those made in the documents produced to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the products concerned.

Article 13

1. Subsequent verifications of certificates Form A and Form APR shall be carried out at random or whenever the customs authorities in the Community have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of implementing the provisions of paragraph 1 above, the customs authorities in the Community shall return the certificate Form A or the Form APR to the appropriate governmental authority in the exporting beneficiary country, giving where appropriate the reasons to form or substance for an inquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to Form APR. The customs authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the said authorities decide to suspend the tariff preferences specified in Article 1 pending the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

Article 14

The Annexes to this Regulation shall form an integral part thereof.

TITLE II

Article 15

For the purpose of implementing the provisions concerning tariff preferences specified in Article 1, every beneficiary country shall comply or ensure compliance with the rules concerning the completion and issue of certificates of origin Form A, the conditions for the use of Form APR and those concerning administrative cooperation contained in the following Articles.

Section I

Completion and issue of certificates of origin Form A

Article 16

1. A certificate of origin shall be issued only upon written application from the exporter or his authorized representative.

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2. The exporter or his representative shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin.

Article 17

It shall be the responsibility of the appropriate governmental authorities of the exporting beneficiary countries to ensure that certificates and applications are duly completed.

Article 18

The certificate must conform to the specimen shown in Annex IV.

The type of certificate in force in 1987 may be used until stocks are exhausted.

Each certificate shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the certificates have several copies only the top copy which is the original shall be printed with a green guilloche pattern background.

The use of English or French for the notes on the reverse of the certificate shall not be obligatory.

Each certificate shall bear a serial number, printed or otherwise, by which it can be identified.

It shall be made out in English or French. If it is completed by hand, entries must be in ink and in capital letters.

Article 19

Since the certificate of origin constitutes the documentary evidence for the application of the provisions concerning tariff preferences, specified in Article 1, it shall be the responsibility of the appropriate governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 20

1. The certificate shall be issued by the appropriate governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country within the meaning of Title I.

2. The completion of box 2 of the certificate of origin Form A shall be optional.

3. The declaration of the heading in box 8 of certificate of origin Form A is not compulsory until 31 December 1989.

4. The signature to be entered in box 11 of the certificate must be handwritten.

5. For the purpose of verifying whether the condition specified in paragraph 1 has been met, the appropriate governmental authority shall have the right to call for any documentary evidence or to carry out any check which it considers appropriate.

Article 21

The certificate shall be available to the exporter as soon as exportation is actually carried out or when it is certain that it will be carried out.

Article 22

It shall always be possible to replace one or more certificates of origin Form A by one or more other such certificates, provided that this is done at the customs office in the Community where the products are located.

Article 23

1. In exceptional cases, a certificate may be issued after the actual exportation of the products to which it relates, if it was not issued at the time of exportation as a result of errors involuntarily made or omissions or other special circumstances, and provided that the goods were not exported before the communication to the Commission of the European Communities of the information required by Article 26.

2. The appropriate governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application agree with those contained in the corresponding export documents and that no certificate of origin was issued when the products in question were exported.

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Certificates of origin Form A issued retrospectively must bear, in box 4, the endorsement 'Délivré a posteriori' or 'Issued retrospectively'.

Article 24

In the event of the theft, loss or destruction of a certificate of origin, the exporter may apply to the appropriate governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate Form A issued in this way must be endorsed, in box 4, with one of the following words: 'Duplicata' or 'Duplicate' together with the date of issue and the serial number of the original certificate.

For the purpose of Article 8 the duplicate shall take effect from the date of the original.

Section II

Completion of APR forms

Article 25

1. Form APR must conform to the specimen given in the Annex.

The type of form in force in 1987 may be used until stocks are exhausted.

2. Form APR shall be 210 × 148 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length is permitted. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 g/m².

The use of English or French for the notes attached to Form APR shall not be obligatory.

Each form shall bear a serial number, printed or otherwise, by which it can be identified.

3. One Form APR shall be completed for each consignment.

4. The declaration of the heading in box 7 of Form APR is not compulsory until 31 December 1989.

5. Form APR shall be completed and signed by the exporter or, on his responsibility, by his authorized representative. It shall be made out in English or French. If it is handwritten, it shall be completed in ink and in capital letters. The signature to be placed in box 6 of the form shall be handwritten.

6. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of 'originating products' the exporter may refer to this check in box 7 'Remarks' on Form APR.

Section III

Methods of administrative cooperation

Article 26

The beneficiary countries shall send the Commission of the European Communities the names and addresses of the governmental authorities who may issue certificates of origin together with specimens of stamps used by these authorities. The Commission shall forward this information to the customs authorities of the Member States.

Article 27

1. When an application for subsequent verification has been made in accordance with the provisions of Article 13 of Title I, such verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results must be such as to establish whether the certificate of origin Form A or the Form APR in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences specified in Article 1.

2. If in cases of reasonable doubt there is no reply in the six months set out in the paragraph above or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the authorities concerned. If after the second communication, the results of the verification are not communicated as soon as possible or at the latest within

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four months to the requesting authorities, or if these results do not permit the determination of the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of *force majeure* or in exceptional circumstances, any benefit from the generalized preferences.

3. For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the appropriate governmental authority in the exporting beneficiary country.

Article 28

1. Subject as provided in Article 29 (2), the attestations of authenticity provided for in Articles 1 (4) and 8 (2) of Regulation (EEC) No 3636/87 shall be given in box 7 of the certificate of origin Form A provided for in this Regulation.

2. The attestations mentioned in paragraph 1 shall consist of the description of the goods as set out in paragraph 3 below followed by the stamp of the authorized governmental authority, with the handwritten signature of the official authorized to certify the authenticity of the description of the goods given in box 7.

3. The description of goods in box 7 of the certificate of origin shall be as follows, according to the product concerned:

- 'unmanufactured flue-cured tobacco Virginia type' or 'tabac brut ou non fabriqué du type Virginia "flue-cured"'
- 'agave brandy "tequila", in containers holding two litres or less' or 'eau-de-vie d'agave "tequila" en récipients contenant deux litres ou moins',
- 'spirits produced from grapes, called "PISCO" in containers holding two litres or less' or 'eau-de vie à base de raisins, appelée "PISCO" en récipients contenant deux litres ou moins',
- 'spirit produced from grapes, called "SINGANI" in containers holding two litres or less' or 'eau-de vie à base de raisins, appelée "SINGANI" en récipients contenant deux litres ou moins'.

Article 29

1. The beneficiary countries shall inform the Commission of the European Communities of the names and addresses of

the governmental authorities who may issue the certifications mentioned in Article 28, together with impressions of the stamp they use. The Commission shall forward this information to the customs authorities of the Member States.

2. By way of derogation from the provisions of Article 28 (1) and (2) and without prejudice to the provisions of Article 28 (3) or of the provisions of paragraph 1 above, the stamp of the authority authorized to certify the authenticity of the description of the goods set out in Article 28 (3) shall not be placed in box 7 of the certificate of origin if the authority authorized to issue the certificate of origin is the government authority authorized to issue the attestations of authenticity.

Article 30

The provisions of Article 6 (1) (c) and 7 (3) are only applicable in so far as, in the context of the tariff preferences given by Austria, Finland, Norway, Sweden and Switzerland to certain products originating in developing countries, these countries apply provisions similar to those mentioned above.

The Commission shall inform the Member States' customs authorities of the application by the countries concerned of these provisions and communicate the date the provisions set out in Articles 6 (1) (c) and 7 (3) and the similar provisions adopted by the State or States concerned are adopted.

Article 31

Without prejudice to Article 9, for a period of six months from the date of entry into force of this Regulation, there may be produced, in respect of products referred to in Regulations (EEC) No 3635/87, (EEC) No 3782/87 and (EEC) No 3636/87 which on 1 January 1988 benefit for the first time from generalized tariff preferences and which are either in transit or being held in the Community under temporary warehouse procedure, in customs warehouses or in free zones, certificates of origin Form A together with documentary evidence of direct transport.

Article 32

1. Certificates of origin Form A or Forms APR issued or made out before 1 January 1988 under the rules in force before that date shall be accepted up to and including 31 October 1988 according to the rules in force when they were issued.

I. D) GSP

2. The provisions of Articles 23 and 24 shall apply in the case of goods exported before 1 January 1988 and retrospective or duplicate origin certificates may be issued under the rules in force before that date.

Article 33

Those beneficiary countries which do not apply the nomenclature based on the harmonized system may continue to apply the rules of origin in Regulation

(EEC) No 3749/83 up to and including 31 December 1989.

Article 34

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

It shall apply with effect from 1 January 1988.

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

Done at Brussels, 4 March 1988.

For the Commission

COCKFIELD

Vice-President

I. D) GSP

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1:

The term 'in a beneficiary country' shall also cover the territorial waters of that country.

Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 — Article 1:

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the beneficiary country.

If originating products exported from the beneficiary country to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the governmental authorities that:

- the goods returned are the same goods as those exported,
- and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Note 3 — Article 1:

In order to determine whether products originate in a beneficiary country, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in third countries or not.

Note 4 — Article 2 (f):

The term 'its vessels' shall apply only to vessels:

- which are registered or recorded in the beneficiary country,
- which sail under the flag of the beneficiary country,
- which are at least 50 % owned by nationals of the beneficiary country or by a company with its head office in that country, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that country and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that country or to public bodies or nationals of that country,
- of which the captain and officers are all nationals of the beneficiary country, and
- of which at least 75 % of the crew are nationals of the beneficiary country.

I. D) GSP

Note 5 — Articles 2 and 3:

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of general rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system within a single heading, the whole constitutes the unit of qualification,
 - when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.
2. Where under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 6 — Article 3 (2):

The introductory notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 3 (2).

Note 7 — Article 4:

'Ex-works price' means the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8:

1. The replacement certificate or certificates of origin Form A issued in application of the provisions laid down in Article 7 or 22 of the present Regulation shall be regarded as a definite certificate of origin for the products referred to. The replacement certificate shall be issued on the basis of a written request by the re-exporter.

2. The replacement certificate shall indicate in the top right-hand box the name of the intermediary country where it is issued.

One of the following endorsements shall be made in box 4: 'replacement certificate' or 'certificat de remplacement', as well as the date of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

All entries appearing on the original certificate relating to the products re-exported should be made in boxes 3 to 9.

References to the re-exporter's invoice should be given in box 10.

The authority which issued the replacement certificate shall enter its certification in box 11. The responsibility of the authority is confined to the issue of the replacement certificate.

The entries in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith is not responsible for the correctness of the entries made on the original certificate.

I. D) GSP

3. The customs office which is requested to perform the operation should note on the original certificate the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. The original certificate shall be kept for at least two years by the customs office concerned.
4. A photocopy of the original certificate may be annexed to the replacement certificate.

Note 9 — Article 20 (2):

Since the completion of box 2 of the certificate of origin is optional, box 12 of this certificate shall be duly completed by indicating 'European Economic Community', or one of the Member States. But in the case of application of the transit procedure referred to in Articles 6 (1) (c) and 7 (3) of this Regulation, one of the donor countries mentioned in Article 7 (3) as the importing country should be mentioned instead as provided for in the last subparagraph of Note 8 (2).

I. E) OCCUPIED TERRITORIES

COMMISSION REGULATION (EEC) No 809/88

of 14 March 1988

on the definition of the concept of 'originating products' and methods of administrative cooperation applicable to imports into the Community of products originating in the Occupied Territories

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3363/86 of 27 October 1986 on the tariff arrangements applicable to imports into the Community of products originating in the Occupied Territories⁽¹⁾, and in particular Article 3 thereof,

Whereas, as regards all the products referred to in Regulation (EEC) No 3363/86, the origin rules are contained in Commission Regulation (EEC) No 4129/86 of 23 December 1986 on the definition of the concept of 'originating products' and methods of administrative cooperation applicable to imports into the Community of products originating in the Occupied Territories⁽²⁾, as amended by Regulation (EEC) No 1302/87⁽³⁾; whereas these rules are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council has approved the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'HS') on 14 June 1983; whereas as from 1 January 1988 the HS replaces the earlier nomenclature for the purposes of international trade; whereas it is therefore necessary to adapt the rules of origin contained in Regulation (EEC) No 4129/86 so that they be based on the HS;

Whereas in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one list and by providing detailed guidance on how this should be interpreted;

Whereas it is necessary to provide for transitional measures to allow the Occupied Territories, if they do not apply the HS, to continue to apply the rules of origin contained in Regulation (EEC) No 4129/86 for a period of two years;

⁽¹⁾ OJ No L 306, 1. 11. 1986, p. 103.

⁽²⁾ OJ No L 381, 31. 12. 1986, p. 1.

⁽³⁾ OJ No L 123, 12. 5. 1987, p. 5.

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Origin,

HAS ADOPTED THIS REGULATION:

TITLE I

Definition of the concept of 'originating products'

Article 1

1. For the purpose of implementing the provisions concerning tariff preferences granted by the Community to certain products originating in the Occupied Territories, the following products, on condition that they were transported directly within the meaning of Article 5, shall be considered as:

(a) Products originating in the Occupied Territories:

- (i) products wholly obtained in these territories;
- (ii) products obtained in these territories in the manufacture of which products other than those referred to in (i) above are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. However, these conditions shall not apply to materials originating in the Community under the terms of this Regulation.

(b) Products originating in the Community:

- (i) products wholly obtained in the Community;
- (ii) products obtained in the Community in the manufacture of which products other than those referred to in (i) above are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. However, this condition shall not apply to materials originating in the Occupied Territories under the terms of this Regulation.

2. The provisions of paragraph 1 and of Articles 2 to 4 shall not apply to the products listed in Annex II.

I. E) OCCUPIED TERRITORIES

Article 2

The following shall be considered as wholly obtained in the Occupied Territories within the meaning of Article 1 (a):

- (a) mineral products extracted from its soil or from its sea bed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products obtained there from live animals;
- (e) products obtained by hunting or fishing conducted there;
- (f) used articles collected there fit only for the recovery of raw materials;
- (g) waste and scrap resulting from manufacturing operations conducted there;
- (h) products produced there exclusively from products specified in (a) to (g).

Article 3

1. The expressions 'chapters' and 'headings' used in this Regulation shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the 'harmonized commodity description and coding system' (hereinafter referred to as the harmonized system).

The expression 'classified' shall refer to the classification of a product or material within a particular heading.

2. For the purposes of Article 1 (1) (b), non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those within which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3 and 4 below.

3. For a product mentioned in columns 1 and 2 of the list in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the purpose of implementing Article 1 (1) (b), the following shall in any event be considered as insufficient working or processing to confer the status of originating products, irrespective of whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking-up and assembly of consignments,
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Regulation to enable them to be considered as originating products;
- (f) simple assembly of parts of products to constitute a complete product;
- (g) a combination of two or more operations specified in (a) to (f);
- (h) slaughter of animals.

Article 4

1. The term 'value' in the list in Annex III shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, the first subparagraph shall be applied *mutatis mutandis*.

2. The term 'ex-works price' in the list in Annex III shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Article 5

1. The following shall be considered as transported direct from the Occupied Territories to the Community and from the Community to the Occupied Territories:

- (a) products transported without passing through another territory;
- (b) products transported through territories other than the Occupied Territories or the Community, with or without transshipment or temporary warehousing, provided that transport through those territories is justified for geographical reasons or exclusively on account of transport requirements and that the products have not been delivered for home use there, and have not undergone

I. E) OCCUPIED TERRITORIES

operations other than unloading, reloading and any operation intended to keep them in good condition.

2. Proof that the conditions specified in paragraph 1 (b) have been fulfilled shall be supplied to the customs authorities in the Community or to the Chambers of Commerce of the Occupied Territories by the production of:

- (a) a through bill of lading drawn up in the Occupied Territories or in the Community covering the passage through the country of transit; or
- (b) a certification by the customs authorities of the country of transit:
 - giving an exact description of the products,
 - stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used,
 - certifying the condition under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

TITLE II

Arrangements for administrative cooperation

Article 6

1. Evidence of originating status, within the meaning of this Regulation, of products is given by a movement certificate EUR. 1. However, the evidence of originating status, within the meaning of this Regulation, of products which form the subject of postal consignment (including parcels) may be given by a form EUR. 2, provided that they consist only of originating products and that the value does not exceed 2 590 ECU per consignment.

2. Originating products within the meaning of this Regulation shall be eligible, on import into the Community, to benefit from the tariff preferences specified in Article 1 on production of a movement certificate EUR. 1 issued by the Chambers of Commerce of the Occupied Territories or by a certificate EUR. 2 provided that they assist the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

3. The Commission shall forward the list of the Chambers of Commerce mentioned in paragraph 2 and the specimens of stamps used by these bodies to the customs authorities of the Member States.

4. Without prejudice to Article 3 (4), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the harmonized system is imported by instalments on the conditions laid down by the appropriate authorities, it shall be considered to be a single article and a certificate of origin form A may be submitted for the whole article upon importation of the first instalment.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which is part of the normal equipment and included in the price thereof or is not separately invoiced shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets in the sense of the general rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the total value of the set.

Article 7

1. A movement certificate EUR. 1 shall be issued by the Chambers of Commerce of the Occupied Territories or by the customs authorities of the exporting Member State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual export has been effected or ensured.

2. In exceptional circumstances a movement certificate EUR.1 may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions under which it was issued.

3. A movement certificate EUR.1 shall be issued only upon a written request by the exporter. Such application shall be made on a form, a specimen of which is given in Annex IV, which shall be completed in accordance with this Regulation.

4. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the provisions of the present Regulation.

5. Applications for movement certificates must be kept for at least two years by the Chambers of Commerce of the Occupied Territories.

I. E) OCCUPIED TERRITORIES

Article 8

1. The movement certificate EUR.1 shall be issued by the Chambers of Commerce or by the customs authorities of the exporting Member State if the goods can be considered originating products within the meaning of this Regulation.

2. For the purpose of verifying whether the conditions stated in paragraph 1 have been met, the Chambers of Commerce or the customs authorities of the exporting Member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

3. It shall be the responsibility of the Chambers of Commerce or of the customs authorities of the exporting Member State to ensure that the forms referred to in Article 9 (1) are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

4. For the purposes of this Regulation, box 11 of the movement certificate EUR.1 shall be endorsed by the competent Chamber of Commerce or by the customs authorities of the exporting Member State. The date of issue of the certificate must be indicated in this box.

Article 9

Movement certificates EUR.1 shall be made out on the form of which a specimen is given in Annex IV. This form shall be printed in one or more of the official languages of the Community. Certificates shall be made out in one of these languages. If they are handwritten they shall be completed in ink and in capital letters.

Each certificate shall measure 210 x 297 mm. A tolerance of up to plus 8 or minus 5 mm in the length may be allowed. The paper used must be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The certificate shall also bear a serial number, either printed or not, by which it can be identified.

Article 10

1. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate EUR.1.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported are such as to qualify for the issue of a movement certificate EUR.1.

Article 11

A movement certificate EUR.1 must be submitted, within five months of the date of issue by the Chambers of Commerce, to the customs authorities of the importing State where the goods are entered.

Article 12

Movement certificates EUR.1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down in Commission Directive 82/57/EEC⁽¹⁾ laying down certain provisions for implementing Council Directive 79/695/EEC⁽²⁾ on the harmonization of procedures for the release of goods for free circulation. The said authorities may require a translation of a certificate. They may also require the entry form for release for free circulation to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the tariff preferences specified in Article 1.

Article 13

1. A movement certificate EUR.1 which is submitted to the customs authorities of the importing Member State after the final date for presentation specified in Article 11 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

2. In other cases of belated presentation, the customs authorities of the Community may accept the certificates where the goods have been submitted to them before the said final date.

Article 14

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void if it is duly established that the certificate does correspond to the goods submitted.

Article 15

It shall always be possible to replace one or more movement certificates by one or more certificates provided that this is done at the customs office of the Community where the goods are located.

⁽¹⁾ OJ No L 28, 5. 2. 1982, p. 38.

⁽²⁾ OJ No L 205, 13. 8. 1979, p. 19.

I. E) OCCUPIED TERRITORIES

Article 16

Form EUR.2, a specimen of which is given in Annex V, shall be completed by the exporter or, under his responsibility, by his authorized representative. It shall be made out in one of the official languages of the Community. If it is handwritten it must be completed in ink and in capital letters.

Form EUR.2 shall measure 210 × 148 mm. A tolerance of up to plus 8 or minus 5 mm in the length may be allowed. The paper used must be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 g/m².

A form EUR.2 shall be completed for each postal consignment.

These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

Article 17

1. Goods sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR.1 or the completion of a form EUR.2, provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 180 ECU in the case of small packages or 515 ECU in the case of the contents of travellers' personal luggage.

Article 18

1. Goods sent from the Occupied Territories for exhibition in another country and sold after the exhibition for importation into the Community shall benefit on importation from the tariff preferences specified in Article 1 on condition that the goods meet the requirements of this Regulation entitling them to be recognized as originating and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Occupied Territories to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to a consignee in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR.1 must be submitted to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 19

1. When a certificate is issued in accordance with Article 7 (2), after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 7 (3):

— indicate the place and date of consignment of the goods to which the certificate relates,

— certify that no movement certificate EUR.1 was issued at the time of exportation of the goods in question, and state the reasons.

2. The Chambers of Commerce of the Occupied Territories or the customs authorities of the exporting Member State may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases:

— EXPEDIDO A POSTERIORI

— UDSTEDT EFTERFØLGENDE

— NACHTRÄGLICH AUSGESTELLT

— ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ

— ISSUED RETROSPECTIVELY

— DÉLIVRÉ À POSTERIORI

— RILASCIATO A POSTERIORI

— AFGEGEVEN A POSTERIORI

— EMITIDO A POSTERIORI

I. E) OCCUPIED TERRITORIES

Article 20

In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the Chambers of Commerce or to the customs authorities of the exporting Member State which issued it for a duplicate made out on the basis of the export documents in their possession.

The duplicate issued in this way must be endorsed with one of the following words:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA

Article 21

1. Subsequent verification of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing Member State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing paragraph 1, the customs authorities of the importing Member State shall return the movement certificate EUR.1 or the form EUR.2, or a photocopy thereof, to the Chambers of Commerce giving, where appropriate, the reasons of form or substance for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing Member State decide to suspend execution of the preferential treatment, pending the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

Article 22

1. When an application for subsequent verification has been made in accordance with the provisions of Article 21, such verification shall be carried out, and its results communicated to the customs authorities in the Community within a maximum of six months. The results must be such as to establish whether the movement certificate EUR.1 or the form EUR.2 in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences specified in Article 1.

2. If in cases of reasonable doubt there is no reply in the six months set out in the paragraph above or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the Chambers of Commerce concerned. If after the second communication, the results of the verification are not communicated as soon as possible or at the latest within four months to the requesting authorities, or if these results do not permit the determination of the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of *force majeure* or in exceptional circumstances, any benefit from the preferential treatment.

3. For the purpose of subsequent verification of certificates of origin EUR.1, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the appropriate Chamber of Commerce.

Article 22 a

The procedure laid down in Articles 21 and 22 shall be applied, *mutatis mutandis*, by the Chambers of Commerce of the Occupied Territories whenever they think it necessary to carry out a subsequent verification of movement certificates EUR.1 issued by the customs authorities of the Members States or of form EUR.2.

Article 23

The endorsements referred to in Articles 19 and 20 shall be inserted in the 'Remarks' box of the certificate.

Article 24

1. Movement certificates EUR.1 or forms EUR.2 issued or made out before 1 January 1988 under the rules in force before that date shall be accepted up to and including 31 May 1988 according to the rules in force when they were issued.

2. The provisions of Articles 7 (2) and 20 shall apply in the cases of goods exported before 1 January 1988 and retrospective or duplicate movement certificates may be issued under the rules in force before that date.

I. E) OCCUPIED TERRITORIES

Article 25

1. Regulation (EEC) No 4129/86 is hereby repealed.
2. If the Occupied Territories do not apply the nomenclature based on the harmonized system, they may continue to apply the rules of origin contained in Regulation (EEC) No 4129/86 up to and including 31 December 1989.

Article 26

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

It shall apply with effect from 1 January 1988.

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

Done at Brussels, 14 March 1988.

For the Commission

COCKFIELD

Vice-President

I. E) OCCUPIED TERRITORIES

ANNEX I

EXPLANATORY NOTES

Note 1:

The term 'Occupied Territories' shall cover the west bank of the River Jordan and the Gaza Strip both occupied by Israel.

'Note 2 — Article 1

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Occupied Territories or in the Community.

If originating products exported from the Occupied Territories or from the Community to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that :

- the goods returned are the same goods as those exported,
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.'

Note 3 — Article 1:

In order to determine whether goods originate in the Occupied Territories, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain finished goods or whether any products used in the course of production which do not enter and which were not intended to enter into the final composition of the goods originate in third countries or not.

Note 4 — Articles 2 and 3

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of general rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605

Accordingly, it follows that.

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system within a single heading, the whole constitutes the unit of qualification.
 - when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.
2. Where, under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 5 — Article 3 (2):

The introductory notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 3 (2).

Note 6 — Article 4

'Ex-works price' means the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

I. F) COMMON LISTS FOR AGREEMENTS AND SYSTEMS MENTIONED UNDER A) THROUGH E)

ANNEX II

List of products referred to in Article I* which are temporarily excluded from the scope of this Protocol

HS heading No	Description of product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

(*) EFTA: Article 3

I. F) COMMON LISTS FOR AGREEMENTS AND SYSTEMS MENTIONED UNDER A) THROUGH E)

ANNEX III

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

INTRODUCTORY NOTES

*General***Note 1:**

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the harmonized system and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 or column 4 only applies to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the harmonized system, are classified within headings of the chapter or within any of the headings grouped together in column 1.
- 1.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3 or column 4.
- 1.4. For the products of Chapters 84 to 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3*(2) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading including other materials of heading No ...' means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

I. F) COMMON LISTS FOR AGREEMENTS AND SYSTEMS MENTIONED UNDER A) THROUGH E)

— *For example:*

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5. Even if the change of heading rule or the rule contained in the list are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of Article 5 (5).*

Note 4:

- 4.1. The rule in the list represents the minimum amount of working or processing required and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 4.2. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more of the materials may be used. It does not require that all be used.

— *For example:*

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

— *For example:*

The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

— *For example:*

The rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

— *For example:*

In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-wovens cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.

See also note 7.3 in relation to textiles.

- 4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore the individual percentages must not be exceeded in relation to the particular materials they apply to.

* GSP, OT: Article 3(4)
EFTA: Article 5(5)

I. F) COMMON LISTS FOR AGREEMENTS AND SYSTEMS MENTIONED UNDER A) THROUGH E)

*Textiles***Note 5:**

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 6:

- 6.1. In the case of the products classified within those headings in the list to which a reference is made to this introductory note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

— *For example:*

A yarn of heading No 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.

— *For example:*

A woollen fabric of heading No 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric.

— *For example:*

Tufted textile fabric of heading No 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

I. F) COMMON LISTS FOR AGREEMENTS AND SYSTEMS MENTIONED UNDER A) THROUGH E)

— *For example:*

If the tufted textile fabric concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

— *For example:*

A carpet with tufts made both from artificial yarns and cotton tufts made from yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7:

- 7.1. In the case of those textile products, which are marked in the list by a footnote referring to this introductory note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified within Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of note 4.3.
- 7.3. In accordance with note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

— *For example:*

If a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
02.01	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No. 02.02
02.02	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No. 02.01
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings Nos. 02.01 to 02.05
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos. 02.01 to 02.06 and 02.08 or poultry liver of heading No. 02.07
03.02 to 03.05 (Not EFTA, except Faroes)	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
ex 03.05 (Iceland)	Livers and roes, dried, smoked, salted or in brine	Manufacture in which all the materials of Chapter 3 used must already be originating
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading No. 04.01 or 04.02
04.03 (GSP)	Buttermilk, curdled milk and cream, yogurt, kephur and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: - all the materials of Chapter 4 used must already be originating, - any fruit juice of heading No. 20.09 or sucrose used must be originating, and - the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product

Cont'd

Cont'd

N.B.: (EFTA) Only where indicated

+ (ES/PT)

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
04.03 (Cont'd) (Not GSP)		Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used must already be originating, - any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must be originating, and - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 04.03 (EFTA)	Buttermilk curdled milk and cream, yogurt, Kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used must be wholly obtained, - any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must be originating, and - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No. 04.07
ex 05.02 (Not GSP)	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
ex 05.06	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must already be originating
07.10 to 07.13	Edible vegetables, frozen or dried, provisionally preserved except for headings Nos. ex 07.10 and ex 07.11	Manufacture in which all the vegetable materials used must already be originating
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 07.11	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn

N.B.: (EFTA) Only where indicated.
+ (ES/PT)

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
(GSP)	- containing added sugar	Manufacture in which all the materials used must already be originating
(Other)		Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product
	- other	Manufacture in which all the fruit or nuts used must already be originating
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must already be originating
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Manufacture in which all the fruit or nuts used must already be originating
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex Chap 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No. ex 11.06	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No. 07.14 or fruit used must already be originating
ex 11.06	Flour and meal of the dried, shelled leguminous vegetables of heading No. 07.13	Drying and milling of leguminous vegetables of heading No. 07.08
13.01	Lac; natural gums, resins, gum-resins and balsams	Manufacture in which the value of any materials of heading No. 13.01 used may not exceed 50 % of the ex-works price of the product

N.B.: (EFTA) Only where indicated.

+ (ES/PT)

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
15.01	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: - fats from bones or waste - other	Manufacture from materials of any heading except those of heading No. 02.03, 02.06 or 02.07 or bones of heading No. 05.06 Manufacture from meat or edible offal of swine of heading No. 02.03 or 02.06 or of meat and edible offal of poultry of heading No. 02.07
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted: - fats from bones or waste - other	Manufacture from materials of any heading except those of heading No. 02.01, 02.02, 02.04 or 02.06 or bones of heading No. 05.06 Manufacture in which all the animal materials of Chapter 2 used must already be originating
15.04 (Not EFTA, except Iceland)	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - solid fractions of fish oils and fats and oils of marine mammals - other	Manufacture from materials of any heading including other materials of heading No. 15.04 Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
ex 15.05 (Not GSP)	Refined lanolin	Manufacture from crude wool grease of heading No. 15.05
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - solid fractions - other	Manufacture from materials of any heading including other materials of heading No. 15.06. Manufacture in which all the animal materials of Chapter 2 used must already be originating

N.B.: (EFTA) Only where indicated.

+ (ES/PT)

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 15.07 to 15.15	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified: - solid fractions, except for that of Jojoba oil - other, except for: - tung oil; myrtle wax and Japan wax - those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from other materials of headings Nos. 15.07 to 15.15 Manufacture in which all the vegetable materials used must already be originating
ex 15.16	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 15.17	Edible liquid mixtures of vegetable oils of headings Nos. 15.07 to 15.15	Manufacture in which all the vegetable materials used must already be originating
ex 15.19 (Not EFTA?)	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No. 15.19
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs (1)	Manufacture in which all the fish or fish eggs used must already be originating
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating

(1) (Iceland only) N.B.: The whole heading is not covered by the Agreement.

N.B.: (EFTA) Only where indicated.
+ (ES/PT)

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 16.05 (Iceland and Faroes)	Crustaceans and molluscs, prepared or preserved	Manufacture in which all the crustaceans or molluscs used must already be originating
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
(ex 17.02 - EFTA), CIGM, OT)	- chemically pure maltose and fructose - other sugars in solid form, flavoured or coloured - other	Manufacture from materials of any heading including other materials of heading No. 17.02 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used must already be originating
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
17.04 (Also EFTA)	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 17.01 (GSP)	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture from materials not classified in the same heading as the product. However, all flavouring or colouring material used must already be originating

N.B.: (EFTA) Only where indicated.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
17.02 (GSP)	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - chemically pure maltose and fructose - other	Manufacture from materials of any heading including other materials of heading No. 17.02 Manufacture in which all the materials used must already be originating
ex 17.03 (GSP)	Mlasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture from materials not classified in the same heading as the product. However, all flavouring or colouring material used must already be originating
17.04 (GSP)	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials not classified in Chapter 17. However, all flavouring or colouring material used must already be originating
18.04 (GSP)	Cocoa butter, fat and oil	Manufacture in which all cocoa beans used must already be originating
18.06 (Also EFTA)	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
18.06 (GSP)	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex works price of the product and all the sugar of heading No. 17.01 used must already be originating

N.B.: (EFTA) Only where indicated.
+ (ES/PT)

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
<p>19.01 (Also EFTA)</p> <p>(GSP)</p> <p>(Other)</p>	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:</p> <p>- malt extract</p> <p>- other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, sugar of heading No. 17.01 may not be used</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>
<p>19.02</p> <p>ex 19.02 (EFTA)</p>	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p> <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni - except for those containing more than 20 % by weight of crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of any kind or origin; couscous, whether or not prepared</p>	<p>Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating</p> <p>Manufacture in which all the cereals and their derivatives (except durum wheat and its derivatives) used must be wholly obtained</p>

N.3.: (EFTA) Only where indicated.
+ (ES/PT)

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
19.03 (GSP) (Other, also EFTA)	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all the materials used must already be originating Manufacture from materials of any heading except potato starch of heading No. 11.08
19.04 (GSP) (Other, except EFTA) (EFTA)	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared: - not containing cocoa	Manufacture in which all the materials used must already be originating Manufacture in which: - all the cereals and flour (except maize of the species 'Zea Indurata' and durum wheat and their derivatives) used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives), used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
(GSP) (Other, also EFTA)	- containing cocoa	Manufacture from materials of any heading, including other materials of heading 19.04, except sugar of heading No. 17.01, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product Manufacture from materials not classified in heading No. 18.06, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
19.05 (Also EFTA)	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11

N.B.: (EFTA) Only where indicated.

+ (ES/PT)

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating
20.04 and 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must already be originating
20.06 (GSP)	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which all the fruit, nuts or other parts of plants and all sugars of Chapter 17 must already be originating
(Not GSP)		Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
20.07 (GSP)	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruit or nuts and any sugars of Chapter 17 used must already be originating
(Not GSP)		Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product
20.08	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must already be originating
	Cont'd	Cont'd

N.B.: (EFTA) Only where indicated.
+ (ES/PT)

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
20.08 (Cont'd) (GSP only)	- other	Manufacture in which all the fruit, nuts, seeds and other materials of Chapters 8 and 9 and all sugars or beverages, spirits and vinegars of Chapters 17 or 22 used must already be originating
(Not GSP)	- nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of headings Nos. 08.01, 08.02 and 12.02 to 12.07 used exceeds 60 % of the ex-works price of the product
(Not GSP)	- other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
20.09 (GSP)	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all fruit, nuts or vegetables of Chapters 7 and 8 and any sugars of Chapter 17 used must already be originating
ex 20.09 (Not GSP)	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
ex 21.03	- Sauces and preparations therefor; mixed condiments and mixed seasonings (Also EFTA) - Prepared mustard	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from mustard flour or meal
ex 21.04 (EFTA)	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos. 20.02 to 20.05
ex 21.04	- Soups and broths and preparations therefor - Homogenized composite food preparations	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos. 20.02 to 20.05 The rule for the heading in which the product would be classified in bulk shall apply

N.B.: (EFTA) Only where indicated.

+ (ES/PT)

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 21.05 (GSP)	Ice cream and other edible ice, containing chocolate	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product
ex 21.06 (GSP) (Not GSP)	Sugar syrups, flavoured or coloured	Manufacture in which all the materials used must already be originating Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
22.02 (Not GSP)	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
ex 22.02 (EFIA)	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages (not including fruit or vegetable juices of heading No. 20.09); containing sugar or milk or milkfats	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
22.02 (GSP)	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However all fruit juice used must already be originating
ex 22.04	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must

N.B.: (EFIA) Only where indicated.

+ (ES/PT)

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
22.05, ex 22.07, ex 22.08 and ex 22.09	The following, containing grape materials: vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
22.05 (EFTA)	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained
ex 22.08 (EFTA)	Liqueurs and other spirituous beverages containing added sucrose, invert sugar, eggs or egg yolks	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained OR If all the other materials used are already originating, arrack of heading No. 22.08 may be used up to a limit of 5 % by volume
ex 22.08	Whiskies of an alcoholic strength by volume of less than 50 % vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex-works price of the product
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must already be originating
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat or milk used must already be originating
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No. 24.01 used must already be originating
ex 24.03	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No. 24.01 used must already be originating

N.B.: (EFTA) Only where indicated.

+ (ES/PT)

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a square or rectangular shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 25.16	Granite porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a square or rectangular shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite) in hermetically sealed containers and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distills at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	These are Annex II products
27.09 to 27.15	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex II products

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chap 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings Nos. ex 28.11 ex 28.33 and ex 28.40 (EFTA only) for which the rules are set out below:	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate
ex Chap 29	Organic chemicals, except for headings Nos. ex 29.01, ex 29.02, ex 29.05, ex 29.06, 29.15, ex 29.32, 29.33 and 29.34, for which the position is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	These are Annex II products
ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex II products
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.15 and 29.16 used may not exceed 20 % of the ex-works price of the product
ex 29.32	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
29.33 (EFTA, CIGM, ES/PT)	Heterocyclic compounds with nitrogen heteroatom(s) only; nucleic acids and their salts: - lactams, other than 6-hexanolactam (epsilon caprolactam), 6-aminopenicillanic acid, 7-aminocephalosporanic acid and 7-aminodesacetoxycephalosporanic acid; monoazepines; diazepines; azocines (whether or not hydrogenated)	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 30 % of the ex-works price of the product (1)
(EFTA, CIGM, ES/PT)	- other (Not EFTA: whole heading)	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20 % of the ex-works price of the product
29.34 (EFTA, CIGM, ES/PT)	Other heterocyclic compounds - 6-Aminopenicillanic acid, 7-aminocephalosporanic acid and 7-aminodesacetoxycephalosporanic acid; compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused; monothiamonoazepines; monothiins; monooxamonoazines; monooxamonoazoles (whether or not hydrogenated)	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 30 % of the ex-works price of the product (1)
(EFTA, CIGM, ES/PT)	- other (Not EFTA: whole heading CIGM, ES/PT)	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20 % of the ex-works price of the product
ex Chap 30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04 (GSP only: 30.05 and ex 30.06), for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product

(1) This rule shall only apply until 31 March 1991.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
30.02	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; anti-sera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> - products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale - other: <ul style="list-style-type: none"> - human blood - animal blood prepared for therapeutic or prophylactic uses - blood fractions other than antisera; haemoglobin and serum globulins - haemoglobin, blood globulins and serum globulins - other 	<p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
30.03 and 30.04 (Not GSP) (GSP)	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product. However, materials of headings Nos. 30.03 and 30.04 may be used provided their value does not exceed 20 % of the ex-works price of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials other than active substances. However, materials of headings Nos. 30.03 and 30.04 may be used provided their value does not exceed 30 % of the ex-works price of the product</p>
30.05 (GSP)	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	Manufacture from materials of any heading, except pharmaceutical substances. However, the value of the materials of heading No. 30.05 used may not exceed 20 % of the ex-works price of the product
ex 30.06 (GSP)	Chemical contraceptive preparations based on hormones or spermicides; bone reconstruction cements	Manufacture from materials of any heading, except active substances
ex Chap 31 (Not ACP)	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product
ex Chap 31 (ACP)	Fertilisers, except for headings Nos. ex 31.03 and ex 31.05 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product
ex 31.03 (ACP)	Crushed and powdered calcined natural aluminium calcium phosphates	Crushing and powdering of calcined natural aluminium calcium phosphates

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chap 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes, preparations as specified in note 3 to this chapter based on colour lakes (1)	Manufacture from materials of any heading, except heading Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (1)	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04
ex Chap 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpeneation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' (2) in this heading. However, materials of the same 'group' may be used, provided their value does not exceed 20 % of the ex-works price of the product

(1) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

(2) A 'group' is regarded as any part of the heading description separated from the rest by a semi-colon.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chap 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for headings Nos. ex 34.03 and 34.04, for which the position is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex II products
34.04	Artificial waxes and prepared waxes: - with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - other	These are Annex II products Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No. 15.16 - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - materials of heading No. 34.04. However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chap 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings No. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - starch ethers and esters - other	Manufacture from materials of any heading, including other materials of heading No. 35.05 Manufacture from materials of any heading, except those of heading No. 11.08

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chap 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chap 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
37.01 (EFTA, CIOM, ES/PT)	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - instant print film for colour photography, in packs - other	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the value of all the materials of heading No. 37.02 used may not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02
37.01 (Not EFTA)	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textile; instant print film in the flat, sensitised, unexposed, whether or not in packs	Manufacture in which all the materials used are classified in a heading other than that of the product or in heading No. 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings Nos. 37.01 to 37.04
ex Chap 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 38.01	- Colloidal graphite in suspension in oil and semi colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which value of all the materials of heading No. 38.03 used may not exceed 20 % of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products: - prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	These are Annex II products
	Cont'd	Cont'd

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 (Cont'd)	<ul style="list-style-type: none"> - the following of heading No. 38.23: - prepared binders for foundry moulds or cores based on natural resinous products - naphthenic acids, their water insoluble salts and their esters - sorbitol other than that of heading No. 29.05 - petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts - ion exchangers - getters for vacuum tubes - alkaline iron oxide for the purification of gas - ammoniacal gas liquors and spent oxide produced in coal gas purification - sulphonaphthenic acids, their water insoluble salts and their esters - Fuel oil and Dippel's oil - mixtures of salts having different anions - copying pastes with a basis of gelatin, whether or not on a paper or textile backing - other 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
39.01 to 39.15	<p>Plastics in primary forms, waste, parings and scrap, of plastic:</p> <ul style="list-style-type: none"> - polymers, other than copolymers - other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1) <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)</p>

(1) In the case of products composed of materials classified in both headings Nos. 39.01 to 39.06, on the one hand, and in headings Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
39.16 to 39.21	Semi-manufactures of plastics: - flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked - other: - of polymers, other than copolymers - other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product (1) Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1) Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product
39.22 to 39.26	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
40.05 (EFTA, CIGM, ES/PT, OT)	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product
(Other)		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
40.12 (EFTA, CIGM ES/PT)	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber: - retreaded pneumatic, solid or cushion, tyres of rubber	Retreading of used tyres
	Suite	Suite

(1) In the case of products composed of materials classified in both headings Nos. 39.01 to 39.06, on the one hand, and in headings Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
40.12 (Cont'd)	- other (Other: whole heading)	Manufacture from materials of any heading, except those of headings Nos. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50 % of the ex-works price of the product
ex 43.02 (Not GSP)	Tanned or dressed furskins, assembled: - plates, crosses and similar forms - other	Bleaching or dyeing, in addition to cutting and assembly of non assembled, tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins (1)
ex 43.02 (GSP)	Tanned or dressed furskins, assembled, other than plates, crosses or similar forms	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins, of heading No. 43.02 (1)
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing

(EFTA, CIGM, ES/PT, OT)

(1)

Until 31 March 1990, assembled suzuki, grey Siberian squirrel and hamster skins of heading No. 43.02 may be used.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	- Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
	- Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	- Builder's joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings or mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of the materials used does not exceed 50 % of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper making materials of Chapter 47
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	Printed or illustrated postcards ; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks: - calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - other	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials not classified in heading No. 49.09 or 49.11

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
	N.B. For GSP variations on Chapters 50 to 63, see page 42.	
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chap 50 to 55	Yarn, monofilament and thread	Manufacture from (1): - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper making materials
ex Chap 50 to 55	Woven fabrics: - combined with rubber thread - other	Manufacture from single yarn (1) Manufacture from (1): - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper making materials OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chap 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from (1): - coir yarn, - natural fibres, or - chemical materials or textile pulp

(1) for special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
56.02	Felt, whether or not impregnated, coated, covered or laminated: - needleloom felt - other	Manufacture from (1): - natural fibres, - chemical materials or textile pulp. However: - polypropylene filament of heading No. 54.02, - polypropylene fibres of heading No. 55.03 or 55.06, or - polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product Manufacture from (1): - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics: - rubber thread and cord, textile covered - other	Manufacture from rubber thread or cord, not textile covered Manufacture from (1): - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper making materials
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (1): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper making materials

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (1): <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper making materials
Chap 57	Carpets and other textile floor coverings: <ul style="list-style-type: none"> - of needleloom felt - of other felt - other 	Manufacture from (1): <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp. However: <ul style="list-style-type: none"> - polypropylene filament of heading No. 54.02, - polypropylene fibres of heading No. 55.03 or 55.06, or - polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product Manufacture from (1): <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from (1): <ul style="list-style-type: none"> - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning
ex Chap 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10 (Malta only: hand-made lace of heading No. 58.04); the rule for heading No. 58.10 is set out below: <ul style="list-style-type: none"> - combined with rubber thread 	Manufacture from single yarn (1)
	Cont'd	Cont'd

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chap 58 (Cont'd)	- other	Manufacture from (1): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
58.10	Embroidery, in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - containing not more than 90 % by weight of textile materials - other	Manufacture from yarn Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (1)

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
59.05	Textile wall coverings: - impregnated, coated, covered or laminated with rubber, plastics or other materials - other	Manufacture from yarn Manufacture from (1): - coir yarn, - natural fibres (except ramie), - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
59.06	Rubberised textile fabrics, other than those of heading No. 59.02: - knitted or crocheted fabrics - other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - other	Manufacture from (1): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from knitted tubular gas mantle fabric

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
(EFTA, GICM, ES/PT only)	- woven fabrics, of a kind commonly used in papermaking or other machinery, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No. 59.11	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> - coir yarn, - from the following materials: <ul style="list-style-type: none"> - yarn of polytetrafluoroethylene (2) (3), - yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin (2), - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid (2), - monofil of polytetrafluoroethylene (2) (3), - yarn of synthetic textile fibres of poly-p-phenylenes terephthalamide (2), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (2) (3), - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
	- other	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
Chap 60	Knitted or crocheted fabrics	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(2) This provision shall apply until 31 March 1991.

(3) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper making machinery.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chap 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> - obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - other 	<p>Manufacture from yarn (1)</p> <p>Manufacture from (2):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
ex Chap 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn (1)
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and 'other made up clothing accessories', embroidered	<p>Manufacture from yarn (1)</p> <p>OR</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (1)</p>
ex 62.10, ex 62.16 and ex 62.17	Fire resistant equipment of fabric covered with foil of aluminised polyester	<p>Manufacture from yarn (1)</p> <p>OR</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (1)</p>
62.13 and 62.14	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> - embroidered - other 	<p>Manufacture from unbleached single yarn (1) (2)</p> <p>OR</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (1)</p> <p>Manufacture from unbleached single yarn (1) (2)</p>

(1) See Introductory Note 7 for the treatment of textile trimmings and accessories.

(2) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc., other furnishing articles: - of felt, of nonwovens - other: - embroidered - other	Manufacture from (1): - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn (1) OR Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product Manufacture from unbleached single yarn (1)
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from (1): - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
63.06	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: - nonwovens - other	Manufacture from (1): - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn
63.07	Other made up articles, including dress patterns	Manufacture in which the value of any materials used does not exceed 40 % of the ex-works price of the product (2)
63.08	Sets consisting of woven fabric and yarn, whether not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(2) For filter masks, manufacture from undrawn polyester staple fibres is permitted. This special provision shall apply until 31 March 1988.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
G S P	G S P	G S P
ex 50.03	Silkwaste ...	Delete
ex Chap 50 to 55	Yarn and thread:	
	- silk yarn	Manufacture from silk-worm cocoons or silk waste, not carded or combed or otherwise processed for spinning
	- other	Same
58.10	Same	Manufacture from yarn
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular gas mantle fabric therefore, whether or not impregnated	Manufacture from single yarn
Chap 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from natural fibres, chemical materials, textile pulp or man-made staple fibres, not carded or combed or otherwise processed for spinning
ex Chap 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. 62.13 and 62.14	Manufacture from yarn
62.13 and 62.14	Handkerchiefs, shawls, scarves, muffles, mantillas, veils and the like	Manufacture from unbleached single yarn
ex 62.02,	Delete	
ex 62.04,		
ex 62.06,		
ex 62.09 and		
ex 62.17		
ex 62.10,	Delete	
ex 62.16 and		
ex 62.17		
63.01 to	- other:	Manufacture from unbleached single yarn
63.04	- embroidered	Delete
	- other	Delete
END G S P	END G S P	END G S P

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
64.01 to 64.05 (GSP) (Not GSP)	Footwear	Manufacture from materials of any heading except for non-metal parts for footwear of heading No. 64.06 Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres (1)
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (1)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.04 and ex 68.05 (GSP)	Articles made of artificial abrasives based on silicon carbide	Manufacture from materials of any headings except materials of headings No. 68.04 or 68.05 and silicone carbide of heading No. 28.49
ex 68.12	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 68.14	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)

(1) (Not GSP) See Introductory Note 7 for the treatment of textile trimmings and accessories.

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear view mirrors	Manufacture from materials of heading No. 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of bottles or flasks, provided their value does not exceed 50 % of the ex-works price of the product
70.13 (GSP)	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
70.13 (Not GSP)	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product OR Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
71.06, 71.08 and 71.10 (GSP: ex 71.06, ex 71.08 and ex 71.10)	Precious metals: - unwrought (Not GSP) - semi-manufactured or in powder form (All)	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metals Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of headings Nos. 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex 72.18, 72.19 to 72.22	Semi-finished products, flat rolled products, bars and rods, angles shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24 72.25 to 72.27	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.03
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other materials specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of headings Nos. 72.06, 72.07, 72.18 or 72.24

H.S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
73.08	Structures (excluding pre-fabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15 (Not GSP)	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50 % of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5 % of the ex-works price of the product
ex Chap 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chap 75	Nickel and articles thereof except for headings Nos. 75.01 to 75.03	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chap 76	Aluminium and articles thereof except for headings Nos. 76.01 and 76.02; the rule for heading No. ex 76.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 76.01 (except GSP)	- Aluminium alloys	Manufacture from aluminium, not alloyed, or waste and scrap
ex 7616	- 'Super pure' aluminium (ISO No. Al 99.99) Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture from aluminium, not alloyed (ISO No. Al 99.8) Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chap 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rule for heading No. 78.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
78.01	Unwrought lead: - refined lead - other	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Chap 79	Zinc and articles of zinc, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste or scrap of heading No 79.02 may not be used
ex Chap 80	Tin and articles thereof except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste or scrap of heading No. 80.02 may not be used

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chap 81	Other base metals, wrought; articles thereof	Manufacture in which:
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	<ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
ex Chap 84	<p>Nuclear reactors (1), boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below:</p> <p>84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 85.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85 (A)</p>	<p>Note: For ACP/PTOM, 5 % should always read 10 % in column 3</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Note: For OT, the rules in column 4 are not applicable</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
84.02	<p>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
84.03 and ex 84.04	<p>Central heating boilers, other than those of heading No. 84.02, and auxiliary plant for central heating boilers</p> <p>(The 5 % tolerance does not apply for GSP)</p>	<p>Manufacture in which any materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in headings No. 84.03 or 84.04 may be used provided that their value, taken together, does not exceed 5 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1) (EFTA only) In the case of used tyres, the term "used articles collected there, fit only for the recovery of raw materials" does not only cover used tyres fit only for the recovery of raw materials but also used tyres fit only for retreading or for use as waste.

(A) Note: - For non EFTA, delete headings Nos. 84.02, 84.11, 84.13, 84.14, 84.23 and 84.82.
 - For GSP, in addition, delete headings Nos. 84.19, 84.20, 84.39 and 84.41.

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.09	Parts suitable for used solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.11 (not OT)	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
84.12	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 84.13 (not OT)	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
ex 84.14 (not OT)	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be seperately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading No. 84.15	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and - where the value of the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 84.19	Machines for the wood, paper pulp and paper board industries	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
84.23 (not OT)	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
84.25 to 84.28	Lifting, handling, loading or unloading machinery	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 84.31 does not exceed 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> - road rollers 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products		
(1)	(2)	(3)	O R	(4)
84.29 (Cont'd)	- other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 does not exceed 5 % of the ex-works price of the product 		<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 does not exceed 5 % of the ex-works price of the product 		<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 84.31	Parts for road rollers	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>		
84.39 (Not GSP)	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 		<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products		
(1)	(2)	(3)	O R	(4)
84.41 (Not GSP)	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
84.44 to 84.47	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 84.48	Auxiliary machinery for use with machines for headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
84.52 (EFTA, CIBM, ES/PT)	Sewing machines, other than book sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanism used are already originating		

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HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
84.52 (EFTA) (Cont'd)	- other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.52 (Not EFTA)	Sewing machines, other than book sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - sewing machines - other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating	
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.69 to 84.72	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
84.82 (not 0T)	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chap 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02, ex 85.18 (Not ACP), 85.19 to 85.29 (ACP: ex 85.22, 85.23 to 85.29), 85.35 to 85.37, ex 85.41 (EFTA, CIOM, ES/PT only), 85.42, 85.44 to 85.48	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the products are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
85.01	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
85.02	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in headings No. 85.01 or 85.03, taken together, are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 85.18 (Not ACP/ OCT) (GSP) (GSP) (Other)	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, - where the value of the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25 % of the ex-works price of the product, and - the value of any transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
85.19 (Not ACP/ OCT) (GSP) (Other)	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: - electric gramophones	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
(GSP) (Other)			

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
85.20 (Not ACP/ OCT) (GSP) (Other)	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
85.21 (Not ACP/ OCT) (GSP) (Other)	Video recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
85.22 (Not ACP/ OCT)	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 85.22 (ACP/OCT)	Parts and accessories of cinematographic sound recorders or reproducers for film of 16 mm or more	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the of the originating materials used 	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: - matrices and masters for the production of records - other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.23 are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
85.25 (GSP only) (GSP) (Other) (Not ACP/ OCT)	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in heading No. 85.29 are only used up to a value of 5 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product	Manufacture: - in which the value of all the materials used does not exceed 25 % of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
85.26 (GSP only) (GSP) (Other) (Not ACP/ OCT)	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in heading No. 85.29 are only used up to a value of 5 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product	Manufacture: - in which the value of all the materials used does not exceed 25 % of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product
85.27 (GSP only) (GSP) (Other) (Not ACP/ OCT)	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in heading No. 85.29 are only used up to a value of 5 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product	Manufacture: - in which the value of all the materials used does not exceed 25 % of the ex-works price of the product, and - in which the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
85.29 (GSP only) (GSP) (Other) (Not ACP/ OCT)	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, - all the transistors of heading No. 85.41 used are originating products, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 25 % of the ex-works price of the product, and - in which the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product
85.35 and 85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
ex 85.41 (EFTA, CIOM, ES/PT)	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the products are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
85.42	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of any materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified under heading No. 85.41 or 85.42, taken together, are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
85.46	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
85.47 (not OT)	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
86.08	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chap 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products		
(1)	(2)	(3)	O R	(4)
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the materials classified under the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
87.10	Tanks and other armoured fighting vehicles, motorised whether or not fitted with weapons, and parts of such vehicles	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - with reciprocating internal combustion piston engine of a cylinder capacity: - not exceeding 50cc	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	Cont'd	Cont'd		Cont'd

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
87.11 (Cont'd)	- exceeding 50cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	- other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 87.12	Bicycles without ball bearings	<p>Manufacture from materials not classified in heading No. 87.14</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
87.15	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
88.01 and 88.02 (Not ACP, not GSP, not OT)	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
88.04	Parachutes (including dirigible parachutes) and rotachutes; parts thereof and accessories thereto: - rotachutes - other	Manufacture from materials of any heading, including other materials of heading No. 88.04 Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
88.05	Aircraft launching gear, deck-arrestor or similar gear, ground flying trainers, parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chap 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
ex Chap 90	<p>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below:</p> <p>90.01, 90.02, 90.04, ex 90.05 (Not ACP/OCT), ex 90.06 (Not ACP/OCT), 90.07 (Not ACP/OCT), 90.11 (Not ACP/OCT), ex 90.14, 90.15 to 90.20 and 90.24 to 90.33</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
90.01	<p>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses); prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
90.02	<p>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
90.04	<p>Spectacles, goggles and the like, corrective, protective or other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
ex 90.05 (Not ACP/ OCT)	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used, 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 90.06 (Not ACP/ OCT)	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
90.07 (Not ACP/ OCT)	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
90.11 (Not ACP/ OCT)	Compound optical microscopes, including those for photomicrography, cinematography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 90.14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	D R (4)
90.18	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> - dentists' chairs incorporating dental appliances or dentists' spittoons - other 	<p>Manufacture from materials of any heading, including other materials of heading No. 90.18</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
90.19 (not OT)	<p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
90.20 (not OT)	<p>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

Position S.H.	Désignation du produit	Ouvraison ou transformation appliquée à des matières non originaires conférant le caractère de produit originaire		
(1)	(2)	(3)	O U	(4)
90,24	Machines et appareils d'essais de dureté, de traction, de compression, d'élasticité ou d'autres propriétés mécaniques des matériaux (métaux, bois, textiles, papier, matières plastiques, par exemple)	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit		
90,25	Densimètres, aréomètres, pèse-liquides et instruments flottants similaires, thermomètres, pyromètres, baromètres, hygromètres et psychromètres, enregistreurs ou non, même combinés entre eux	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit		
90,26	Instruments et appareils pour la mesure ou le contrôle du débit, du niveau, de la pression ou d'autres caractéristiques variables des liquides ou des gaz (débitmètres, indicateurs de niveau, manomètres, compteurs de chaleur, par exemple), à l'exclusion des instruments et appareils des n°s 90,14, 90,15, 90,28 ou 90,32	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit		
90,27	Instruments et appareils pour analyses physiques ou chimiques (polarimètres, réfractomètres, spectromètres, analyseurs de gaz ou de fumées, par exemple) ; instruments et appareils pour essais de viscosité, de porosité, de dilatation, de tension superficielle ou similaires ou pour mesures calorimétriques, acoustiques ou photométriques (y compris les indicateurs de temps de pose) ; microtones	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit		
90,28	Compteurs de gaz, de liquides ou d'électricité, y compris les compteurs pour leur étalonnage : - parties et accessoires	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit		
	Suite	Suite		Suite

Position S.H.	Désignation du produit	Ouvraison ou transformation appliquée à des matières non originaires conférant le caractère de produit originaire	
(1)	(2)	(3)	O U (4)
90.28 (Suite) (Non ACP/ PTOM)	- autres	Fabrication dans laquelle : - la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit, et - la valeur de toutes les matières non originaires utilisées ne doit pas excéder la valeur des matières originaires utilisées	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 30 % du prix départ usine du produit
90.29	Autres compteurs (compteurs de tours, compteurs de production, taximètres, totalisateurs de chemin parcouru, podomètres, par exemple) ; indicateurs de vitesse et tachymètres, autres que ceux des n° 90.14 ou 90.15 ; stroboscopes	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	
90.30	Oscilloscopes, analyseurs de spectre et autres instruments et appareils pour la mesure ou le contrôle de grandeurs électriques ; instruments et appareils pour la mesure ou la détection des radiations alpha, bêta, gamma, X, cosmiques ou autres radiations ionisantes	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	
90.31	Instruments, appareils et machines de mesure ou de contrôle, non dénommés ni compris ailleurs dans le présent Chapitre ; projecteurs de profils	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	
90.32	Instruments et appareils pour la régulation ou le contrôle automatique	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	
90.33	Parties et accessoires non dénommés ni compris ailleurs dans le présent Chapitre, pour machines, appareils, instruments ou articles du Chapitre 90	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	

Position S.H.	Désignation du produit	Ouvraison ou transformation appliquée à des matières non originaires conférant le caractère de produit originaire	
(1)	(2)	(3)	O U (4)
ex Chap 91 (non ACP/PTOM)	Articles d'horlogerie et leurs parties ; à l'exclusion des produits relevant des positions et extraits de position suivants pour lesquels les règles applicables sont exposées ci-après : 91.05, 91.09 à 91.12 et 91.13	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	
ex Chap 91 (ACP/PTOM)	Articles d'horlogerie et leurs parties ; à l'exclusion des produits relevant des positions et extraits de position suivants pour lesquels les règles applicables sont exposées ci-après : 91.10 à 91.12 et 91.13	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	
91.05 (Non ACP/PTOM)	Réveils, pendules, horloges et appareils d'horlogerie similaires, à mouvement autre que de montre	Fabrication dans laquelle : - la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit, et - la valeur des matières non originaires utilisées ne doit pas excéder la valeur des matières originaires utilisées	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 30 % du prix départ usine du produit
91.09 (Non ACP/PTOM)	Mouvements d'horlogerie, complets et assemblés, autres que de montres	Fabrication dans laquelle : - la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit, et - la valeur des matières non originaires utilisées ne doit pas excéder la valeur des matières originaires utilisées	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 30 % du prix départ usine du produit
91.10	Mouvements d'horlogerie complets, non assemblés ou partiellement assemblés (chablons) ; mouvements d'horlogerie incomplets, assemblés ; ébauches de mouvements d'horlogerie	Fabrication dans laquelle : - la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit, et - dans la limite indiquée ci-dessus, les matières du n° 91.14 ne peuvent être utilisées qu'à concurrence de 5 % du prix départ usine du produit	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 30 % du prix départ usine du produit

Position S.H.	Désignation du produit	Ouvraison ou transformation appliquée à des matières non originaires conférant le caractère de produit originaire	
(1)	(2)	(3)	OU (4)
91.11	Boîtes de montres des n ^{os} 91.01 ou 91.02 et leurs parties	Fabrication dans laquelle : - la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit, et - dans la limite indiquée ci-dessus, les matières classées dans la même position que le produit ne peuvent être utilisées qu'à concurrence de 5 % du prix départ usine du produit	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 30 % du prix départ usine du produit
91.12	Cages et cabinets d'appareils d'horlogerie et leurs parties	Fabrication dans laquelle : - la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit, et - dans la limite indiquée ci-dessus, les matières classées dans la même position que le produit ne peuvent être utilisées qu'à concurrence de 5 % du prix départ usine du produit	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 30 % du prix départ usine du produit
91.13	Bracelets de montres et leurs parties : - en métaux communs, même dorés ou argentés, ou en plaqués ou doublés de métaux précieux - autres	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 50 % du prix départ usine du produit	
Chap 92	Instruments de musique ; parties et accessoires de ces instruments	Fabrication dans laquelle la valeur de toutes les matières utilisées ne doit pas excéder 40 % du prix départ usine du produit	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Cont'd	Cont'd	Cont'd

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	OR (4)
90.28 (Cont'd) (Not ACP/ OCT)	- other	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of headings Nos. 90.14 or 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, and parts thereof; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.32	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
ex Chap 91 (Not ACP/ OCT)	Clocks and watches and parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 91.05, 91.09 to 91.12 and 91.13	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chap 91 (ACP/OCT)	Clocks and watches and parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 91.10 to 91.12 and 91.13	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
91.05 (Not ACP/ OCT)	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non- originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
91.09 (Not ACP/ OCT)	Clock movements complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where the value of all the non- originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No.	Description of product	Working or processing of non-originating materials that confers the status of originating products	
(1)	(2)	(3)	O R (4)
91.11	Watch cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> - of base metal, whether or not plated, or of clad precious metal - other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chap 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chap 93	Arms and ammunitions; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 94.01 and ex 94.03 (Not GSP)	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided: - its value does not exceed 25 % of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 95.02 (not OT)	Dolls, with electric motors	Manufacture in which the electric motor used must be originating and all other materials used must be classified in a heading other than that of the product
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials of heading No. 85.01, 85.03, 85.04 or 85.26 used must be originating, and - all other materials used are classified in a heading other than that of the product and that their value does not exceed 50 % of the ex-works price of the product

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 95.06 (EFTA, CIOM, ES/PT)	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture in which all the materials used are classified in a heading other than that of the product. However, roughly shaped blocks for making golf clubs may be used and the other materials classified in the same heading may also be used providing their value does not exceed 5 % of the ex-works price of the product
ex 95.06 (Not EFTA)	Finished golf club heads	Manufacture from roughly shaped blocks
95.07 (ACP/OCT)	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites: - mounted fish-hook with artificial bait; mounted fishing lines including casts - other	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 25 % of the ex-works price of the product Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 10 % of the ex-works price of the product
95.07 (Not GSP, not ACP/OPT)	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5 % of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 96.03 (EFTA, CIGM, ES/PT)	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 96.03 (Not EFTA)	Brooms and brushes (except for besoms and the like), hand-operated mechanical floor sweepers, not motorised; paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set, however non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which all the materials used are classified in a heading other than that of the product and provided their value does not exceed 50 % of the ex-works price of the product
96.08	<p>Ball point pens; felt tipped and other porous-tipped pens and markers, fountain pens, stylograph pens and other pens; duplicating stylos, propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09:</p> <p>- fountain pens, stylograph pens and other pens with nibs</p> <p>- other (For ACP/OPT, replace 5 % by 10 %)</p>	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5 % of the ex-works price of the product</p>

H. S. Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which all the materials used are classified in a heading other than that of the product and provided their value does not exceed 50 % of the ex-works price of the product
96.13 (EFTA, CIBM, ES/PT)	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: - lighters with piezo igniter - other	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5 % of the ex-works price of the product
ex 96.14	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

*Article 1 (J.O.) *****I. PROVISIONS CONCERNING THE DEFINITION OF ORIGINATING PRODUCTS CONTAINED IN THE DIFFERENT AGREEMENTS INCLUDING THOSE CONCERNING FULL CUMULATION ACP, OCT AND MAGHREB**

For the purpose of implementing the Agreement, provided that they were transported directly within the meaning of Article 5, the following products shall be considered as: (2)

1. products originating in Jordan:
 - (a) products wholly obtained in Jordan;
 - (b) products obtained in Jordan, in the manufacture of which products other than those wholly obtained in Jordan are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community. (1)
2. products originating in the Community:
 - (a) products wholly obtained in the Community;
 - (b) products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Jordan.(1)

The products in List C in Annex IV shall be temporarily excluded from the scope of this Protocol.

N O T E S

** MSH, IL and M.C.

1. As regards processing or sufficient workings see page VII-B-162

2. Definition of direct transport see page VII-B-165

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Article 1 (ACP)

1. For the purpose of implementing the Convention and without prejudice to paragraphs 3 and 4, the following products shall be considered as products originating in an ACP State, under the condition that they were transported directly, within the meaning of Article 5:
 - (a) products wholly obtained in one or more ACP States,
 - (b) products obtained in one or more ACP States in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. (1)
2. For the purpose of implementing paragraph 1, the ACP States are considered as being one territory.
3. When products wholly obtained in the Community or in the countries and territories defined in Explanatory Note 9 undergo working or processing in one or more ACP States, they shall be considered as having been wholly produced in that or those ACP States, under the condition that the products were transported directly within the meaning of Article 5. (2)
4. Working and processing carried out in the Community or in the 'countries and territories', shall be considered as having been carried out in one or more ACP States, when the final products undergo working or processing in one or more ACP States, under the condition that the products were transported directly within the meaning of Article 5. (2)
5. For the purpose of implementing the previous paragraphs, and provided that all the conditions laid down in those paragraphs are fulfilled, the products obtained in one or more ACP States shall be considered as products originating in the ACP State where the last working or processing took place. For this purpose the working or processing listed in Article 3 (3) (a), (b), (c) and (d) shall not be considered as working or processing, nor shall a combination of such working or of such processing. (3)
6. The products in List C in Annex IV shall be temporarily excluded from the scope of this Protocol.

Article 1 (OCT)

1. For the purpose of implementing the Decision and without prejudice to paragraphs 3 and 4, the following products shall be considered as:
 - (a) products originating in the Community:
 1. products wholly obtained in the Community,
 2. products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3; (1)
 - (b) products originating in the countries and territories:
 1. products wholly obtained in one or more countries or territories,
 2. products obtained in one or more countries or territories in the manufacture of which products other than those wholly obtained in the countries and territories are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. (1)
2. For the purpose of implementing paragraph 1 (b), the countries and territories are considered as being one territory.
3. For the purpose of implementing paragraph 1 (a) (1), products wholly obtained in one or more countries or territories which undergo working or processing in the Community shall be considered as having been wholly obtained in the Community.

For the purpose of implementing paragraph 1 (a) (2), working or processing in one or more countries or territories shall be considered as having been carried out in the Community, where the products thus obtained undergo subsequent working or processing in the Community.

This paragraph shall be applicable on condition that the products in question were transported in accordance with Article 5. (2)

NOTES

1. As regards processing or sufficient workings, see page VII-B-162
2. Definition of direct transport (see page VII-B-165)

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

(OCT cont.)

4. For the purpose of implementing paragraph 1 (b) (1), products wholly obtained in the Community or in one or more ACP States, which undergo working or processing in one or more countries or territories, shall be considered as having been wholly obtained in that or those countries or territories.

For the purpose of implementing paragraph 1 (b) (2), working or processing in the Community or in one or more ACP States shall be considered as having been carried out in one or more countries or territories where the products thus obtained undergo subsequent working or processing in that or those countries or territories.

This paragraph shall be applicable on condition that the products in question were transported in accordance with Article 5. (1)

5. For the purpose of implementing the previous paragraphs, and provided that all the conditions laid down in those paragraphs are fulfilled, the products obtained in two or more countries or territories or in the Community shall be considered as products originating in the countries or territory where the last working or processing took place or as products originating in the Community if the last working or processing took place in the Community. For this purpose the working or processing listed in Article 3 (3) (a), (b), (c) and (d) shall not be considered as working or processing, nor shall a combination of such working or of such processing. (2)

6. The products in List C in Annex 4 shall be temporarily excluded from the scope of this Annex.

NOTES

1. Definition of direct transport see page VII-B-165

2. As regards processing or sufficient workings see page VII-B-163

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

*Article 1 (M) **

1. For the purpose of implementing the Agreement and without prejudice to paragraphs 2 and 3, on condition that they were transported in conformity with Article 5, the following shall be considered as: (1)

(a) products originating in Morocco:

- products wholly obtained in Morocco,
- products obtained in Morocco, in the manufacture of which products other than those wholly obtained in Morocco are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3; (2)

(b) products originating in the Community:

- products wholly obtained in the Community,
- products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. (2)

2. For the purpose of implementing the first indent of paragraph 1 (a), when products wholly obtained in Algeria, in Tunisia or in the Community undergo working or processing in Morocco, they shall be considered as having been wholly obtained in Morocco.

For the purpose of implementing the second indent of paragraph 1 (a), working or processing carried out in Algeria, in Tunisia or in the Community shall be considered as having been carried out in Morocco, when the products obtained undergo subsequent working or processing in Morocco.

This paragraph shall apply subject to the condition that the products concerned are transported in conformity with Article 5. (1)

NOTES

* NGH

1. Definition of direct transport see page VII-B- 165

2. As regards processing or sufficient workings, see page VII-B-162

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

(Art. 1 cont. (M))

3. For the purpose of implementing the first indent of paragraph 1 (b), when products wholly obtained in Morocco undergo working or processing in the Community, they shall be considered as having been wholly obtained in the Community.

For the purposes of implementing the second indent of paragraph 1 (b), working or processing carried out in Morocco shall be considered as having been carried out in the Community, when the products obtained undergo subsequent working or processing in the Community.

This paragraph shall apply subject to the condition that the products concerned are transported in conformity with Article 5. (1)

4. In derogation from paragraph 1, where, pursuant to the provisions of the above paragraphs, and provided that all the conditions laid down in those paragraphs are fulfilled, the originating products are obtained in two or more of the States referred to in these provisions or in the Community, they shall be considered as originating products of the State or the Community according to where the last working or processing took place. For this purpose the working or processing referred to in Article 3 (3) shall not be considered as working or processing. (2)

5. The products in List C in Annex IV shall be temporarily excluded from the scope of this Protocol.

6. The provisions contained in paragraph 2 shall only be applicable to Algeria and Tunisia in so far as the rules governing trade between Morocco, Algeria and Tunisia, in the field of these provisions, are identical to the provisions of this Protocol, and on condition that the necessary administrative cooperation between Morocco, Algeria and Tunisia for the control of these provisions is established.

NOTES

1. Definition of direct transport see page VII-B-165
2. As regards processing or sufficient workings, see page VII-B-163

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

II. DEROGATIONS

Article 30

1. Derogations from this Protocol may be adopted by the Committee where the development of existing industries or the creation of new industries justifies them. The ACP State or States concerned shall, either before or when the ACP States submit the matter to the Committee, notify the Community of its request for a derogation together with the reasons for the request in accordance with Explanatory Note 11.

2. The examination of requests shall in particular take into account:

(a) the level of development or the geographical situation of the ACP State or States concerned;

(b) cases where the application of the existing rules of origin would affect significantly the ability of an existing industry in an ACP State to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;

(c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied by stages.

3. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

4. In addition when a request for derogation concerns a least developed ACP State, its examination shall be carried out with a favourable bias having particular regard to:

(a) the economic and social impact of the decision to be taken especially in respect of employment;

(b) the need to apply the derogation for a period taking into account the particular situation of the least-developed ACP State concerned and its difficulties.

5. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition products originating in neighbouring developing countries, least-developed countries or developing countries with which one or more ACP States have special relations, provided that satisfactory administrative co-operation can be established.

6. Irrespective of paragraphs 1 to 5, the derogation shall be granted where the value added to the non-originating products used in the ACP State or States concerned is at least 60% of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the Community or of one or more Member States.

7. The Committee shall take steps necessary to ensure that a decision is reached as quickly as possible, and in any case not later than three months after referral to the Community. In the event of a decision not being taken by the Committee, the Committee of Ambassadors shall be called upon to decide within one month of the date on which the matter is referred to it.

8. (a) The derogations shall be valid for a period, generally of three years, to be determined by the Committee. This period may be extended to a maximum of five years where the derogation concerns a least-developed ACP State.

(b) The derogation decision may provide for renewals for periods of one year without a new decision of the Committee being necessary, provided that the ACP State or States concerned submit, three months before the end of each period,

proof that they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 7. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of the derogation or any other condition previously laid down.

Note 11 — re Article 30(1)

In order to facilitate the examination by the Customs Co-operation Committee of requests for derogation, the ACP State making the request shall furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of products originating in a third country,
- nature and quantity of products originating in ACP States, the Community or the overseas countries and territories or which have been processed there,
- manufacturing process,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The same rules apply to any requests for extension.

The period stipulated in Article 30(7) shall run from the date of notification to the Community.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

IV. PROVISIONS CONCERNING PRODUCTS WHOLLY OBTAINED WITHIN THE DIFFERENT AGREEMENTS

Article 4 *

The following shall be considered as wholly obtained either in the Community or in Austria within the meaning of Article 1(1)(a) and (2)(a): (1) !

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there; (2)
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials; (3)
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

NOTES

- * All the States and Members benefiting from a preferential system.
1. Replace the words "either in the Community or in Austria" by:
 - ACP: "in one or more ACP States or in the Community or in the countries and territories"
 - OCT: "in one or more countries or territories or in the Community or in one or more ACP States"
 - Egh: "in Morocco, Algeria, Tunisia or in the Community"
 - All the others: "in (State concerned) or in the Community".
 2. The Committee on Origin commented, concerning paragraph h), that the used tyres for the reconstitution of the tyre treads is a semi-finished product, and may not be classified among used articles.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

V. PROVISIONS CONCERNING SUFFICIENT PROCESSING WITHIN THE DIFFERENT AGREEMENTS

*Article 3 (M) **

1. For the purpose of implementing Article 1, the following shall be considered as sufficient working or processing:

- (a) working or processing as a result of which the goods obtained receive a classification under a heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A in Annex II, where the special provisions of that list apply;
- (b) working or processing specified in List B in Annex III.

'Sections', 'chapters' and 'headings' shall mean the sections, chapters and headings in the Customs Cooperation Council Nomenclature for the classification of goods in customs tariffs. (1)

2. When, for a given product obtained, a percentage rule limits in Lists A and B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

Notwithstanding the provisions of paragraph 1 and without prejudice to the other provisions of this Title, the incorporation of non-originating materials and parts in a given product obtained shall only make such products lose their originating status if the value of the said materials and parts incorporated exceeds 5% of the value of the finished product. **

NOTES

* All the States or countries benefiting from a preferential system

** ACP (Lome III, art. 3 para. 2)

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

VI. PROVISIONS CONCERNING INSUFFICIENT PROCESSING TO CONFER ORIGINATING STATUS WITHIN THE DIFFERENT AGREEMENTS

((M) cont.)*

3. For the purpose of implementing Article 1, the following shall always be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of consignments,
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating in Morocco, Algeria, Tunisia or the Community;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

NOTES

* All States and countries benefiting from a preferential system

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

VII . PROVISIONS CONCERNING VALUE DETERMINATION OF PRODUCTS WITHIN THE DIFFERENT AGREEMENTS**Article 6 ***

Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Austria shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for determining such percentage shall be:

on the one hand,

as regards products whose importation can be proved: their customs value at the time of importation;

as regards products of undetermined origin: the earliest ascertainable price paid for such products in the territory of the Contracting Party where manufacture takes place;

and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

NOTES

* All the States and countries benefiting from a preferential system

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

VIII. PROVISIONS RELATING TO DIRECT TRANSPORT

Article 5 (M) *

1. For the purpose of implementing Article 1 (1), (2) and (3), originating products whose transport is effected without entering into territory other than that of Morocco, Algeria, Tunisia or the Community shall be considered as transported directly from Morocco to the Community or from the Community to Morocco. However, goods originating in Morocco, Algeria, Tunisia or the Community and constituting one single consignment which is not split up may be transported through territory other than that of these countries or the Community with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons and that the goods have remained under the surveillance of the customs authorities in the country of transit or warehousing, that they have not entered into commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to maintain them in good condition. (1)

Article 5 (ACP)

1. For the purpose of implementing Article 1 (1), (3) and (4), products whose transport is effected without entering into territory other than that of the parties concerned are considered as transported directly from the ACP States to the Community or from the Community or the countries and territories to the ACP States. Goods constituting one single consignment may be transported through territory other than that of the ACP States or the Community or the countries and territories, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons or the needs of transport and that the products have not entered into commerce or been delivered for home use and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

Interruptions or changes in the method of transport due to *force majeure* or consequent upon conditions at sea shall not affect the application of the preferential treatment laid down in this Protocol, provided that the goods have not, during these interruptions or changes, entered into commerce or been delivered for home use and have not undergone any operations other than those designed to preserve them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities in the Community by the production of:

- (a) a through bill of lading issued in the exporting beneficiary country covering the passage through the country of transit;
- (b) or a certificate issued by the customs authorities of the country of transit:

- giving an exact description of the goods,
- stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used,
- certifying the conditions under which the goods remained in the transit country;

(c) or failing these, any substantiating documents.

NOTES

* All exc. ACP, OCT, FI, GSP and EFTA

** OCT *** EFTA

1. For the other States, it is necessary to replace the words "in Morocco, Algeria, Tunisia" by the territory of the State concerned.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

NOTES

At the working out of the first D.C. origin Regulation (no. 1371/71 of 30 June 1971) it was apparant that the provisions concerning direct transport could give way to divergent interpretations and the following was decided by the Committee on Origin:

- "1) The expression "exclusively on account of transport requirements" found in Art. 5 (1b) means that the products may, if the case arises, be warehoused only during the necessary period for their forwarding;
- 2) the prohibition of putting onto the market of the transit country or to the warehousing of the goods mentioned in Art. 5 (1b) is not in opposition to transactions carried out between natural or legal persons established in the Community from the moment that these transactions have not taken place on the market of a country other than the benefiting exporting country or the Community;"

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Art. 5 (M. cont.)*

2. Evidence that the conditions specified in paragraph 1 (b) and (c) have been fulfilled shall be supplied to the appropriate customs authorities in the Community by the production of;

(a) a through bill of lading drawn up in the exporting beneficiary country covering the passage through the country of transit; or

(b) a certification by the customs authorities of the country of transit:

— giving an exact description of the products,

— stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used,

— certifying the condition under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

Article 6 (FI)

Goods to be regarded for the purposes of Article 2 as having been transported direct shall be goods transported without crossing territory other than that of the Member States of the Community.

NOTES

* All except F.I.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

IX. GENERAL PROVISIONS CONCERNING CERTIFICATES AND FORMS

Article 6 (M)

1. Evidence of originating status of products, within the meaning of this Protocol, is given by a movement certificate EUR. 1 of which a specimen is given in Annex V to this Protocol. **

However, the evidence of originating status, within the meaning of this Protocol, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed (1) units of account per consignment, may be given by a form EUR. 2, of which a specimen is given in Annex VI to this Protocol. (2)

The unit of account (u.a.) has a value of 0.88867088 gram of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at the level of the Cooperation Council to redefine the value in terms of gold. (2)

(ACP)

(c) Up to and including 30 April 1987 the ECU to be used in any given national currency of a Member State of the Community shall be the equivalent in that national currency of the ECU as at 1 October 1986. For each successive period of two years it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

d) Revised amounts replacing the amounts expressed in ECU mentioned above and in Article 16(2), may be introduced by the Community at the beginning of any successive two-year period if necessary and shall be notified by the Community to the Customs Co-operation Committee not later than one month before they shall come into force. These amounts shall be, in any event, such as to ensure that the value of the limits as expressed in the currency of any Member State shall not decline.

e) If the goods are invoiced in the currency of another Member State of the Community, the importing State shall recognize the amount notified by the State concerned.

NOTES

- (1) see page VII-B- 173
 (2) ECU is also applicable to the agreements: Algeria, Tunisia, Syria.

Article 7 (F.I.)

1. Proof of the originating status of products shall be given by production of a movement certificate EUR.1 (of which a specimen is given in Annex V to this Regulation) issued by 'Foeroya TOLLdstova' or by the customs authorities of a Member State of the Community.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

'Up to and including 30 April 1983, the ECU to be used in any given national currency of a Member State of the Community shall be the equivalent in that national currency of the ECU as at 1 October 1980. For each successive period of two years it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

Revised amounts replacing the amounts expressed in ECU in this Article and in Article 17 (2) may be introduced by the Community at the beginning of any successive two-year period, if necessary, and shall be notified by the Community to the Customs Cooperation Committee not later than one month before they come into force. These amounts shall be, in any event, such as to ensure that the value of the limits as expressed in the currency of any Member State shall not decline.

If the goods are invoiced in the currency of another Member State of the Community the importing Member State shall recognize the amount notified by the Member State concerned.'

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Article 17 (M)

1. Goods sent as small packages to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR. 1 or the completion of a form EUR. 2 provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed (1) (1) in the case of small packages or (1) (1) in the case of the contents of travellers' personal luggage.

(1) see page VII-B- 173

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

*Article 20 (ACP) ****

1. When paragraphs 2, 3 and 4 of Article 1 are applied, for the issue of a movement certificate EUR. 1, the competent customs office in the ACP State requested to issue the certificate for products in the manufacture of which products coming from other ACP States, the Community or 'countries or territories' are used, shall take into consideration the declaration, of which a specimen is given in Annex VII, given by the exporter in the State, country or territory from which it came, either on the commercial invoice applicable to these products, or on a supporting document to that invoice.

2. The submission of the information certificate, issued under the conditions set out in Article 21 and of which a specimen is given in Annex VIII, may however be requested of the exporter by the customs office concerned, either for checking the authenticity and accuracy of information given on the declaration provided for in paragraph 1, or for obtaining additional information.

*Article 21 (ACP) ****

The information certificate concerning the products taken into use shall be issued at the request of the exporter of these products, either in the circumstances envisaged in Article 20 (2), or at the initiative of this exporter, by the competent customs office in the State, country or territory from which these goods were exported. It shall be made out in duplicate. One copy shall be given to the exporter who has requested it, who shall send it either to the exporter of the final products or to the customs office where the issue of the movement certificate EUR. 1 for these products has been requested. The second copy shall be preserved by the office which has issued it for at least three years.

*Article 6 (M) ***

2. Without prejudice to Article 3 (3), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Brussels Nomenclature is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon importation of the first instalment.

3. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 3 (A) **

Sets within the meaning of General Rule 3 of the Nomenclature shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15% of the total value of the set.

NOTES

* All exc. Algeria, Morocco, Malta and Cyprus

** All the States and countries benefiting from a preferential system

*** OCT and Mgh

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

<u>Value limits applicable to documentary evidence of origin</u>							
	<u>EUR 2</u> <u>APR</u> (ECU)	SMALL PACKAGES	BAGGAGE	REG. (EEC) No.	of	O.J. L No	of
EFTA	4000	280	800	3176/85 3182/85	11.11.85	301	15.11.85
GSP	2590	180	515	1250/87	5.05.87	118/7	6.05.87
ACP	2590	180	515	1250/87	5.05.87	118/7	6.05.87
OT	2355	165	470	4129/86	23.12.86	381/1	31.12.86
OCT	2590	180	515	1250/87	5.05.87	118/7	6.05.87
Y	2355	165	470	3001/85	28.10.85	288/4	30.10.85
CYPRUS	2355	165	470	3016/85	28.10.85	289/3	31.10.85
MALTA	2355	165	470	374/86	7.02.86	44/2	21.02.86
ISRAEL	2355	165	470	3015/85	28.10.85	289/1	31.10.85
LEBANON	2355	165	470	2999/85	28.10.85	288/2	30.10.85
EGYPT	2355	165	470	2998/85	28.10.85	288/1	30.10.85
JORDAN	2355	165	470	3000/85	28.10.85	288/3	30.10.85
SYRIA	1000(2)	60(2)	200(2)	2216/78	26.09.78	269/22	27.09.78
ALGERIA	1000(2)	60(2)	200(2)	2210/78	26.09.78	263/78	27.09.78
MAROCCO	2355	165	470	747/86	10.03.86	71/86	10.03.86
TUNISIA	1000(2)	60(2)	200(2)	2212/78	26.9.78	265/40	27.09.78
CICM(1)	4400	310	880				

(1) Canary Islands, Ceuta and Melilla

(2) E.U.A.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

EFTA

Amounts expressed in ECU, of article 8 of Protocol n° 3
Equivalent in national currencies

COUNTRY	EUR.2 4 000 ECU	Baggages 800 ECU	Poste 280 ECU
Belgian franc/Luxembourg franc	179 000	36 000	12 500
German mark	9 000	1 800	650
Dutch florin	10 000	2 000	700
Pound sterling	2 375	475	165
Danish krone	32 400	6 500	2 300
French franc	27 500	5 500	2 000
Italian lira	5 340 000	1 110 000	390 000
Irish pound	2 900	580	210
Greek drachma	370 000	74 000	26 000
Spanish pesetas	504 000	100 800	35 300
Portuguese escudo	480 000	96 000	34 000
<u>EFTA</u>			
Finnish mark	19 000	3 800	1 300
Swedish krone	25 000	5 000	1 800
Austrian shilling	63 000	13 000	5 000
Norwegian krone	26 000	5 200	1 820
Swiss franc	7 400	1 500	500
Iceland krone	100 000	20 000	7 000

G S P

1 ECU	}	45,3837	Belgian franc/ Luxembourg franc	126,007 117,122	Spanish pesetas Portuguese escudos
		2,23596	German mark		
		2,52050	Dutch florin		
		0,592085	Pound sterling		
		8,09937	Danish krone		
		6,85840	French franc		
		1 383,98	Italian lira		
		0,721675	Irish pound		
		92,1772	Greek drachma		

The amounts in the national currencies which result from the conversion of the amounts expressed in ECU may be rounded up.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

A. PROVISIONS CONCERNING THE APPLICATION AND ISSUE OF THE CERTIFICATES OF ORIGIN WITHIN THE DIFFERENT AGREEMENTS

*Article 7 (M) **

1. A movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured. (1)

2. In exceptional circumstances a movement certificate EUR. 1 may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.

3. A movement certificate EUR. 1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, of which a specimen is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol. (2)

4. A movement certificate EUR. 1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Agreement.

5. Applications for movement certificates EUR. 1 must be preserved for at least two years by the customs authorities of the exporting State. (3)

*Article 10 (M) **

1. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate EUR. 1.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported are such as to qualify for the issue of a movement certificate EUR. 1.

*Article 15 (M) **

It shall always be possible to replace one or more movement certificates by one or more certificates, provided that this is done at the customs office where the goods are located.

*Article 8 (M) **

1. The movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State, if the goods can be considered 'originating products' within the meaning of the Agreement. (1)

2. For the purpose of verifying whether the conditions stated in paragraph 1 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

3. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in Article 9 are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

4. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

* All exc.

1. Movement Certificate EUR 1 in the F.I. is issued by Foeroya Tollstova

2. All exc. F.I.

3. ACP and OCT: replace 2 years by 3 years

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XI . PROVISIONS CONCERNING SPECIMENS AND CHARACTERISTICS OF THE CERTIFICATES
WITHIN THE DIFFERENT AGREEMENTS*Article 9 (M) **

Movement certificates EUR. 1 shall be made out on the form of which a specimen is given in Annex V to this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink and in capital letters. (1) (2)

Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 or minus 5 mm in the length being allowed. The paper used must be white, sized writing paper not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

1. ACP: replace "the Agreement" by "the Convention"
2. OCT: replace "in which the Agreement is drawn up" by "official in the Community"

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XII . PROVISIONS CONCERNING CERTIFICATES ISSUED RETROSPECTIVELY WITHIN THE DIFFERENT AGREEMENTS

Article 19 (E) *

1. When a certificate is issued within the meaning of Article 7 (2) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 7 (3) of this Protocol:

- indicate the place and date of exportation of the goods to which the certificate relates;
- certify that no movement certificate EUR. 1 was issued at the time of exportation of the goods in question, and state the reasons.

2. The customs authorities may issue a movement certificate EUR. 1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases: 'NACHTRÄGLICH AUSGESTELLT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'سلمة في وقت لاحق' (1)

Certificates issued retrospectively must be endorsed with one of the following phrases: "NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI", "ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE", "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ". (6)

Certificates issued retrospectively must be endorsed with one of the following phrases: 'NACHTRÄGLICH AUSGESTELLT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE'. (2)

Certificates issued retrospectively must be endorsed with one of the following phrases: 'NACHTRÄGLICH AUSGESTELLT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE'.

"منحت في وقت لاحق" (3)

* All the States and countries benefiting from a preferential system

1. Phrases applicable to Mgh
2. Phrases applicable to IL M.C.
3. Phrases applicable to Msh
4. Phrases applicable to ACP

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XIII. PROVISIONS CONCERNING A DUPLICATE WITHIN THE DIFFERENT AGREEMENTS

Article 19 (ACP) ***

In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

The duplicate issued in this way must be endorsed with one of the following words: 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE'.

Article 20 (M) ****

In the event of the theft, loss or destruction of a movement certificate EUR. 1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following words: 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'نسخة'.

Article 19 (ACP)

In the event of the theft, loss or destruction of a movement certificate EUR. 1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

The duplicate issued in this way must be endorsed with one of the following words: "DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE", "ANTIΓΡΑΦΟ".

Article 20 (J.O.) **

In the event of the theft, loss or destruction of a movement certificate EUR. 1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following words: 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE'.

"صورة طبق الاصل"

- ** Msh
- *** IL and M. C.
- **** Mgh

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Article 11 (M) *

A movement certificate EUR. 1 must be submitted, within five months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered. (1)

Article 12 (M) *

Movement certificates EUR. 1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

Article 13 (M) *

1. A movement certificate EUR. 1 which is submitted to the customs authorities of the importing State after the final date for presentation specified in Article 11 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances. (1)

2. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

Article 14 (M) *

The discovery of slight discrepancies between the statements made in the movement certificate EUR. 1 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void if it is duly established that the certificate does correspond to the goods submitted. (1)

Article 11 (ACP/OCT)

1. A movement certificate EUR. 1 must be submitted, within ten months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

2. When the products enter a port of an ACP State or country or territory other than the country of origin, a further period of validity of ten months shall commence on the date on which the customs authorities in the port of transit enter the following in box 7 of the certificate EUR. 1:

- the word "transit",
- the name of the country of transit,
- a date stamp.

This procedure shall enter into force after a specimen of the date stamp used has been communicated to the Commission.

The Commission shall communicate this information to the customs authorities of the Member States.

* All States and countries benefiting from a preferential system

** Like * except ACP/OCT

1. F.I.: submission date is fixed at four months

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XIV. PROVISIONS CONCERNING GOODS SENT FOR AN EXHIBITION WITHIN THE DIFFERENT AGREEMENTS

Article 18(M)

1. Goods sent from the Community or from Morocco for exhibition in a country other than Algeria and Tunisia and sold after the exhibition for importation into Morocco or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Morocco and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these goods from the Community or from Morocco to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to someone in Morocco or in the Community;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Morocco or to the Community in the state in which they were sent for exhibition;
- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate FUR. 1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XV. PROVISIONS CONCERNING THE SIMPLIFIED PROCEDURE (ONLY FOR F.I.)

Article 33 (FI)

By way of derogation from Articles 7, 9 and 10 of this Regulation and for Section I of this Title, a simplified procedure for the issue of EUR.1 movement certificates is hereby established in accordance with the following provisions. (1)

Article 34 (FI)

'Foeroya Tollstova' or the customs authorities in the exporting Member State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in Article 35 and who intends to carry out transactions for which EUR.1 movement certificates may be issued, not to submit to 'Foeroya Tollstova' or to the customs office of the exporting Member State at the time of export either the goods or the application for an EUR.1 movement certificate relating to those goods, for the purpose of obtaining an EUR.1 movement certificate under the conditions laid down in Article 7 of this Regulation. (2)

Article 35 (FI)

1. The authorization referred to in Article 34 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products.

2. The competent authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

3. The competent authorities may withdraw the authorization at any time. They must do so where the

Article 36 (FI)

1. The authorization shall stipulate, at the choice of the competent authorities, that box No 11 'Customs endorsement' of the EUR.1 movement certificate must:

(a) either be endorsed beforehand with the stamp of 'Foeroya Gjaldstova' or of the competent customs office of the exporting Member State and the signature, which may be a facsimile, of an official of that office, or

(b) be endorsed by the approved exporter with a special stamp which has been approved by 'Foeroya Gjaldstova' or by the customs authorities of the exporting Member State and corresponds to the specimen given in Annex VII. Such stamp may be pre-printed on the forms.

2. In the cases referred to in paragraph 1 (a), one of the following phrases shall be entered in box No 7 'Remarks' of the EUR.1 movement certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura simplificata', 'Vereenvoudigde procedure'.

3. Where the simplified procedure is applied, 'Foeroya Gjaldstova' or the customs authorities of the exporting Member State may prescribe the use of EUR.1 movement certificates bearing a distinctive sign by which they may be identified.

Article 37 (FI)

1. In the authorization the competent authorities shall specify in particular:

(a) the conditions under which the applications for EUR.1 movement certificates are to be made,

(b) the conditions under which these applications are to be kept for at least two years,

(c) in the cases referred to in Article 36 (1) (b), the authority competent to carry out the subsequent verification referred to in Article 46 of this Regulation.

2. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.

NOTES

1. For provisions concerning the application and issue of Movement Certificates see page VII-B-175

2. For provisions concerning the application and issue of Movement Certificates see page VII-B-179

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Article 38 (FI)

1. In the cases referred to in Article 36 (1), box No 11 'Customs endorsement' of the EUR.1 movement certificate shall be completed if necessary by the approved exporter.

2. The approved exporter shall, if necessary indicate in box No 13 'Request for verification' of the EUR.1 movement certificate the name and address of the authority competent to verify such certificate.

Article 39 (FI)

'Foerøya Gjaldstova' or the customs authorities in the exporting Member State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

Article 40 (FI)

'Foerøya Gjaldstova' or the customs authorities in the exporting Member State may declare certain categories of goods ineligible for the special treatment provided for in Article 34.

Article 41 (FI)

The provisions of this Section shall be without prejudice to the application of the rules of the Community and of the Member States concerning customs formalities and the use of customs documents.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XVI . PROVISIONS CONCERNING FORMS EUR.2 AND APR WITHIN THE DIFFERENT AGREEMENTS

*Article 16, (M) **

Form EUR. 2, a specimen of which is given in Annex VI, shall be completed by the exporter or, under his responsibility, by his authorized representative. It shall be made out in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters. If the goods contained in the consignment have already been subject to verification in the exporting State by reference to the definition of the concept of 'originating products' the exporter may refer to this check in the 'Remarks' box of form EUR. 2. (2) (3)

Form EUR. 2 shall measure 210 × 148 mm, a tolerance of up to plus 8 or minus 5 mm in the length being allowed. The paper used shall be white, sized writing paper not containing mechanical pulp and weighing not less than 64 g/m².

The exporting States may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. In addition, each form must bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.

A form EUR. 2 shall be completed for each postal consignment. (1)

These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

Article 25 (GSP)

1. Form APR must conform to the specimen given in the Annex.

2. Form APR shall be 210 × 148 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length is permitted. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 g/m².

The use of English or French for the notes attached to the APR Form shall not be obligatory.

Each form shall bear a serial number, printed or otherwise, by which it can be identified.

3. One Form APR shall be completed for each consignment.

4. Form APR shall be completed and signed by the exporter or, on his responsibility, by his authorized representative. It shall be made out in English or French. If it is handwritten, it shall be completed in ink and in capital letters. The signature to be placed in box 6 of the form shall be handwritten.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of 'originating products' the exporter may refer to this check in box 7 'Remarks' on Form APR.

NOTES

1. FI : the exporter must attach, in the case of postal parcel consignments, the two sections, completed and signed, of the Consignment Note. In the case of letter consignments by post, section one must be attached and section 2 inserted in the envelope.

2. The last sentence is not applicable to ACP.

3. F.I.: the exporter puts, either on the sales label form C.1, or on the Customs declaration C2/CP3, the phrase EUR.2 followed by the serial number of the form.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XVII . PROVISIONS CONCERNING USE OF A FREE ZONE IN THE COURSE OF TRANSPORTATION
WITHIN THE DIFFERENT AGREEMENTS

Article 16 (A) *

5. The Member States and Austria shall take all necessary steps to ensure that goods traded under cover of an FUR.1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Austria and imported into a free zone under cover of an FUR.1 certificate undergo treatment or processing, the customs authorities concerned must issue a new FUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XVIII. PROVISIONS CONCERNING MUTUAL ASSISTANCE AND POST CONTROL WITHIN THE DIFFERENT AGREEMENTS

Article 16 *

1. In order to ensure the proper application of this Title, the Member States of the Community and Austria shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR.1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR.2. (1)

2.

3. The customs authorities of the Member States and of Austria shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates. (4)

4.

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol. (6)

Article 24 (M) **

In order to ensure the proper application of this title, Morocco, Algeria, Tunisia and the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR. 1 and the accuracy of the information concerning the actual origin of the products concerned and the declarations by exporters on forms EUR. 2 and the authenticity and accuracy of the information certificates referred to in Article 21.

Article 25 (M) ***

Penalties shall be imposed on any person who, in order to enable goods to be accepted as eligible for preferential treatment, draws up or causes to be drawn up, either a document which contains incorrect particulars for the purpose of obtaining a movement certificate EUR. 1 or a form EUR. 2 containing incorrect particulars.

NOTES

* All

** Mgh

*** All exc. ACP

1. ACP, OCT and Mgh: add. to paragraph 1 "and the authenticity and accuracy of the information certificates" (see page VII-B-172)
An administrative cooperation between member countries is necessary.

2.

3.

4. Only applicable to EFTA and FI

5.

6. Regarding simplified procedure, see page VII-B-181 applicable to FI

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

*Article 26 (M) * (1)*

1. Subsequent verifications of movement certificates EUR. 1 and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall return the movement certificate EUR. 1 or the form EUR. 2, or a photocopy thereof, to the customs authorities of the exporting State, giving the reasons of form or substance for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend execution of Title I of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

NOTES

* All States and countries benefiting from a preferential system

1. It is advised, at the end of post-control to keep the copies of the certificate also possibly exportation documents, for at least 2 yrs by the competent authority of the benefiting country of exportation.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Art. 26 cont. (M)

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR. 1 or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for the application of the preferential arrangements. (1)(2)

When such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State, or when they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Cooperation Committee provided for in Article 29. (3)

In all cases the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State. (4)

Article 27 (M) *

The subsequent verification of the information certificate referred to in Article 21 shall be carried out in the circumstances envisaged in Article 26 following a similar procedure to that envisaged in that Article.

NOTES

* Mgh, ACP and OCT

1. ACP, OCT : the results of the control must be made within three months at the latest.
2. GSP : certificate of origin part A or form APR. The results of the control must be made within six months at the latest.
3. Or the committees or councils provided in the different agreements.
4. Not applicable to OCT or EFTA

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XIX. GENERAL AND FINAL PROVISIONS WITHIN THE DIFFERENT AGREEMENTS

*Article 25 (JO) **

The Cooperation Council may decide to amend the provisions of this Protocol.

*Article 26 (JO) **

1. The Community and Jordan shall take any measures necessary to enable movement certificates EUR. 1 as well as forms EUR. 2 to be submitted, in accordance with Articles 11 and 12 of this Protocol, from the day on which it enters into force. (1)

2. The movement certificates EUR. 1 and the forms EUR. 2 printed in the Member States before the date of the entry into force of this Protocol which do not conform to the models in Annexes V and VI to this Protocol may continue to be used until stocks are exhausted, under the conditions laid down by this Protocol. (2)

*Article 27 (JO) ***

The Community and Jordan shall each take the steps necessary to implement this Protocol.

*Article 28 (JO) ***

The Annexes to this Protocol shall form an integral part thereof.

NOTES

* All exc. and FI

1. As regards provisions concerning the production of Movement Certificates, see page VII-B- 179

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

*Article 29 (JO) **

The provisions of the Agreement may be applied to goods which comply with the provisions of Title I and which, on the date of the entry into force of the Agreement, are either in transit, or are in the Community or in Jordan in temporary storage, in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State within four months from that date of a certificate EUR. 1 endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly. (1)(2)

Article 31 (ACP)

1. For goods which conform to Title I and which, at the time of the entry into force of the Convention are either being transported or being held in the Community or in an ACP State in temporary storage, in bonded warehouses or in free zones, the proof of originating status within the meaning of this Protocol is given by the submission, within four months of that date, to the customs authorities of the importing State of:

- (a) a movement certificate EUR. 1 issued retrospectively by the customs authorities of the exporting State, or
- (b) a certificate of origin issued by the competent authorities in that State, or
- (c) a movement certificate of the model previously used in the context of preferential trade between, on the one hand, the Community and the African and Malagasy States or the Republic of Tanzania, the Republic of Uganda and the Republic of Kenya, on the other hand, or
- (d) for goods destined for importation into Ireland or the United Kingdom of Great Britain and Northern Ireland, a certificate of the type previously used in the context of Commonwealth preferences.

* ALL exc. ACP and FI

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

*Article 28 (M) **

The Cooperation Council shall examine annually the application of the provisions of this Protocol and their economic effect with a view to making any necessary changes. This examination may be carried out at more frequent intervals at the request either of the Community or Morocco.

*Article 29 (M) **

1. A Customs Cooperation Committee shall be set up, charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall be composed on the one hand of customs experts of the Member States and of officials of the departments of the Commission of the European Communities who are responsible for customs questions, and on the other hand of Moroccan customs experts.

Article 27

In accordance with the provisions of Article 11 of the Convention, the Council of Ministers shall examine annually, or whenever the ACP States or the Community so requests, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.

The Council of Ministers shall take into account among other elements the effects on the rules of origin of technological developments.

The decisions taken shall be implemented as soon as possible.

Article 28

1. A Customs Cooperation Committee shall be set up and charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall meet regularly, in particular to prepare the decisions of the Council of Ministers pursuant to Article 27.

3. The Committee shall take decisions on derogations from this Protocol, under the conditions laid down in Article 30.

4. The Committee shall be composed on the one hand of experts of Member States and of officials of the Commission who are responsible for customs questions, and on the other hand of experts representing the ACP States and of officials of regional groupings of the ACP States who are responsible for customs questions.

NOTES

* Mgh

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

NOTES

1. ASEAN : these countries shall communicate to the Commission the address of the ASEAN Secretariat
- CACM : these countries shall communicate to the Commission the address of SIECA (Permanent Secretariat of the Central American Common Market)
- AG : these countries shall communicate to the Commission the address of the JUNTA DEL ACUERDO de Cartagena

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Joint Declaration by the Contracting Parties concerning
Article 2 of the Agreement (EEC - MALTA)

1. Malta envisages the progressive establishment, during the course of the second stage, of a customs union with the Community. To this end, the products mentioned in List A to Annex II of the Agreement shall, as from the commencement of the second stage, be subject to an initial reduction vis-à-vis the Community of at least 35 % of customs duties and taxes having an equivalent effect.
2. The Community envisages granting Malta, from the commencement of the second stage, exemption from customs duties and taxes having equivalent effect in respect of products referred to in Article 1 of Annex I of the Agreement.
3. The procedures for the introduction by Malta of the common customs tariff, the elimination of the customs duties and quantitative restrictions applied vis-à-vis the Community, complementary provisions for the proper implementation of the customs union, and the special arrangements for the importation into the Community of agricultural products, which latter arrangement shall take due account of the common agricultural policy of the Community, shall be determined during the course of negotiations for transition to the second stage.

Joint Declaration by the Contracting Parties
concerning Article 2 of Annex I (EEC - Malta)

The Contracting Parties, taking into consideration the undertaking by Malta to apply the Common Customs Tariff during the second stage of the Agreement, agree that, for the purpose of the implementation of the Protocol on the definition of "originating" products and on methods of administrative cooperation, the special provisions mentioned in List A to that Protocol shall not be applicable, during the first stage, to imports, made under the conditions laid down in Article 2 of Annex I. of products falling under tariff heading 56.04 (man-made fibres, discontinuous or waste, carded, combed or otherwise prepared for spinning) and 61.01 (men's and boys' outer garments).

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Joint Declaration by the Contracting Parties
concerning Article 2 of the Agreement (EEC-CYPRUS)

1. The Republic of Cyprus envisages the progressive establishment, during the course of the second stage of the Agreement, of a customs union with the European Economic Community. To this end, the Republic of Cyprus envisages applying with due regard to its economic situation, to the products mentioned in List A of Annex II to the Agreement, as from the commencement of the second stage an initial reduction vis-à-vis the Community of at least 35 % of customs duties and taxes having an equivalent effect.
2. The European Economic Community envisages granting the Republic of Cyprus, from the commencement of the second stage, exemption from customs duties and taxes having equivalent effect in respect of products referred to in Article 1 of Annex I of the Agreement.
3. The procedures for the introduction by the Republic of Cyprus of the common customs tariff, the elimination of the customs duties and quantitative restriction applied vis-à-vis the Community, complementary provisions for the proper implementation of the customs union, and the special arrangements for the importation into the Community of products falling under Annex II of the Treaty establishing the European Economic Community or subject to a specific regulation within the framework of the Common Agricultural Policy, which latter arrangements shall take due account of this policy of the Community, shall be determined during the course of negotiations for transition to the second stage.

Joint Declaration by the Contracting Parties
concerning Article 2 of Annex I (EEC - CYPRUS)

The Contracting Parties, taking into consideration the undertaking by the Republic of Cyprus to apply the Common Customs Tariff during the second stage of the Agreement, agree that, for the purpose of the implementation of the Protocol concerning the definition of "originating" products and on methods of administrative cooperation, the special provisions mentioned in List A to that Protocol shall not be applicable, during the first stage, to imports, made under the conditions laid down in Article 2 of Annex I, of products falling under tariff heading Nos. 56.04 (man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning) and 61.01 (men's and boys' outer garments).

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XX. PROVISIONS CONCERNING DRAWBACK (ONLY FOR EFTA, FI AND ISRAEL)

Article 30 (IL)

1. As from 1 January 1988 no drawback or remission of any kind may be granted from customs duties in the Community or in Israel in respect of products referred to in Article 1 of Protocols 1 and 2 and used in manufacture which do not originate in the Community or Israel. (1)(2)

2. In this and the following Articles, the term 'customs duties' also means charges having an equivalent effect to customs duties.

Article 19 (FI)

1. With effect from 1 January 1976 no drawback or remission of any kind may be granted from customs duties in respect of products used in manufacture not originating in the Faroe Islands or in the Community.

2. In this Article, the term 'customs duties' also means charges having an effect equivalent to customs duties. (1)

NOTES

(1) This rule is also applicable to the products on list C. The products in list C are not excluded from the application of the present protocol and the methods of administrative cooperation also apply.

(2) O.J. No L 332 of 20.12.1984

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Article 30 (GSP)

The provisions of Article 6 (1) (c) and 7 (3) are only applicable in so far as, in the context of the tariff preferences given by Austria, Finland, Norway, Sweden and Switzerland to certain products originating in developing countries, these countries apply provisions similar to those mentioned above.

The Commission shall inform the Member States' customs authorities of the application by the countries concerned of these provisions and communicate the date the provisions set out in Articles 6 (1) (c) and 7 (3) and the similar provisions adopted by the State or States concerned are adopted.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

EXPLANATORY NOTES ACP**Note 1 — Articles 1 and 2**

The terms "one or more ACP States", "the Community" and "countries and territories" shall also cover their territorial waters.

Sea-going vessels, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the ACP States, the Community or the countries and territories to which they belong, provided that they satisfy the conditions set out in explanatory note No 7.

Note 2 — Article 1(1)(b)

In order to determine whether goods originate in an ACP State, the Community or one of the countries or territories, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain such goods or whether any products used in the course of production which do not enter and which were not intended to enter into the final composition of the goods originate in third countries or not.

Note 3 — Articles 1 and 3

The working or processing required by this Protocol for a product to acquire originating status concerns only the non-originating materials used.

Thus, a material which has acquired originating status and which is used in further manufacture is subject neither to any change of tariff heading rule nor to List A or List B rules which apply to the final product in which it is incorporated.

Note 4 — Article 1

Where a percentage rule is applied in determining originating status of a product obtained in an ACP State, the value added by the working or processing referred to in Article 1 shall correspond to the ex-works price of the product obtained less the customs value of third-country products imported into the Community, the ACP States or the "countries and territories".

Note 5 — Article 3(1) and (3) and Article 4

The percentage rule constitutes, where the product obtained appears in List A, a criterion additional to that of change of tariff heading for any non-originating product used.

Note 6 — Article 1

For the purpose of applying the rules of origin, packaging material is regarded as forming a whole with the products contained therein. This provision, however, shall not apply to packaging which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packaging.

Note 7

The term "their vessels" shall apply only to vessels:

- which are registered or recorded in a Member State or an ACP State;
- which sail under the flag of a Member State or an ACP State;

— which are owned to an extent of at least 50% by nationals of States party to the Convention or by a Company with its head office in one of these States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards, are nationals of States party to the Convention and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to States party to the Convention or to public bodies or nationals of such States;

— of which at least 50% of the crew, master and officers included, are nationals of States party to the Convention.

Note 8 — re Article 4

"Ex-works price" shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

"Customs value" shall be understood as meaning the customs value laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

Note 9 — re Article 23

The authorities consulted shall furnish any information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various ACP States, Member States or countries and territories concerned.

Note 10 — re Article 1(3)

Within the meaning of this protocol "countries and territories" shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Economic Community.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

EXPLANATORY NOTES (exc. ACP, EFTA, GSP)**Note 1 — Articles 1 and 2**

The terms 'the Community' or 'Morocco' shall also cover the territorial waters of the Member States of the Community or of Morocco respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed, shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 6.

Note 2 — Article 1

In order to determine whether goods originate in the Community, Morocco, Algeria or Tunisia it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Article 1 *

Where a percentage rule is applied in determining originating status of a product obtained in a Member State, Morocco, Algeria or Tunisia, the value added by the working or processing referred to in Article 1 shall correspond to the ex-works price of the product obtained less the customs value of third products imported into the Community, Morocco, Algeria or Tunisia.

Note 4 — Articles 3 (1), (2) and 4

The percentage rule constitutes, where the product obtained appears in List A, a criterion additional to that of change of heading for any non-originating product used.

Note 5 — Article 1

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 6 — Article 2 (f) *

The term 'their vessels' shall apply only to vessels:

- which are registered or recorded in a Member State, Morocco, Algeria or Tunisia,
- which sail under the flag of a Member State, Morocco, Algeria or Tunisia,
- which are owned to an extent of at least 50% by nationals of the Member States, Morocco, Algeria or Tunisia or by a company with its head office in a Member State, Morocco, Algeria or Tunisia, of which the manager, managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such board are nationals of the Member States, Morocco, Algeria or Tunisia and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to the Member States, Morocco, Algeria or Tunisia or to public bodies or nationals of the Member States, Morocco, Algeria or Tunisia,
- of which at least 50% of the crew, captain and officers included, are nationals of the Member States, Morocco, Algeria or Tunisia.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Note 5: Article 2 (f) *

The term 'other vessels' shall apply only to vessels

- which are registered or recorded in a Member State or in Egypt,
- which sail under the flag of a Member State or of Egypt,
- at least 50% of which are owned by nationals of the Member States and Egypt or by a company which has its head office in a Member State or in Egypt, of which the manager, managers, chairman of the board, and the majority of the members of such board are nationals of the Member States or Egypt and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to the Member States or Egypt or to public bodies or nationals of the Member States or of Egypt,
- of which the captain and officers are all nationals of the Member States or of Egypt,
- of which at least 75% of the crew are nationals of the Member States or of Egypt.

Note 7 — Article 4

'Ex works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

Note 8 — Article 5 (Mgh)

For the purposes of applying Article 5, the ports of embarkation of products originating in Morocco for destination in the Community are for example:

Algiers — Al Hoveima — Agadir — Annaba — Arzew — Azilah — Bjaia — Beni Saf — Bizerta — Casablanca — Ceuta — Constantine — Delys — El Jadida — Essaouira — Gabes — Ghazaouet — Itou — Kenitra — Larache — Melilla — Mohammedia — Oran — Rabat — Safi — Stax — Skikda — Sousse — Tangier — Tarfaya — Tenès — Tunis.

Note 9 — Article 24 (Mgh)

The authorities consulted shall furnish any information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various Member States and in Morocco, Algeria and Tunisia.

Note 7 — Article 30 (IL)

'Drawback or remission of any kind granted from customs duties' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, the repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XXII . CERTIFICATES

EUR.1 and EUR.2 CERTIFICATES

The following examples of certificates are applicable to all the agreements, with the exception of the Generalized System of Preferences

MOVEMENT CERTIFICATE

VII-B-203

1. Exporter (Name, full address, country)	EUR. 1 No A 101527		
3. Consignee (Name, full address, country) (Optional)	See notes overleaf before completing this form		
	2. Certificate used in preferential trade between <p style="text-align: center;">and</p> (insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; marks and numbers | Number and kind of packages(1); description of goods	9. Gross weight (kg) or other measure (litres, cu.m, etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified. _____ Stamp Export document (2): _____ Form _____ No. _____ Customs office: _____ Issuing country or territory: _____ _____ Date _____ _____ (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: _____ _____ (Signature)		

(1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

(2) Complete only where the regulations of the exporting country or territory require.

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date) Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate (1)</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date) Stamp</p> <p>..... (Signature)</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

VII-B-205

1. Exporter (Name, full address, country)	<h2 style="margin: 0;">EUR. 1 No A 101527</h2> <p style="font-size: small; margin: 5px 0;">See notes overleaf before completing this form</p>		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p align="center">.....</p> <p align="center">and</p> <p align="center">.....</p> <p align="center" style="font-size: x-small;">(insert appropriate countries, groups of countries or territories)</p>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; marks and numbers | Number and kind of packages⁽¹⁾; description of goods	9. Gross weight (kg) or other measure (litres, cu.m, etc.)	10. Invoices (Optional)	

⁽¹⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....
.....
.....
.....

SUBMIT the following supporting documents (1):

.....
.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

(1) For example import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or the goods re-exported in the same state

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Before completing this form read carefully the instructions on the back

FORM EUR 2 No.		1 For use in preferential trade between the EEC and (a)	
2 Exporter (Name and full address, including country)	3 Declaration by the exporter I, the undersigned, the exporter of the goods described below, declare that the goods comply with the conditions under which the form may be issued and that the goods qualify as originating products under the provisions governing the preferential trade shown in Box 1		
4 Consignee (Name and full address, including country)	5 Place and date		
7 Remarks	6 Signature of exporter		
	8 Country of origin (b)	9 Country of destination (a)	
		10 Gross weight (kg)	
11 Marks and numbers on packages: description of goods		12 Authority in the exporting country responsible for verification of the declaration by the exporter.	
		Notes (a) Insert the appropriate country, group of countries or territory (b) Insert "EEC" except for exports to EFTA countries of goods that have originated in an EFTA country, in which case insert the name of that country.	

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

For official use

13 Request for verification

The goods in question are declared by the exporter on the basis of the information stated.

.....
(Place and date)

Stamp

.....
(Signature)

14 Result of verification

Verification carried out shows that *

the statements and particulars given in this form are accurate

this form does not meet the requirements as to accuracy and authenticity (see remarks appended)

.....
(Place and date)

Stamp

.....
(Signature)

* Insert X in the appropriate box

Verification of declarations made by form EUR 2 may be carried out at any time or where in the customs territory of the importing country have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for use and completion of form EUR 2

- This form may only be used for goods exported from the United Kingdom and qualified for preferential duty admission to EFTA countries, Cyprus, Israel or Malta. Forms may also be obtained in Notice 827 and 828 which can be obtained from any Collector of Customs and Excise in the UK. When handwritten the form must be completed in ink and in capital letters. No duplicate or retrospective forms may be issued.
- This form can be used for exports to EFTA countries by any means of transport provided the total value of goods in a consignment does not exceed £1600. For exports to Cyprus, Israel and Malta it can be used only for goods sent by post and of a total value not exceeding £420. In all other cases form EUR 1 must be used.
- For goods sent by post, the completed EUR 2 must be attached to the despatch note for a parcel post package or enclosed in a letter post package. The serial number of the EUR 2 form preceded by "EUR 2" must be stated on the C1 Green Label Customs declaration or in box 7 of the C2/CP3 declaration.
For goods not sent by post, the completed form should be sent direct to the consignee.
- Completion of this form is a declaration that all the goods in the consignment satisfy the relevant origin conditions. An incorrect declaration is an offence under the Customs and Excise Management Act, 1979, Section 167 and the declarant may be liable to penalties. Selected EUR 2 forms are sent by the customs authorities in the receiving country from time to time to the United Kingdom for verification.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

XXIV. SUPPLIER'S DECLARATION AND INFORMATION CERTIFICATES (INF-4)

COUNCIL REGULATION (EEC) No 3351/83

of 14 November 1983

on the procedure to facilitate the issue of movement certificates EUR.1 and the making out of forms EUR.2 under the provisions governing preferential trade between the European Economic Community and certain countries

O.J. N° L 339 of 05.12.1983, p. 19

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

TITLE I

GENERAL PROVISIONS

*Article 1***Use of suppliers' declarations**

1. Suppliers of goods which are intended to be exported from the Community, either in the same state or after further working or processing, may furnish a declaration concerning the status of the goods supplied in relation to the Communities' preferential origin rules, hereinafter referred to as 'suppliers' declaration'.

2. Suppliers' declarations may be used by exporters as evidence, in particular in support of applications made for the issue of movement certificates EUR.1 or as the basis upon which forms EUR.2 can be completed.

*Article 2***Use of information certificate INF 4**

1. The customs authorities may request the production by the exporter of an information certificate INF 4 to verify the accuracy or authenticity of any supplier's declaration.

2. The customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration or information certificate.

TITLE II

SUPPLIERS' DECLARATIONS

*Article 3***Provision of suppliers' declarations**

A separate suppliers' declaration shall, except in the cases provided for in Article 4, be given by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice or on a delivery note or other commercial document related to that shipment which describe the goods concerned in sufficient detail to enable them to be identified.

*Article 4***Long-term suppliers' declarations**

1. When a supplier regularly supplies a particular customer with goods whose origin status is expected to remain constant for considerable periods of time, he may provide a single suppliers' declaration to cover subsequent shipments of those goods, hereinafter referred to as 'a long-term suppliers' declaration'.

2. A long-term suppliers' declaration may normally be given for a period of up to one year from the date of giving the declaration. The customs authorities may lay down the conditions under which longer periods may be used.

3. The supplier shall inform the buyer immediately if the long-term suppliers' declaration is no longer valid in relation to the goods supplied.

*Article 5***Form and completion of suppliers' declarations**

1. For products having obtained preferential originating status, the suppliers' declarations, shall be given in the form prescribed in Annex I, or, for long-term suppliers' declarations, in that prescribed in Annex II.

2. For products which have undergone working or processing in the Community without having obtained preferential originating status, the supplier's declarations shall be given in the form prescribed in Annex III or, for long-term suppliers' declarations, in that prescribed in Annex IV.

3. Suppliers' declarations may be made out in a pre-printed form.

*Article 6***Signatures**

1. Suppliers' declarations shall be signed in manuscript.

2. However, where the invoice and the suppliers' declaration are established using electronic data-processing methods, the suppliers' declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the Member State where the suppliers' declaration are established. The said customs authorities may lay down conditions for the implementation of this paragraph.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE**TITLE III****INFORMATION CERTIFICATES INF 4***Article 7***Application for and issue of information certificates**

1. An information certificate INF 4 shall be issued by the appropriate customs office after any necessary steps have been taken to verify that the information given thereon and on the application made out by the supplier for its issue is correct in relation to the goods supplied.
2. The certificate shall be given or sent to the supplier who shall forward it to the buyer or to the customs office which has requested it to be produced.
3. The application form shall be kept by the issuing office for at least two years.

*Article 8***Form of information certificate**

1. The form of information certificate INF 4 and application for the issue of an information certificate given in Annex V shall be used and be printed in one or more of the official languages of the Community. Information certificates INF 4 shall be completed in one of those languages in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate INF 4 shall be A4 format (210 × 297 mm); however, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m².
3. Member States may reserve the right to print the forms themselves or may have them printed by prin-

ters approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

TITLE IV**ADMINISTRATIVE AND TRANSITIONAL PROVISIONS***Article 9***Information**

Each Member State shall inform the Commission of the steps taken for the application of this Regulation, and of any significant problems which have arisen in connection with its application. The Commission shall keep the other Member States informed.

*Article 10***Repeal of previous provisions**

1. Regulation (EEC) No 1908/73 is hereby repealed.
2. Suppliers' declarations made and information certificates issued before the date of entry into force of this Regulation shall remain valid.
3. The form of information certificate given in Annex II to Regulation (EEC) No 1908/73 may be used for a period of 12 months from the entry into force of this Regulation under the conditions laid down in this Regulation.

*Article 11***Entry into force**

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

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

ANNEX I

DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice..... (1)	
were produced in (2) and satisfy the rules of origin governing preferential trade with:	
..... (3)	
.....	
.....	
I undertake to make available to the customs authorities, if required, evidence in support of this declaration.	
..... (4)	..... (5)
	..... (6)

Note

The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

- (1) — If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:
 listed on this invoice and marked
 were produced
- If a document other than the invoice or an annex to the invoice is used (see Article 3), the name of the document concerned shall be mentioned instead of the word 'invoice'.
- (2) The Community, Member State or partner State. Where a partner State is given, a reference must also be made to the Community customs office holding the EUR.1(s) or EUR.2(s) concerned, giving the No of the certificate(s) or form(s) concerned and, if possible, the relevant customs entry No involved.
- (3) List partner State or States concerned.
- (4) Place and date.
- (5) Name and function in company.
- (6) Signature.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

ANNEX II

LONG-TERM DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods described below:

..... (1) (2)

.....

.....

which are regularly supplied to (3) were produced in (4) and satisfy the rules of origin governing preferential trade with (5)

This declaration is valid for all further shipments of these products dispatched from to (6). I undertake to inform (7) immediately if this declaration is no longer valid.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

..... (8) (9)

..... (9)

Note

The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

- (1) Description.
- (2) Commercial designation as used on invoices, e.g. model No.
- (3) Name of company being supplied.
- (4) The Community, Member State or partner State. Where a partner State is given, a reference must be made to the Community customs office holding the EUR.1(s) or EUR.2(s) concerned.
- (5) List partner State or States concerned.
- (6) Insert dates. The period should not normally, subject to the conditions laid down by the customs authorities, exceed 12 months.
- (7) Place and date.
- (8) Name and function, name and address of company.
- (9) Signature.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

ANNEX III

DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice		
..... (1) were produced in (2) and		
incorporate the following components or materials which do not have Community origin		
for preferential trade:		
..... (3)	..... (4)	..... (5)
.....
.....
..... (6)		
I undertake to make available to the customs authorities, if required, evidence in support		
of this declaration.		
..... (7)	..... (8)	..... (9)
	..... (8)	..... (9)

Note

The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

- (1) — If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: 'Listed on this invoice and marked were produced
- If a document other than the invoice or an annex to the invoice is used (see Article 3), the name of the document concerned shall be mentioned instead of the word 'invoice'.
- (2) The Community or Member State.
- (3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- (4) Customs values to be given only if required.
- (5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.
- (6) 'and have undergone the following processing in [the Community] [Member State] to be added with a description of the processing carried out if this information is required.
- (7) Place and date.
- (8) Name and function in company.
- (9) Signature.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICAB

ANNEX IV

LONG-TERM DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL
ORIGIN STATUS

I, the undersigned, declare that the goods described below (1)		
..... (2), which are regularly supplied to		
..... (3) were produced in (4) and		
incorporate the following components or materials which do not have Community origin		
for preferential trade:		
..... (5)	..... (6)	..... (7)
.....
.....
..... (8)		
This declaration is valid for all further shipments of these products dispatched from		
..... to (9). I undertake to inform		
..... (3) immediately if this declaration is no longer valid.		
I undertake to make available to the customs authorities, if required, evidence in support		
of this declaration.		
..... (10)	..... (11)	..... (12)

Note

The text inside the box, suitably completed in conformity with the footnotes below, constitutes a suppliers' declaration. The footnotes do not have to be reproduced.

(1) Description.

(2) Commercial designation as used on invoices, e.g. model No.

(3) Name of company being supplied.

(4) The Community or Member State.

(5) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

(6) Customs values to be given only if required.

(7) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.

(8) 'and have undergone the following processing in [the Community] [Member State]' to be added with a description of the processing carried out if this information is required.

(9) Insert dates. The periods should not normally, subject to the conditions laid down by the customs authorities, exceed 12 months.

(10) Place and date.

(11) Name and function, name and address of company.

(12) Signature.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

1. Supplier (Full name and address, country)	2. INF 4 No APPLICATION FOR INFORMATION CERTIFICATE For use in facilitating the preferential trade between the European Communities and (Name of country or countries or preferential arrangement)	
3. Consignee (Full name and address, country)	4. Remarks 5. Invoice(s) No(s) (1) (2)	
NOTES (1) The term 'invoice' shall also be taken as including delivery notes or other commercial documents relating to the shipment or shipments concerned and upon which the declaration or declarations concerned were given. (2) In the case of long-term declarations, this box need not be completed. (3) The goods shown in box 6 must be described in accordance with commercial practice and with sufficient details to enable them to be identified. (4) Indicate appropriate text.		
6. Item number — Marks and numbers — Number and kind of packages — Description of goods supplied (3)	7. Net mass (kg)	
8. This/These declaration(s) concerning the origin status of the goods described above in box 6 made (4): <input type="checkbox"/> on the invoice(s) (1) shown in box 5 and which are attached to this certificate <input type="checkbox"/> on my long-term declaration of (Date) is/are correct.		
		Place: Date: Name and signature:

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

N.B. LISTS A, B AND C (exc. EFTA, CICM, ES/PT, OT, GSP)

1. Instead of reproducing all the lists from the different agreements as that of the generalized system of preferences (GP) on the following pages they are taken as applicable to all the Agreements.
2. In a case where a Regulation states that this is not applicable to all, the tariff position which is not applicable is indicated by the appropriate abbreviation of the country etc., eg. ~~FI~~.
3. In a case where a Regulation has determined that this is not applicable to a country or group of countries, the abbreviations of the countries to which it does apply are indicated eg. EFTA = countries of EFTA, FI = Faroe Islands, MG = Maghreb, ACP = ACP and OCT, CY = Cyprus, IL = Israel, MK = Mashrak etc.),
4. Account has not been taken of the formal differences etc, or of the latest modifications of the Brussels Nomenclature. These differences are not substantial and therefore not reproduced.
5. The dispensations by specific Regulations are indicated in the text concerning the lists. These provisions are to be found at the end of the text.
6. Regulations relative to products originating from the Faroe Islands are included in the Nomenclature of 01.01.1977.

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

LIST A

List of working or processing operations carried out on non-originating materials which results in a change of tariff heading without conferring the status of "originating products" on the products resulting from such operations, or conferring this status only subject to certain condition

Customs Tariff Heading No	Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
	Description			
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked		Salting, placing in brine, drying or smoking of meat and edible meat and edible meat offals of heading Nos 02.01 and 02.04	
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process		Drying, salting, placing in brine; smoking of fish, whether cooked or not	
ex 03.02 FI	Fish dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process		Manufacture from products of Chapter 3	
ex 03.02	Livers and roes of fish		Manufacture from products of Chapter 3	
04.02 FI	Milk and cream, preserved, concentrated or sweetened		Preserving, concentrating, or adding sugar to milk or cream of heading No 04.01	
04.03 FI	Butter		Manufacture from milk or cream	
04.04 FI	Cheese and curd		Manufacture from products of heading Nos 04.01, 04.02 and 04.03	
07.02 FI	Vegetables (whether or not cooked), preserved by freezing		Freezing of vegetables	
07.03 FI	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption		Placing in brine or in other solutions of vegetables of heading No 07.01	

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
07.04 07.04	Dried, dehydrated or evaporated vegetables, whole cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03	
08.10 08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Freezing of fruit	
08.11 08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09	
08.12 08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit	
11.01 11.01	Cereal flours	Manufacture from cereals	
11.02 11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground	Manufacture from cereals	

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
11.04 FI	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06	Manufacture from dried leguminous vegetables of heading No 07.05, products of heading No 07.06 or of fruit of Chapter 8	
11.05 FI	Flour, meal and flakes of potato	Manufacture from potatoes	
11.07 FI	Malt, roasted or not	Manufacture from cereals	
11.08 FI	Starches; inulin	Manufacture from cereals of Chapter 10 or from potatoes or other products of Chapter 7	
11.09 FI	Wheat gluten, whether or not dried	Manufacture from wheat or wheat flours	

II. PREFERENTIAL AGREEMENTS FOR WHICH THE TRANSPOSITION TO THE H.S. IS NOT YET APPLICABLE

Tariff heading No	Products obtained		Working or processing that confers the status of the originating products when the following conditions are met
	Description		
15.01 +	Lard, other pig fat and poultry fat, rendered or solvent-extracted		Manufacture from products of heading No 02.05
15.02 +	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats		Manufacture from products of heading Nos 02.01 and 02.06
15.04 +	Fats and oils, of fish and marine mammals, whether or not refined		Manufacture from fish or marine mammals
15.06 +	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)		Manufacture from products of Chapter 2
ex 15.07 +	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle-wax, Japan wax or oil of tung nuts, oleococca seeds or oiticia seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of edible products		Manufacture from products of Chapters 7 and 12

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
16.01 FI	Sausages and the like, of meat, meat offal or animal blood	Manufacture from products of Chapter 2	
16.02 FI	(1) Other prepared or preserved meat or meat offal	Manufacture from products of Chapter 2	
16.05 EFTA FI	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
ex 17.01 FI	Beet sugar and cane sugar, in solid form, flavoured or coloured	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	

(1) Derogation for Malta until 30.06.1978

(2) Derogation for Mauritius until 29.01.1982

(3) Derogation for Fiji until 31.08.1983

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex 17.02 FI	Other sugars, in solid form, flavoured or coloured	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 17.02 ACP	Other sugars, in solid form, not flavoured or coloured; sugar syrups, not flavoured or coloured; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from any product	
ex 17.03 FI	Molasses, flavoured or coloured	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
17.04 FI	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
18.06 FI	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex 19.02 FI	Malt extract	Manufacture from products of heading No 11.07	
ex 19.02 FI	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03 FI	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04 FI	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
19.05 FI ACP	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	Manufacture from products other than: — products falling within Chapter 17, the value of which does not exceed 30 % of the value of the finished product,	
19.05 ACP	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	Manufacture from products other than: — maize of the type "Zea indurata", — durum wheat, — products falling within Chapter 17, the value of which does not exceed 30% of the value of the finished product, — vitamins, mineral salts, chemicals and natural or other substances or preparations used as additives.	

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
19.07 FI	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08 FI	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
20.01 FI	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	Preserving vegetables, fresh or frozen or preserved temporarily or preserved in vinegar	
20.02 FI	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preserving vegetables fresh or frozen	
20.03 FI	Fruit preserved by freezing, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30 % of the value of the finished product	
20.04 FI	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from products of Chapter 17 of which the value exceeds 30 % of the value of the finished product	
ex 20.05 FI	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30 % of the value of the finished product	

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
20.06 FI	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Nuts		Manufacture, without added sugar or spirit, in which the value of the constituent originating products of heading Nos 08.01, 08.05 and 12.01, represents at least 60 % of the value of the finished product
20.07 FI	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit		Manufacture from originating products falling within Chapters 7, 8 and 17
ex 21.02 FI	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
21.05 FI	Soups and broths in liquid, solid or powder form; homogenized food preparations	Manufacture from products of heading No 20.02	
ex 21.07 FI	Sugar syrups, flavoured or coloured	Manufacture from any product	
22.02 FI	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	Manufacture from fruit juices	
22.08 FI	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	

(¹) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Tariff heading No	Products obtained Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
22.09 PI	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.10 PI ,	Vinegar and substitutes for vinegar	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 23.01 PI	Flours and meals of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves	Manufacture from products of Chapter 3	
ex 23.03 PI	Residues from the manufacture of maize starch (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture from maize or maize flour	
23.04 PI	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from various products	
23.07 PI	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 24.02 PI	Cigarettes, cigars, smoking tobacco		Manufacture from products of heading No 24.01 of which at least 70 % by quantity are originating products

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
ex 28.13 FI	Hydrobromic acid	Manufacture from products of heading No 28.01 (*)	
ex 28.19 FI	Zinc oxide	Manufacture from products of heading No 28.01	
ex 28.27 FI	Lead oxides; red lead and orange lead	Manufacture from products of heading No 28.01	
ex 28.28 FI	Lithium hydroxide	Manufacture from products of heading No 28.42 (*)	
ex 28.29 FI	Lithium fluoride	Manufacture from products of heading No 28.28 or 28.42 (*)	
ex 28.33 FI	Lithium chloride	Manufacture from products of heading No 28.28 or 28.42 (*)	
ex 28.37 FI	Bromides	Manufacture from products of heading No 28.01 or 28.13 (*)	
ex 28.38 GP	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 28.42 FI	Lithium carbonate	Manufacture from products of heading No 28.28 (*)	
ex 29.02 FI	Organic bromides	Manufacture from products of heading No 28.01 or 28.13 (*)	
ex 29.02 FI	Trichlorodi (chloro-phenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochlorobenzene (*)
ex 29.35 FI	Pyridine; alphapicoline; betapicoline; gammapicoline		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 29.35 FI	Vinylpyridine		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 29.38 FI	Nicotinic acid		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Tarif heading No	Products obtained Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
30.03	Medicaments (including veterinary medicaments)	Manufacture from active substances	
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
32.06	Colour lakes	Manufacture from products falling within heading Nos 32.04 and 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts falling within Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white	
ex 33.06 PI	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from essential oils (terpeneless or not), concretes, absolutes or resinoids (1)	
35.05 PI	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07 PI	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paper-board or cloth	Manufacture from products of heading No 37.02	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02	
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, flypapers)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

¹ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B. (ACP: see explanatory note no. 3)

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19	<p>Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding:</p> <ul style="list-style-type: none"> — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids; — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar compositions; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures 		<p>Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product</p>
PI	— Sorbitol other than that of heading No 29.04		
PI	— Ammoniacal gas liquors and spent oxide produced in coal gas purification		

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07 39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06 with the exception of fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and corset busks and similar supports for articles of apparel or clothing accessories		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of heading Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50 % of the value of the finished product
43.03 53.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02)	

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, excepting those made of fibreboard		Manufacture from boards not cut to size
ex 44.28 44.28	Match splints; wooden pegs or pins for footwear	Manufacture from drawn wood	
45.03	Articles of natural cork		Manufacture from products of heading No 45.01
ex 48.07	Paper and paperboard, ruled, lined, or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14 48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
ex 48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 ⁽¹⁾	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 ⁽¹⁾	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
ex 50.07 ⁽¹⁾	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading Nos 50.01 to 50.03
ex 50.07 ⁽¹⁾	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 ⁽¹⁾	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 ⁽¹⁾	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 ⁽¹⁾	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 ⁽¹⁾	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 ⁽²⁾	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 ⁽¹⁾	Metallized yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

⁽²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex. 51.01 and ex 58.07,
- to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
52.02 ⁽²⁾	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous, man-made fibres or their waste
53.06 ⁽¹⁾	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 ⁽¹⁾	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 ⁽¹⁾	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 ⁽¹⁾	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 ⁽¹⁾	Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of heading Nos 05.03 and 53.01 to 53.04
53.11 ⁽²⁾	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of heading Nos 53.01 to 53.05
53.12 ⁽²⁾	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of heading Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 ⁽¹⁾	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 ⁽¹⁾	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 ⁽²⁾	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 ⁽¹⁾	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 ⁽¹⁾	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

⁽²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.05 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading No 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of heading Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) and (2) see notes on previous page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of heading No 57.07
ex 57.11	Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
58.01 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07 (3)
58.04 (1)	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp (4)
58.05 (1)	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp, without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

CCT heading No	Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
	Description			
58.06 (1)		Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07 (1)		Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)		Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 MALTA (1)		Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 MALTA (1)		Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10 GP		Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)		Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp

(1) see note (1) on preceding page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
ex 59.02 FI, (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.02 FI,	Felt and articles of felt, whether or not impregnated or coated		Manufactures either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05 (1)	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06 (1)	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) See note (1) on preceding page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
ACP 59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10 (1)	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres
ex 59.11	Rubberized textile fabrics, other than rubberized, knitted or crocheted goods, with the exception of those consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90 % by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from yarn
ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90 % by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from chemical products

(1) see note (1) on preceding page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CC T heading No	Description		
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles		Manufacture from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.17 (2) ACP	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. The percentage shall be increased:

- to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07,
- to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased.

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Tariff heading No	Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
	Description			
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)			Manufacture from natural fibres, carded or combed, from materials of heading Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)			Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)			Manufacture from yarn (1)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)			Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)			Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)			Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07,
- to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material between two films of artificial plastic material.

(2) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ACP Y	61.01 Men's and boys' outer garments		Manufacture from yarn (1) (2) (6)
ex 61.01 ACP Y	Men's and boys' outer garments, excluding fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2) (5)
ex 61.01	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (5)
ex 61.02	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2) (5)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1) (5)
MAI, Ngh 61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2) (4)
MAI, Ngh 61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2) (4)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (4)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.05 Y	Handkerchiefs		Manufacture from unbleached single yarn

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(4) ACP: instead of note (2) see explanatory note no. 3

(5) ACP: only note (1) of page VII-B-252 is applicable

(6) Cyprus: add "or from unbleached cloth"

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

CCT heading No	Products obtained	Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp ⁽¹⁾ (2) (4)
61.06 Y	Shawls, scarves, mufflers, mantillas, veils and the like		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp
61.07	Ties, bow ties and cravats		Manufacture from yarn ⁽¹⁾ (2) (4)
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn ⁽¹⁾ (2) (4)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, excluding fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn ⁽¹⁾ (2) (4)
ex 61.10 GP	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product ⁽¹⁾ (2) (4)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) with the exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn ⁽¹⁾ (2) (4)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product ⁽¹⁾ (4)

N.B. see notes on the preceding page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 ⁽²⁾ (3) (4)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn ⁽²⁾ (3) (4)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste ⁽²⁾ (3) (4) ACP: + (1)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn ⁽²⁾ (3) (4)
ex 62.05	Other made up textile articles (including dress patterns) excluding fans and hand-screens, non-mechanical, frames and handles therefor and parts of such frames and handles		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

CCT heading No	Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
	Description			
64.03 GP	Footwear with outer soles of wood or of cork		Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.04 GP	Footwear with outer soles of other materials		Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
65.03 GFTA	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed			Manufacture from textile fibres ⁽¹⁾
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed			Manufacture either from yarn or from textile fibres ⁽¹⁾
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)			Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) see page VII-B-250 ACP only

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
ex 70.07 GP	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08 GP	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09 GP	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No 73.06	

3.3. This note does not apply to **ACP**

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of heading No 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of heading Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No 73.10	
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other materials specialized for joining or fixing rails		Manufacture from products of heading No 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric conduits		Manufacture from products of heading Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in heading Nos 73.06 and 73.07
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) See preceding page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
C.C.F. heading No	Description		
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) see preceding page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.04	Tubes and pipes and blanks thereof, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) See note on preceding pages

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

CCI heading No	Products obtained	Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non originating materials that confers the status of originating products
	Description		
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) See note on preceding page

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description		
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.11	Containers, of aluminium, for compressed or liquefied gas		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

CCT heading No	Products obtained	Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
	Description		
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material); of a weight (excluding any backing) not exceeding 1.7 kg/m ² ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock-drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)

(1) See note on preceding pages

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCI heading No	Description		
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines, including furniture specially designed for sewing machines (ex No 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % of the value of the materials and parts used are originating products

(1) See note on preceding pages

- () In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tarif heading No	Description		
ex 84.41 84.41	Sewing machines, including furniture specially designed for sewing machines		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that: <ul style="list-style-type: none"> — at least 50 % in value of the materials and parts ⁽¹⁾ used for the assembly of the head (motor excluded) are originating products, and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15 (3)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 6 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

(2) see note on preceding page

(3) ACP: read "of heading No. 85.15."

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Tariff heading No	Products obtained	Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Description			
85.14 ACP	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that: <ul style="list-style-type: none"> — at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products, and — the value of the transistors used does not exceed 3 % of the value of the finished product ⁽²⁾
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		<ul style="list-style-type: none"> — at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products, and — the value of the transistors used does not exceed 3 % of the value of the finished product ⁽²⁾ (3)
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 6 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin

(2) This percentage is not cumulative with the 40 %.

(3) This last indent is not applicable to ACP

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CC T heading No	Description		
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07 (except electrically ignited photographic flashbulbs), 90.08, 90.12 and 90.26 (2)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05 ACP	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products
ex 90.07 ACP	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited photographic flashbulbs		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products

(1) See note (1) on preceding page

(2) ACP: "...medical and surgical instruments and apparatus and parts thereof, excluding cinematographic cameras, projectors, sound recorders or film editing apparatus, any combination of these articles for films of 16 mm or more of heading ex No. 90.08 and products of heading No. 90.12."

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCF heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles (ACP: for films of 16mm or more)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products
90.26 ACP	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08 (ACP: Clocks and watches and parts thereof.)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04 ACP	Other clocks		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products
91.08 ACP	Clock movements, assembled		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products
ex Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11 (2)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product

(1) See note (1) on preceding page

(2) ACP: without exclusion of heading No. 92.11

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Products obtained		Working or processing of non-originating materials that does not confer the status of originating products	Working or processing of non-originating materials that confers the status of originating products
CCI heading No	Description		
92.11 GP AGP	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products, and — the value of the transistors used does not exceed 3 % of the value of the finished product ⁽²⁾
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 96.01 EFPA	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs, blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.08	Typewriter and similar ribbons whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 6 of this Protocol determining
 - the value of imported products;
 - the value of products of undetermined origin

⁽²⁾ This percentage is not cumulative with the 40 %.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

LIST B

List of working or processing operations which do not result in a change in the nomenclature heading but which do confer the status of originating products on the products undergoing such operations

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
		Incorporation of materials and parts in boilers, machinery, mechanical appliances, etc., of Chapter 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in heading Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product (ACP: 10%)
ex 05.02 Y	Prepared pigs', hogs' and boars' bristles or hair	Preparation of pigs', hogs' and boars' bristles or hair by cleaning, disinfecting, sorting and straightening
13.02 FI	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams	Working, processing or assembly in which the value of the materials and parts used does not exceed 50 % of the value of the finished product
ex 15.05 ACP	Refined lanolin	Manufacture from crude wool grease
ex 15.10 FI	Fatty alcohols	Manufacture from fatty acids
ex 17.01 FI	Beet sugar and cane sugar, in solid form, flavoured or coloured	Manufacture from beet sugar and cane sugar in solid form without flavouring or colouring of which the value does not exceed 30 % of the value of the finished product
ex 17.02 FI	Lactose, glucose, maple or other sugars, in solid form, flavoured or coloured	Manufacture from other sugars in solid form without flavouring or colouring of which the value does not exceed 30 % of the value of the finished product
ex 17.03 FI	Molasses, flavoured or coloured	Manufacture from products without flavouring or colouring of which the value does not exceed 30 % of the value of the finished product
ex 21.03 FI	Prepared mustard	Manufacture from mustard flour

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description	
ex 22.09 PT	Whisky of an alcoholic strength of less than 50°	Manufacture from alcohol deriving exclusively from the distillation of cereals and in which the value of the non-originating constituent products does not exceed 15 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
ex 25.19 Y	Other magnesium oxide, whether or not chemically pure	Manufacture from natural magnesium carbonate (magnesite)
ex 25.19	Natural magnesium carbonate, (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24 Y	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26 Y	Milled and homogenized mica waste	Milling and homogenizing of mica waste
ex 25.32	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex Chapter 28 to 37 ACP	Products of the chemical and allied industries excluding sulphuric anhydride (ex 28.13), tannins (ex 32.01), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (ex 35.07)	Working or processing in which the value of the non-originating products used does not exceed 20 % of the value of the finished product
ex Chap 28 to 37 ACP	Products of the chemical and allied industries, excluding sulphuric anhydride (ex 28.13), calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally (ex 31.93), tannins (ex 32.01), essential oils, resinoids and terpenic by-products (ex 33.01), preparations used for tenderising meat, preparations used for clarifying beer composed of papain and bentonite and enzymatic preparations for the desizing of textiles (ex 35.07)	Working or processing in which the value of the products used does not exceed 20% of the value of the finished product

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description	
ex 28.13.	Sulphuric anhydride	Manufacture from sulphur dioxide
ex 31.03 GP	Calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally	Crushing and powdering of calcined natural aluminium calcium phosphates, treated thermally
ex 32.01	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
ex 33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; terpenic by-products of the deterpenation of essential oils	Manufacture from concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
ex 33.01 Y	Essential oils (terpeneless or not), concentrates and absolutes; resinoids	Manufacture from concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
ex 33.01 Y	Terpenic by-products of the deterpenation of essential oils	Manufacture from essential oils, concentrates and absolutes; resinoids
ex 35.07 ACP	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 35.07 ACP	Preparations used for tendensing meat, preparations used for clarifying beer, composed of papain and bentonite, enzymatic preparations for the desizing of textiles	Manufacture from enzymes or prepared enzymes of which the value does not exceed 50% of the value of the finished product
ex Chapter 38 Y	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) and wood pitch (wood tar pitch) (ex 38.09)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the materials used does not exceed 20 % of the value of the finished product.
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Vulcanized rubber thread and cord, textile covered	Manufacture from vulcanized rubber thread or cord, not textile covered
ex 41.01	Sheep- and lamb-skins without the wool	Removing wool from sheep- and lamb-skins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep- and lamb-skin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheep- and lamb-skin leather, not further prepared than tanned
ex 41.04	Retanned goat- and kid-skin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of goat- and kid-skin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description	
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof	Manufacture from riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 ex 56.07	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5 % of the value of the finished product (1)
ex 59.14	Incandescent gas mantles	Manufacture from tubular gas-mantle fabric
ex 67.01	Feather dusters	Manufacture from feathers, parts of feathers or down
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.04	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	Cutting, adjusting and gluing of abrasive materials, which, owing to their shape, are not recognizable as being intended for hand use
ex 68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50 % of the value of the finished product
70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product

(1) ACP: same except for: "Printing accompanied by at least one finishing operation, (bleaching etc...)" excluding drying.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description	
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in heading Nos 73.07 to 73.13,	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29 ACP	Skid chains	Working or processing in which the value of the products used does not exceed 50 % of the value of the finished product

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description	
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other) copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
ex 77.02	Other articles of magnesium	Manufacture from wrought bars, rods, angles, shapes and sections, plates, sheets and strip, wire, foil, raspings and shavings of uniform size, powders and flakes, tubes and pipes and blanks therefor, hollow bars, of magnesium, the value of which does not exceed 50 % of the value of the finished product
ex 77.04	Beryllium wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
ex 82.09	Knives with cutting blades, serrated or not (including pruning knives) other than knives falling within heading No 82.06	Manufacture from knife blades

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description	
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the materials used does not exceed 30 % of the value of the finished product
ex 84.05	Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers	Working, processing or assembly in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are originating products (ACP: "...40% of the value of the finished product.").
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the materials and parts used does not exceed 25 % of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product, and provided that: <ul style="list-style-type: none"> — at least 50 % in value of the materials and parts ⁽¹⁾ used for assembly of the head (motor excluded) are originating products, — and the thread tension, crochet and zigzag mechanisms are originating products

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCT heading No	Description	
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products ⁽²⁾
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products ⁽²⁾
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02 (whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m ² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product ⁽³⁾
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton is used of a weight of 300 g/m ² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product ⁽³⁾

(1) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of the other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products,
 - the value of products of undetermined origin.

(2) The application of this rule must not have the effect of allowing the exceeding of the percentage of 3 % for the transistors laid down in List A for the same tariff heading.

(3) This rule does not apply when the general rule of change of tariff heading is applied to the other parts which are part of the composition of the final product.

(4) ACP: "...40% of the value of the finished product."

(5) Note 2 does not apply to ACP

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Finished products		Working or processing of non-originating materials that confers the status of originating products
CCP heading No	Description	
ex 95.05	Articles in tortoise shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material	Manufacture from tortoise shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material; worked
ex 95.08	Articles in vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet)	Manufacture from vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet); worked
ex 96.01	Brushes and brooms	Manufacture using prepared knots and tufts for broom or brush making the value of which does not exceed 50 % of the value of the finished product
ex 97.06	Golf-club heads of wood or other materials	Manufacture from roughly shaped blocks
ex 97-07 ACP	Mounted fish-hooks with artificial bait; mounted fishing lines including casts	Working, processing or assembly in which the value of the materials used does not exceed 25% of the value of the finished product
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

LIST C

List of products excluded from the scope of this Protocol

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

II. PREFERENTIAL AGREEMENTS FOR WHICH TRANSPOSITION TO THE H.S. HAVE NOT YET ENTERED INTO FORCE

Joint Declaration by the Contracting Parties concerning Article 2 of Annex I

The Contracting Parties, taking into consideration the undertaking by the Republic of Cyprus to apply the Common Customs Tariff during the second stage of the Agreement, agree that, for the purpose of the implementation of the Protocol concerning the definition of 'originating' products and on methods of administrative cooperation, the special provisions mentioned in List A to that Protocol shall not be applicable, during the first stage, to imports, made under the conditions laid down in Article 2 of Annex I, of products falling under tariff heading Nos 56.04 (man-made fibres discontinuous or waste, carded, combed or otherwise prepared for spinning) and 61.01 (men's and boys' outer garments).

INWARD PROCESSING: Regulation (EEC) N° 1999/85

**COUNCIL REGULATION (EEC) No 1999/85
of 16 July 1985
on inward processing relief arrangements**

- O.J. N° L 188 of 28.07.1985, p. 1 -

INWARD PROCESSING: Regulation (EEC) N° 1999/85

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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,

Whereas, under the international division of labour, many Community undertakings use goods from non-member countries to manufacture products for export;

Whereas, in order to put these undertakings on an equal footing as regards supplies with the undertakings of non-member countries which manufacture the same goods in order thereby to promote exports from Community undertakings, it is essential that they be given the possibility of acquiring raw materials under the same conditions as the undertakings of non-member countries;

Whereas export manufactured products should not bear import duties where certain economic conditions are fulfilled, so as not to harm the essential interests of Community manufactures; whereas this result can be achieved either by not levying such duties when the non-Community goods are placed under inward processing relief arrangements, or by levying them on the goods in question and refunding or remitting such duties when the manufactured products are exported;

Whereas, in order to achieve the objective sought while avoiding abuse of this system, a set of rules must be laid down which constitute the inward processing relief arrangements;

Whereas undertakings should be allowed to complete these arrangements by means other than export, including release for free circulation where the circumstances so warrant;

Whereas inward processing relief arrangements are governed at Community level by Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administra-

tive action in respect of inward processing arrangements⁽¹⁾, as last amended by Directive 84/444/EEC⁽²⁾;

Whereas the importance of these arrangements in the customs union requires their more uniform application in the Community; whereas provision should, therefore, be made for, on the one hand, measures which are directly applicable in the Member States and, on the other hand, a Community procedure enabling the detailed arrangements for implementation to be adopted, the whole offering greater legal certainty for the individual;

Whereas the principles of the said Directive should be retained in this Regulation.

Whereas Directive 69/73/EEC concerns the non-levying of import duties only; whereas, however, it would appear desirable to allow the arrangements to be used likewise where the products manufactured during the processing operations are liable to export duties and to allow the procedures laid down in the Directive to be used where the imported goods are subject to commercial policy measures in cases of release for free circulation;

Whereas it is necessary to establish a Committee to organize close and effective collaboration in this field between Member States and the Commission,

HAS ADOPTED THIS REGULATION:

TITLE I

General principles

Article 1

1. This Regulation lays down the rules governing inward processing relief arrangements.

⁽¹⁾ OJ L 30, 3. 3. 1969, p. 1.
⁽²⁾ OJ L 245, 14. 9. 1984, p. 28.

INWARD PROCESSING: Regulation (EEC) N° 1999/85

2. Without prejudice to Article 2, inward processing relief arrangements shall, under the conditions laid down by this Regulation, enable the following goods to be used in the customs territory of the Community in one or more processing operations:

- (a) non-Community goods intended for re-export outside the customs territory of the Community in the form of compensating products, these goods not being subject to import duties;
- (b) goods released for free circulation with refund or remission of the import duties levied on such goods if they are re-exported outside the customs territory of the Community in the form of compensating products.

3. For the purposes of this Regulation:

(a) 'import goods' means non-Community goods which have undergone formalities for being placed under inward processing relief arrangements within the framework of the suspension system or which have undergone formalities for release for free circulation under Article 24 within the framework of the drawback system;

(b) 'Community goods' means goods:

- entirely obtained in the customs territory of the Community, without the addition of goods from third countries or territories which are not part of the customs territory of the Community,
- from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State,
- obtained in the customs territory of the Community either from the goods referred to exclusively in the second indent or from the goods referred to in the first and second indents;

(c) 'non-Community goods' means goods other than those referred to in (b).

Without prejudice to the agreements concluded with third countries for the implementation of the Community transit arrangements, goods which, while fulfilling the conditions laid down in (b), are reintroduced into the customs territory of the Community after export therefrom are also considered as non-Community goods;

(d) 'equivalent goods' means Community goods which are used instead of the import goods for the manufacture of compensating products;

(e) 'person' means:

- a natural person,
- a legal person, or
- when this possibility is provided for in the rules in force, an association of persons recog-

nized as having legal capacity but lacking the legal status of a legal person;

(f) 'holder of the authorization' means a person to whom an inward processing authorization has been issued;

(g) 'operators' means persons who carry out all or part of the processing operations;

(h) 'processing operations' means:

- the working of goods, including fitting or assembling them or adapting them to other goods,
- the processing of goods,
- the repair of goods, including their restoration,
- the use of certain goods, defined in accordance with the procedure laid down in Article 31 (2) and (3), which are not to be found in the compensating products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process;

(i) 'compensating products' means all products resulting from processing operations;

(j) 'goods in the unaltered state' means import goods which have not undergone a processing operation;

(k) 'import duties' means not only customs duties and charges having equivalent effect but also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;

(l) 'export duties' means agricultural levies and other export charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;

(m) 'customs authority' means any authority competent to apply customs rules, even if that authority is not part of the customs administration;

(n) 'suspension system' means the inward processing relief arrangements as provided for in paragraph 2 (a);

(o) 'drawback system' means the inward processing relief arrangements as provided for in paragraph 2 (b);

(p) 'rate of yield' means the quantity or percentage of compensating products obtained from the processing of a fixed quantity of import goods.

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Article 2

1. Where the conditions laid down in paragraph 2 are fulfilled and subject to paragraph 4, the customs authority shall authorize :

- (a) compensating products to be obtained from equivalent goods ;
- (b) compensating products obtained from equivalent goods to be exported outside the Community before import of the import goods.

2. The equivalent goods shall be of the same quality and have the same characteristics as the import goods. However, in specific cases determined in accordance with the procedure referred to in Article 31 (2) and (3), the equivalent goods may be allowed to be at a more advanced stage of manufacture than the import goods.

3. Where paragraph 1 applies, the import goods shall be in the customs position of equivalent goods and the latter in the customs position of import goods.

4. Measures designed to prohibit or limit recourse to paragraph 1 may be adopted in accordance with the procedure laid down in Article 31 (2) and (3).

5. When paragraph 1 (b) is applied and the compensating products would be liable to export duties if they were not exported under an inward processing operation, the holder of the authorization shall provide a security to ensure payment of the duties should the import goods not be imported within the set time limit.

TITLE II

Issue of the authorization

Article 3

1. The use of inward processing relief arrangements shall be conditional on the issue, by the customs authority of the Member State in which the processing operations are to be carried out, of an inward processing authorization, hereinafter referred to as 'authorization'.

2. The authorization shall be issued at the request of the person who carries out processing operations or who arranges for them to be carried out.

This person shall supply, with his application, the information required for issue for the authorization.

3. The authorization may cover one or more processing operations as the case may be.

Article 4

The authorization shall be granted only :

- (a) to persons established in the Community. However, in the case of imports of a non-commercial nature, the authorization may be granted to persons established outside the Community ;
- (b) to persons who offer every guarantee which the customs authority considers necessary ;
- (c) where, without prejudice to the use of the goods referred to in the last indent of Article 1 (3) (h), it is possible to identify the import goods in the compensating products or, in the case referred to in Article 2, where it can be verified whether the conditions laid down in respect of equivalent goods have been complied with.

Article 5

The customs authority shall grant an authorization if inward processing relief arrangements may contribute towards creating the most favourable conditions for the export of compensating products, provided that the essential interests of Community producers are not affected (economic conditions).

Article 6

Economic conditions shall be considered fulfilled, where :

- 1. The goods which are intended to be processed :
 - (a) are not produced in the Community ;
 - (b) are not produced in the Community in sufficient quantity ;
 - (c) cannot be made available to the operator within a suitable time by producers established in the Community ;
 - (d) are produced in the Community but cannot be used because their price is such as to make the proposed commercial operation economically impracticable ;
 - (e) are produced in the Community but do not have the quality or characteristics necessary for the operator to produce the required compensating products ;
 - (f) are produced in the Community but cannot be used because they do not conform to the expressly stated requirements of the third-country purchaser of the compensating products ;
 - (g) are produced in the Community but cannot be used since the compensating products must be obtained from import goods in order to ensure that the provisions concerning the protection of industrial and commercial property are complied with ;

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2. The goods which are intended to be processed :
 - (a) are supplied for the execution of a job-processing contract ;
 - (b) are imported as part of a transaction of a non-commercial nature ;
3. The processing operations involve :
 - (a) repairs to goods, including overhaul and adjustments ;
 - (b) the usual handling operations to which goods may be subject in pursuance of Community provisions on customs warehousing and free zones ;
 - (c) operations carried out successively in one or more Member States on the same import goods which have been the subject of an authorization issued after examination of the economic conditions referred to in point 1 ;
4. The value of each type of goods to be imported under an authorization does not, per operator and per calendar year, exceed an amount determined in accordance with the procedure laid down in Article 31 (2) and (3).

Article 7

Cases other than those referred to in Article 6 in which the economic conditions will be deemed to be fulfilled may be determined in accordance with the procedure laid down in Article 31 (2) and (3).

The provisions so adopted may be modified or repealed in accordance with the same procedure.

Article 8

Where the customs authority considers that the economic conditions are fulfilled in cases other than those provided for in Articles 6 and 7, the authorization shall be granted for a limited period, which may not exceed nine months.

The parts of the request for authorization concerning economic conditions shall be communicated to the Commission, which shall inform the other Member States thereof; the period within which such a communication should be made to the Commission shall be fixed in accordance with the procedure laid down in Article 31 (2) and (3).

The customs authority may, at the request of the holder of the authorization, extend the period of validity of the latter, where the relevant provisions have not been adopted in good time in accordance with the procedure laid down in Article 31 (2) and (3).

Article 9

Where the customs authority considers that consultation at Community level is advisable in order to ensure that the economic conditions enabling an authorization to be issued are fulfilled, the Member State of the authority shall submit the case to the

Commission, which shall inform the other Member States thereof. The period within which such cases should be submitted to the Commission shall be fixed in accordance with the procedure laid down in Article 31 (2) and (3).

In such cases, Article 8 may be applied *mutatis mutandis*.

Article 10

The Committee for Customs Procedures with Economic Impact shall exchange information on the application of the provisions in respect of economic conditions.

Article 11

1. The conditions under which the arrangements are used shall be set out in the authorization.

2. The holder of the authorization is required to notify the customs authority of all factors arising after the issue of the authorization which are likely to influence its continuation or contents.

3. Where the circumstances under which the authorization was issued are found to have changed, the customs authority shall amend the authorization accordingly.

Article 12

Cases where the authorization is to be revoked and cases where it is decided that it is null and void, as well as the consequences deriving therefrom, shall be determined in accordance with the procedure laid down in Article 31 (2) and (3).

TITLE III

Functioning of the arrangements

Article 13

The conditions for the placing of goods under the inward processing relief arrangements shall be determined in accordance with the procedure laid down in Article 31 (2) and (3).

Article 14

1. The customs authority shall fix the time limit within which the compensating products must be dealt with in one of the days referred to in Article 18. This time limit shall be fixed having regard to the period necessary for completion of the processing operations and for disposal of the compensating products.

2. The time limits shall run from the date on which the non-Community goods are placed under inward processing relief arrangements. The customs authority may extend them on submission of a duly substantiated request by the holder of the authorization.

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In order to simplify matters it may be decided that time limits which begin to run during a calendar month or quarter shall expire on the last day of a subsequent calendar month or quarter respectively.

3. Where Article 2 (1) (b) applies, the customs authority shall fix the time limit within which the non-Community goods must be declared for the relief arrangements. This time limit shall run from the date of export of the compensating products obtained from the corresponding equivalent goods.

4. Specific time limits may be established, in accordance with the procedure laid down in Article 31 (2) and (3), for certain processing operations or for certain import goods.

Article 15

1. Without prejudice to paragraph 2, the customs authority shall fix either the rate of yield of the operation or, where necessary, the method of determining such rate. This rate shall be determined on the basis of the actual circumstances in which the processing operation is, or is to be, carried out.

2. Where circumstances so warrant and, in particular, in the case of processing operations customarily carried out under clearly defined technical conditions involving goods of substantially uniform characteristics and resulting in the production of compensating products of uniform quality, standard rates may be fixed in accordance with the procedure laid down in Article 31 (2) and (3) on the basis of data previously ascertained.

Article 16

The customs authority may make the placing of goods under inward processing relief arrangements subject to the provision of a security in order to ensure that any customs debt which may be incurred in respect of these goods will be paid.

Article 17

The customs authority may take any measures of supervision or control which it considers necessary to ensure that the Regulation is implemented correctly by the holder of the authorization or by the operator where this is a different person.

Article 18

1. Inward processing relief arrangements for import goods shall be finally discharged when the compensating products have been exported outside the customs territory of the Community under customs control, provided that all the conditions for use of the relief arrangements have been complied with.

Where Article 2 (1) (b) applies, the arrangements shall be finally discharged when the customs authority has

accepted the declaration on the non-Community goods.

2. Inward processing relief arrangements shall also be finally discharged for imported goods when the compensating products are:

(a) placed under a free-zone procedure or one of the following customs procedures with a view to subsequent export outside the customs territory of the Community or being placed under a new inward processing relief arrangement:

- customs warehousing,
- temporary importation,
- Community transit (external procedure) or one of the international transport procedures referred to in Article 7 (1) of Council Regulation (EEC) No 222/77 of 13 December 1976 concerning Community transit⁽¹⁾, provided that the use of the latter procedures is allowed by Community law;

(b) placed under a new inward processing relief arrangement;

(c) released for free circulation;

(d) placed under the system of processing under customs control;

(e) destroyed under the supervision of the customs authority (waste and scrap resulting from this destruction may itself be re-exported outside the customs territory of the Community or be dealt with in one of the other ways for which provision is made in this paragraph);

(f) abandoned to the Exchequer where national regulations provide for this possibility.

3. The final discharge of the relief arrangements under the conditions referred to in paragraph 2 (c) to (f) shall be subject to the authorization of the customs authority, which shall grant this authorization where circumstances so warrant.

The customs authority may also authorize compensating products which have been placed under the free-zone procedure or one of the customs procedures referred to in paragraph 2 (a) to be dealt with in one of the ways referred to in points (c) to (f) of that paragraph.

4. Paragraphs 1, 2 and 3 shall also apply to goods in the unaltered state.

5. The cases in which, the conditions under which, and the moment at which the goods in the unaltered state or the compensating products subject to an authorization for release for free circulation shall be considered as having been released for free circulation may be determined in accordance with the procedure laid down in Article 31 (2) and (3).

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

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Article 19

1. The final discharge of the inward processing relief arrangements shall be carried out according to the quantities of import goods which correspond to the compensating products dealt with in one of the ways referred to in Article 18 (1) and (2) or of goods in the unaltered state dealt with in one of these ways.

2. The conditions under which the quantities of import goods referred to in paragraph 1 are to be determined may be adopted in accordance with the procedure laid down in Article 31 (2) and (3).

Article 20

1. Subject to paragraph 2 and Article 21, when a customs debt is incurred, the amount of this debt shall be determined on the basis of the taxation elements appropriate to the import goods at the time of acceptance of the declaration of placing of these goods under inward processing relief arrangements.

2. If at the time referred to in paragraph 1 the import goods fulfilled the conditions to qualify for preferential tariff treatment within tariff quotas or ceilings, they shall be eligible for any preferential tariff treatment existing in respect of identical goods at the time of acceptance of the declaration of release for free circulation.

Article 21

1. By way of derogation from Article 20 (1), compensating products:

(a) shall be subject to the import duties appropriate to them where:

- they are released for free circulation and appear on the list adopted in accordance with the procedure laid down in Article 31 (2) and (3) and to the extent that they correspond proportionally to the exported part of the compensating products not included in that list. However, the holder of the authorization may ask for the products to be taxed under the conditions referred to in Article 20,
- they are subject to charges established under the common agricultural policy and where provisions adopted in accordance with the procedure laid down in Article 31 (2) and (3) so provide;

(b) which have been placed under a free-zone procedure or under one of the customs procedures referred to in Article 18 (2) (a), (b) or (d) shall be subject to import duties calculated in accordance

with the rules applicable to free zones or in the framework of the customs procedure in question.

However,

- the person concerned may apply for taxation in accordance with Article 20,
 - in the cases referred to in Article 18 (2) (a) and (b), the amount of import duty levied must be at least equal to the amount which would have been levied pursuant to Article 20;
- (c) may be made subject to the taxation rules laid down in Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation⁽¹⁾ if the import goods could have been placed under these arrangements;
- (d) shall qualify for favourable tariff treatment on account of their end-use where such treatment is granted in respect of identical imported goods;
- (e) shall be exempt from import duties where Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty⁽²⁾ provides for such exemption in respect of identical imported goods.

2. When released for free circulation, the waste and scrap referred to in Article 18 (2) (e) shall be subject to the import duties appropriate to it.

TITLE IV

Processing operations outside the customs territory of the Community*Article 22*

1. All or part of the compensating products or goods in the unaltered state may be temporarily exported for the purpose of further processing outside the customs territory of the Community if the customs authority so authorizes, in accordance with the conditions laid down in the outward processing provisions.

2. Where a customs debt is incurred in respect of re-imported products, the following shall be charged:

- (a) the import duties on the compensating products or goods in the unaltered state referred to in paragraph 1, calculated in accordance with Articles 20 and 21;

⁽¹⁾ OJ No L 272, 5. 10. 1983, p. 1.

⁽²⁾ OJ No L 105, 23. 4. 1983, p. 1.

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(b) the import duties on the products re-imported after processing outside the customs territory of the Community, the amount of which shall be calculated in accordance with the provisions relating to outward processing relief arrangements exactly as if the products exported under the latter system had been released for free circulation before such export took place.

TITLE V

Drawback system

Article 23

The drawback system may be used for all goods, with the exception of those which, at the time the declaration of release for free circulation is accepted:

- are subject to quantitative import restrictions,
- might qualify for preferential tariff arrangements within quotas or allocated ceilings,
- are subject to an agricultural levy or any other import charge provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.

Moreover, the drawback system may be used only if no export refund is determined for the compensating products at the time the declaration of release for free circulation of the import goods is accepted.

Permission to use the drawback system shall be granted only if, at the time the declaration of exportation of the compensating products is accepted:

- the import goods are not subject to one of the charges referred to in the third indent of the first paragraph,
- no export refund is determined for the compensating products.

Article 24

1. The declaration of release for free circulation must indicate that the drawback system is used and provide a reference to the authorization.

2. At the request of the customs authority, this authorization must be attached to the declaration of release for free circulation.

Article 25

Article 2 (1) (b), 2 (3) and 2 (5), Article 14 (3), Article 16, the second subparagraph of Article 18 (1), Article 18 (2) (c) to (f) and Article 18 (3), (4) and (5), Article 20,

the second indent of Article 21 (1) (a), Article 21 (1) (c), (d) and (e) and Article 21 (2) and Article 28 shall not apply.

Article 26

Temporary exportation of compensating products carried out as provided for in Article 22 (1), shall not be considered as exportation within the meaning of Article 27, except where such products are not re-imported into the Community within the set time limits.

Article 27

1. The holder of the authorization may ask for the import duty to be refunded or remitted in so far as he can establish to the satisfaction of the customs authority that compensating products obtained from import goods released for free circulation under the drawback system have been either:

- exported under customs control outside the customs territory of the Community, or
- placed, with a view to being subsequently exported, under a free-zone procedure, under customs warehousing, temporary importation, inward processing relief (suspension system), Community transit (external procedure) arrangements or under one of the international transport procedures within the meaning of Article 7 (1) of Regulation (EEC) No 222/77, provided that the use of the latter procedures is allowed by Community law,

all conditions for use of the arrangements having also been met.

The delivery of compensating products:

- (a) to persons eligible for relief from duty resulting from the application of the Vienna Convention of 18 April 1961 on Diplomatic Relations, the Vienna Convention of 24 April 1963 on Consular Relations, other consular conventions or the New York Convention on Special Missions of 16 December 1969;
- (b) to armed forces stationed on the territory of a Member State, in accordance with Article 136 of Regulation (EEC) No 918/83.

shall be considered equivalent to an export.

2. The time limit within which the application for a refund must be made shall be determined in accordance with the procedure laid down in Article 31 (2) and (3).

3. Where circumstances so warrant, the customs authority may authorize the release for free circulation of the compensating products placed under a free-zone procedure or under a customs procedure as provided

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for in paragraph 1. In this case, without prejudice to Article 21 (1) (b), the amount of the import duty refunded or remitted shall be considered as constituting the amount of the customs debt.

4. For the purpose of determining the amount of the import duties to be refunded or remitted, the first indent of Article 21 (1) (a) shall apply *mutatis mutandis*.

TITLE VI

Final provisions

Article 28

1. Without prejudice to the provisions adopted in connection with the specific rules concerned, non-Community goods may be placed under inward processing relief arrangements, applying the suspension system, in order that the compensating products may qualify for exemption from the export duties to which identical products obtained from Community goods instead of import goods would be liable.

2. The procedures for which provision is made in this Regulation and which relate to the suspension system may also be used for implementation of common commercial policy non-tariff measures.

Article 29

1. The Member States and the Commission shall exchange statistical information concerning:

- (a) the import of goods placed under inward processing relief arrangements in the framework of the suspension system;
- (b) the import of goods placed under inward processing relief arrangements in the framework of the drawback system;
- (c) the export of compensating products and goods in the unaltered state in the framework of the suspension system;
- (d) the export of compensating products in the framework of the drawback system;
- (e) the quantities of import goods placed under inward processing relief arrangements in the framework of the suspension system and released for free circulation in the unaltered state or in the form of compensating products.

2. Where, in connection with the inward processing of certain products, specific needs so require, provisions relating to:

- the communication of additional data supplementing the information referred to in paragraph 1,
- the frequency of communication of this information and these additional data

may be adopted in accordance with the procedure laid down in Article 31 (2) and (3).

Article 30

1. A Committee for Customs Procedures with Economic Impact, hereinafter called 'the Committee', is hereby established; it shall be composed of representatives of the Member States; a representative of the Commission shall be chairman.

2. The Committee may examine any matter concerning the implementation of this Regulation raised by its chairman either on his own initiative or at the request of the representative of a Member State.

3. The Committee shall adopt its own rules of procedure.

Article 31

1. The provisions required for the implementation of this Regulation, with the exception of Articles 16 and 23, shall be adopted in accordance with the procedure laid down in paragraphs 2 and 3.

2. The representative of the Commission shall submit to the Committee a draft of the provisions to be adopted. The Committee shall deliver its opinion on the draft within a time limit set by the chairman, having regard to the urgency of the matter. Opinions shall be delivered by a majority of votes, as provided for in Article 148 (2) of the Treaty.

The chairman shall not vote.

3. (a) The Commission shall adopt the provisions envisaged where they are in accordance with the opinion of the Committee.

(b) Where the provisions envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall without delay propose to the Council the provisions to be adopted. The Council shall act by a qualified majority.

(c) If within three months of the proposal being submitted to it the Council has not acted, the proposed provisions shall be adopted by the Commission.

Article 32

This Regulation shall be without prejudice to the adoption of specific provisions relating to the common agricultural policy, which remain subject to the rules on the introduction of the aforesaid policy.

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Article 33

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

It shall apply from 1 January 1987.

2. Directive 69/73/EEC and the Directives adopted for its implementation shall be repealed with effect from 1 January 1987. References to those Directives shall be construed as references to this Regulation.

The derogations from Directive 69/73/EEC provided for in Annex XXXII.1.1 to the 1985 Act of Accession shall also be deemed to apply to this Regulation.

Pending enactment of implementing provisions for this Regulation, the relevant national provisions in force before the date referred to in the preceding subparagraph and taken pursuant to Directive 69/73/EEC shall remain applicable.

3. Authorizations granted in accordance with provisions adopted pursuant to Directive 69/73/EEC before 1 January 1987 shall be revoked no later than 31 December 1987.

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

Done at Brussels, 16 July 1985.

For the Council

The President

M. FISCHBACH

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

COUNCIL REGULATION (EEC) No 3677/86

of 24 November 1986

laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements

- O.J. N° L351 of 12.12.86, p. 1 -

Modified by:

- Commission Regulation (EEC) N° 3957 of 23.12.1986
(O.J. N° L365 of 24.12.86, p. 58)
- Commission Regulation (EEC) No 2361/87 of 31 July 1987
(O.J. No L215 of 5.8.87, p. 9)
- Commission Regulation (EEC) No 2362/87 of 31 July 1987
(O.J. No L 215 of 5.8.87, p. 13)
- Commission Regulation (EEC) No 2412/87 of 7 August 1987
(O.J. No L 219 of 8.8.87, p. 30)
- Commission Regulation (EEC) No 4151/87 of 22 December 1987
(O.J. No L 391 of 31.12.1987, p. 1)
- Commission Regulation (EEC) No 1754/88 of 22 June 1988
(O.J. No L 156 of 23.06.1988, p. 1)
- Commission Regulation (EEC) No 2281/88 of 25 July 1988
(O.J. No L 200 of 26.7.1988, p. 20)
- Commission Regulation (EEC) No 4001/88 of 21 December 1988
(O.J. No L 354 of 22.12.1988, p. 34)
- Commission Regulation (EEC) No 1325/89 of 16 May 1989
(O.J. No L 133 of 17.05.1989, p. 6)

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements ⁽¹⁾, and in particular Article 31 thereof,

Having regard to the proposal from the Commission,

Whereas it is necessary to adopt certain provisions to regulate the issue of inward processing authorizations; whereas in particular it is appropriate to lay down rules for application of the economic conditions and to define the circumstances in which those conditions, in the interests of maximum administrative simplification, shall be deemed to be fulfilled;

Whereas it is desirable to define the circumstances in which the suspension system may be used, given that compensating products are to be exported from the customs territory of the Community; whereas in cases where the products are not to be exported the drawback system may be used when the conditions for this system are fulfilled; whereas provision should also be made, in certain circumstances, for the release for free circulation of compensating products to be authorized under the suspension system;

Whereas it is necessary to lay down the conditions for use of the equivalent compensation and prior exportation systems and to define the time at which the change in customs position of the goods concerned takes place;

Whereas it is desirable to forbid the use of equivalent compensation for goods needed for the production of certain

types of non-ferrous metal waste and scrap, in consideration of the common commercial policy;

Whereas it is desirable to restrict the system whereby import goods are placed under the arrangements in a Member State other than that in which use of the arrangements was authorized and where the processing operations are carried out, where the prior exportation procedure is used; whereas provision should be made for the requisite exchange of information between the two Member States concerned;

Whereas it is necessary to specify how the various procedures are to apply in connection with the common commercial policy;

Whereas implementing rules must be laid down to cover entry of goods for the arrangements, use of the drawback system and some of the ways in which goods or products may be dealt with for customs purposes; whereas such rules, while being adequate to prevent abuses, must be such as to keep administrative procedures to a minimum so as not to impose a burden on firms using the arrangements;

Whereas standard rates of yield should be laid down on the basis of the existing Community rules;

Whereas it is necessary to lay down uniform rules for the charging of duties in cases where a customs debt arises; whereas for that purpose it is necessary to draw up a list of compensating products which can be charged at their appropriate rate, to lay down special rules for olive oil and to provide for the application of certain agricultural import duties; whereas it is also desirable to lay down certain rules for the application of monetary compensatory amounts in connection with the arrangements;

Whereas it is necessary to lay down provisions for calculating the proportion of import goods incorporated in compensating products where this is necessary in order to ascertain the amount of import duties to charge, to be repaid

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

or remitted; whereas in view of the complexity of the calculations which may be involved, it is appropriate to give quantified examples;

Whereas it is desirable to establish rules for discharge of the arrangements and for repayment or remission under the drawback system;

Whereas it is necessary to lay down rules for administrative cooperation to ensure uniformity in the application of economic conditions and implementation of the arrange-

ments where more than one Member State is concerned;

Whereas, in the absence of an opinion from the Committee for Customs Procedures with Economic Impact, the Commission has been unable to adopt the provisions envisaged on this subject pursuant to the procedure laid down in Article 31 (3) (a) of Regulation (EEC) No 1999/85,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS AND PRODUCTION ACCESSORIES

Article 1

For the purposes of this Regulation:

1. *basic Regulation* means Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements;
2. *main compensating products* means the compensating products for the production of which use of the inward processing arrangements (hereinafter referred to as the 'arrangements') was authorized;
3. *secondary compensating products* means compensating products other than those referred to in paragraph 2 which are a necessary by-product of the processing operation;
4. *losses* means the proportion of the import goods destroyed and lost during the processing operation, in particular by evaporation, dessication, venting as gas or leaching;
5. *quantitative scale method* means calculation of the import goods incorporated in the various compensating products by reference to the quantity of such import goods;
6. *value scale method* means calculation of the import goods incorporated in the various compensating products by reference to the value of such compensating products;
7. *equivalent compensation* means the system referred to in Article 2 (1) (a) of the basic Regulation;
8. *prior exportation* means the system referred to in Article 2 (1) (b) of the basic Regulation;
9. *triangular traffic* means the system whereby import goods are entered for the arrangements in a Member State other than that in which use of the arrangements was authorized and where the processing operations are carried out;
10. *importing Member State* means the Member State in which the import goods are entered for the arrangements;
11. *exporting Member State* means the Member State in which the compensating products are declared for export;
12. *specific commercial policy measures* means non-tariff measures established as part of the common commercial policy in the form of Community rules governing arrangements for the import or export of goods, such as surveillance or safeguard measures, quantitative limits or restrictions and import or export bans.
13. *time limit for re-exportation* means the date by which the compensating products must have been dealt with in one of the ways listed in Articles 18 or 27 (1) of the basic Regulation;
14. *monthly aggregation* means application of the second paragraph of Article 14 (2) of the basic Regulation in respect of time limits for re-exportation which begin to run during a given calendar month;
15. *quarterly aggregation* means application of the second paragraph of Article 14 (2) of the basic Regulation in respect of time limits for re-exportation which begin to run during a given quarter.

Article 2

The goods covered by the fourth indent of Article 1 (3) (h) of the basic Regulation, used as production accessories are listed in Annex I.'

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TITLE II

AUTHORIZING USE OF THE ARRANGEMENTS

CHAPTER I

APPLYING FOR AUTHORIZATION

Article 3

1. Without prejudice to paragraph 4 or to Article 26, applications for authorization shall be made in writing and shall conform to the model set out in Annex II. They shall at least contain the information indicated in the said Annex. Applications must be signed and dated.

2. Where the customs authority considers the particulars indicated in the model referred to in paragraph 1 to be inadequate, it may require the applicant to supply additional particulars.

3. The application must be accompanied by all supporting documents or evidence needed for its appraisal.

4. The customs authority may allow the holder of an authorization to apply for its renewal by simple written request, giving particulars of the previous authorization and indicating any changes which need to be made.

5. The customs authority shall keep applications and the documents and evidence relating to them, together with copies of any authorizations issued.

6. The applicant may request that the authorization be either for the suspension system or the drawback system where the conditions for use of the appropriate system are fulfilled.

7. Where processing is carried out under a job processing contract between two persons established in the Community the application for authorization shall be lodged by or on behalf of the principal.

8. Where a request is to be made for alteration of an authorization, paragraph 4 shall apply.

CHAPTER II

GENERAL CONDITIONS FOR AUTHORIZING USE OF THE
ARRANGEMENTS

Article 4

1. Before issuing the authorization the customs authority shall check that the conditions for use of the arrangements, in particular the economic conditions, are fulfilled.

2. For the purposes of the second sentence of Article 4 (a) of the basic Regulation, 'imports of a non-commercial nature' means imports of an occasional nature, containing goods the nature and quantity of which does not indicate that they are being imported for any commercial purpose.

3. For the purposes of Article 4 (c) of the basic Regulation the customs authority shall establish the methods of identifying the import goods in the compensating products or the means of verifying whether the conditions laid down for the proper conduct of operations under the equivalent compensation system have been complied with.

To this end the customs authority shall use, *inter alia*, the following means:

- (a) statement or description of special marks or manufacturer's numbers;
- (b) affixing of seals, clip-marks or other distinctive marks;
- (c) the taking of samples, illustrations or technical descriptions;
- (d) the carrying-out of analyses.

Article 5

1. For the purposes of applying the economic conditions:

(a) comparable goods shall be considered unavailable within a 'suitable time' within the meaning of Article 6 (1) (c) of the basic Regulation where producers established in the Community cannot make them available to the operator in time for the proposed commercial operation to be carried out, despite a request having been made to them in good time;

(b) in deciding whether the price of comparable goods produced in the Community is such as to make the proposed commercial operation economically impracticable, the customs authority shall take account, *inter alia*, of the impact that the use of Community-produced goods would have on the cost price of the compensating product and hence on the disposal of the product on the third-country market, having regard to:

- both the price of the uncleared goods for processing and the price of comparable goods produced in the Community less domestic taxes refunded or refundable on exportation, including any refunds and any other amounts applying under the common agricultural policy. Conditions of sale, in particular payment terms, and proposed delivery terms shall also be taken into consideration when comparing prices, and

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— the price obtainable for the compensating product on the third-country market, as ascertained from commercial correspondence or other information;

(c) 'job processing' means any processing of import goods directly or indirectly placed at the disposal of the holder of the authorization which is carried out according to the specifications and on behalf of a principal established outside the customs territory of the Community, generally against payment of processing costs alone.

2. Goods produced in the Community shall be comparable to import goods when they fall within the same subheading of the Common Customs Tariff, are of the same commercial quality and have the same technical characteristics, having regard to the compensating products to be obtained.

3. In assessing the economic conditions, the following shall not in themselves be taken as grounds for granting the authorization:

- (a) the fact that the Community producer of comparable goods which could be used to carry out the processing operations is an undertaking in competition with the person applying to use the arrangements;
- (b) the fact that the goods are produced in the Community by a single undertaking.

Article 6

1. For the purposes of Article 6 (4) of the basic Regulation the value limit shall be 200 000 ECU per authorization, irrespective of the number of operators carrying out the processing operation.

However, the value limit for the goods and products listed in Annex III shall be 100 000 ECU.

2. The value referred to in paragraph 1 shall be the customs value of the goods estimated on the basis of the particulars known and the documents presented at the time when the application is lodged.

3. The application of paragraphs 1 and 2 may be suspended in respect of particular import goods in accordance with the procedure described in Article 31 (2) and (3) of the basic Regulation.

Article 7

1. For the purposes of Article 7 of the basic Regulation, the economic conditions shall be deemed to be fulfilled in

respect of a given type of goods to be entered for the arrangements within a given period where the applicant:

(a) during the period in question obtains 80 % of his global requirements for these goods incorporated in the compensating products in the customs territory of the Community, in the form of Community goods being comparable within the meaning of Article 5 (2) to the import goods.

To make use of this provision, the applicant must supply the customs authority with supporting documents which enable the authority to satisfy itself that the intended purchase of Community goods may be reasonably carried out. Such supporting documents, to be annexed to the application, may take the form, for example, of copies of commercial or administrative documents which refer to purchase made in an earlier reference period, or orders or intended purchase for the period under consideration.

Without prejudice to Article 11 (2) of the basic Regulation, the customs authority shall, where necessary, check that the said percentage is correct at the end of the period in question.'

- (b) is trying to guard against real supply problems, proven to the satisfaction of the customs authority, for that type of goods, and the proportion of Community supplies is lower than the percentage indicated at (a);
- (c) satisfies the customs authority that he has taken the necessary steps to obtain goods for processing on the Community market but has met with no response from Community producers.

2. Paragraph 1 (a) shall not apply to goods falling within Annex II of the Treaty.

Article 8

1. An authorization for use of the suspension system may be issued only on condition that all compensating products are to be exported.

The condition shall not apply, however, to secondary compensating products whose economic importance does not exceed that of the main compensating products.

2. Where it can be shown that an undertaking is engaged in continuous production for both Community and third-country markets and the applicant is unable to state precisely the proportion of compensating products which will be exported from the customs territory of the Community, the customs authority shall issue an authorization for use of the suspension system based on a reasonable estimate of such proportion.

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3. The following shall be deemed to be an export from the customs territory of the Community :

- (a) the delivery of compensating products to persons eligible for reliefs under the Vienna Convention of 18 April 1961 on Diplomatic Relations, the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions ;
- (b) the delivery of compensating products to the armed forces stationed in the territory of a Member State in accordance with Article 136 of Council Regulation (EEC) No 918/83 of 28 March 1983 on the setting up of a Community system of reliefs from customs duty (*) ;
- (c) the delivery of civil aircraft to airline companies established in the customs territory of the Community ;
- (d) the repair, modification or conversion of civil aircraft carried out under processing relief arrangements.

(*) OJ No L 105, 23. 4. 1983, p. 1.

CHAPTER III**EQUIVALENT COMPENSATION AND PRIOR EXPORTATION***Article 9*

Without prejudice to Article 10, where use is to be made of equivalent compensation or prior exportation, the equivalent goods must fall within the same subheading of the Common Customs Tariff, be of the same commercial quality and have the same technical characteristics as the import goods.

Article 10

Where the circumstances so warrant, the customs authority may allow the equivalent goods to be at a more advanced

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stage of manufacture than the import goods, provided that the essential part of the processing to which the said equivalent goods are subjected is carried out in the premises of the holder of the authorization or in the premises where the operation is being carried out on his behalf.

Article 11

Special provisions, set out in Annex IV, shall apply in respect of the goods referred to in that Annex.

Article 12

1. The change in customs position described in Article 2 (3) of the basic Regulation shall be effected as follows:

- (a) In the case of equivalent compensation without prior exportation, the change in customs position of the import goods and the equivalent goods shall take place at the time of acceptance of the document placing the compensating products or unprocessed goods under one of the customs procedures referred to in Article 18 of the basic Regulation.

However, where the holder of the authorization puts the import goods on the Community market either in the unaltered state or in the form of compensating products before the arrangements have been discharged, the change in customs position of the import goods and the equivalent goods shall take place at the time the goods are put on the market;

- (b) In the case of prior exportation:

- the change in the customs position of the exported compensating products shall take place at the time of acceptance of the export declaration and on condition that the import goods are entered for the arrangements,
- the change in the customs position of the import goods and the equivalent goods shall take place at the time of acceptance of the declaration entering them for the arrangements.

2. The change in customs position referred to in paragraph 1 shall not alter the origin of the exported goods.

3. In the event of the total destruction or irretrievable loss of goods in the unaltered state or compensating products the share of import goods destroyed or lost shall be calculated by reference to the proportion of import goods in stocks of goods of the same kind held by the holder of the authorization at the time when the destruction or loss occurred, unless he can produce evidence of the actual quantity of import goods destroyed or lost.

CHAPTER IV

TRIANGULAR TRAFFIC

Article 13

The customs authority of the Member State referred to in Article 3 of the basic Regulation may allow triangular traffic only as part of the prior exportation system.

CHAPTER V

ISSUING THE AUTHORIZATION

Article 14

1. Without prejudice to Article 26, authorizations shall be made out in writing and shall conform to the model set out in Annex II. They shall contain at least the particulars there indicated. Authorizations must be signed and dated.

2. Authorizations shall be addressed to the applicant.

3. Authorizations shall take effect on the date of issue.

4. In cases which can be shown to be exceptional, the customs authority may issue a retroactive authorization.

However, the retroactive effect of such authorization may not go back beyond the time when the application was lodged.

5. The customs authorities shall keep copies of authorizations for at least three calendar years after the end of the year of their expiry.

Article 15

The period of validity of an authorization shall be set by the customs authority, having regard to the economic conditions and the specific needs of the applicant.

Where an authorization is for a period exceeding two years the conditions on which it was issued shall be reviewed periodically at intervals specified in the authorization.

2. Notwithstanding paragraph 1, the period of validity of an authorization in respect of the products referred to in the second subparagraph of Article 28 (1) may not exceed three months.

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TITLE III

OPERATION OF THE ARRANGEMENTS

CHAPTER I

SPECIFIC COMMERCIAL POLICY MEASURES

Article 16

Where non-Community goods are entered for the arrangements using the suspension system, any specific commercial policy measures to which imports of the said goods are subject shall not apply.

Article 17

Non-Community goods, even where they are not liable for import duties, may also be entered for the arrangements using the suspension system:

- (a) with a view to non-application of specific commercial policy measures applying to the goods;
- (b) with a view to non-application of specific commercial policy measures applying to export of the goods in the unaltered state or the compensating products, without prejudice to specific commercial policy measures applying to exports of products originating in the Community.

CHAPTER II

FORMALITIES FOR ENTRY OF GOODS FOR
ARRANGEMENTS (SUSPENSION SYSTEM) AND
FORMALITIES FOR RELEASE OF GOODS FOR FREE
CIRCULATION (DRAWBACK SYSTEM)

Section 1

Normal procedure

Article 18

1. The entry of goods for the arrangements using the suspension system shall be subject to the lodging of a declaration of entry for the arrangements. The person making the declaration is hereinafter referred to as the 'declarant'.

2. Paragraph 1 shall also apply to the entry for the arrangements of import goods under the prior exportation system.

3. The declaration referred to in paragraph 1 must be lodged at a competent customs office in the Member State where the authorization was issued. However, where the triangular traffic system is used, the declaration entering the import goods for the arrangements shall be lodged at the customs office indicated on information sheet INF 5, referred to in Article 32.

Article 19

1. The declaration referred to in Article 18 shall be made out on a form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85 (1).

2. The declaration referred to in paragraph 1 must also contain, should the need arise:

- in box 44, the reference to the authorization,
- in box 47, the elements to be taken into consideration for the calculation of the import duties to be applied.

3. The description of the goods given in the declaration referred to in paragraph 1 must correspond to the description given in the authorization.

Article 20

1. The customs authority may require that the authorization be presented when the declaration or, where the drawback system is used, the entry for release for free circulation, is lodged.

2. The said declaration or entry must be accompanied by all other documents whose presentation is necessary for entry

Article 21

1. Particulars of the authorization must also be given in Box 44 of the entry for release for free circulation made out under the drawback system.

2. The description of the goods given in the entry referred to in paragraph 1 must correspond to the description given in the authorization.

(1) J.O. n° L 179 du 11.7.1985, p. 4

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Article 22 is deleted.

Article 23

1. Article 4 (3), (4) and (5) and Articles 5 to 10 of Commission Regulation (EEC) No 1751/84 of 13 June 1984 laying down certain provisions for the application of Council Regulation (EEC) No 3599/82 on temporary importation arrangements⁽⁵⁾ shall apply *mutatis mutandis*.

2. Acceptance of a declaration under Article 18 or entry under Article 21 shall be subject to issue of an inward processing authorization. In cases which can be shown to be exceptional, however, the customs authority may accept the declaration or entry without such authorization having been issued, provided the application was submitted before such acceptance.

3. Where paragraph 2 is applied, particulars of the application for authorization shall also be given in Box 44, the declaration or entry in question.

Section 2

Simplified procedures

Article 24

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the declarant's

⁽⁵⁾ OJ No L 171, 29. 6. 1984, p. 1.

Article 25

1. Incomplete declarations or entries, commercial or administrative documents and entries in the accounts as referred to in Article 24 must contain at least the particulars necessary for identification of the goods.

Acceptance by the customs authority of such incomplete declaration or entry, commercial or administrative documents or entry in the accounts shall have the same force in law as acceptance of the declaration referred to in Article 18 or entry as referred to in Article 21.

Any examination of the goods shall be based on the particulars given in the incomplete declaration or entry, commercial or administrative document or entry in the accounts.

In the cases referred to in Article 24 (1)(c), entry of the goods in the accounts shall be equivalent to their release.

2. Additional declarations or declarations relating to goods covered by the procedure authorized under Article 24 (1) must be lodged, or documents omitted under Article 24 (1)(a) must be supplied, at the competent customs office, and no later than the time when the bill of discharge is lodged.

Acceptance of such declaration shall not have the same force in law as acceptance of the declaration referred to in Article 18 or entry referred to in Article 21.

3. The customs authority may agree that the declaration or additional declaration be of a general, periodic or recapitulative nature.

Article 26

1. Where Articles 24 and 25 are not applied, the customs office designated by the customs authority shall, in respect of operations relating to:

- (a) repair of goods, including restoring them to their original condition and putting them in order, or
- (b) the usual forms of handling to which goods may be subject under the Community rules governing customs warehouses and free zones,

permit lodging of the inward processing declaration or, under the drawback system, the entry for release for free circulation to constitute an application.

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In this case acceptance of the declaration or entry shall constitute the authorization and shall be subject to the conditions governing the granting of the authorization.

2. The customs office designated by the customs authority may apply the procedure described in paragraph 1 in respect of goods to be used for inward processing operations other than those referred to in that paragraph.

Each Member State shall notify the Commission of the designated offices, specifying the type of goods and the processing operations covered in each case.

'3. Where paragraphs 1 and 2 are applied, the declaration referred to in Article 18 or the entry referred to in Article 21 shall be accompanied by a document made out by the declarant containing the following information :

- (a) where the person applying to use the arrangements is not the same as the declarant, the name or business name and address of that person ;
- (b) where the processor is not the same as the applicant or declarant, the name or business name and address of the said processor ;
- (c) the nature of the processing operation ;
- (d) the trade and/or technical description of the compensating products ;
- (e) the rate of yield or, where appropriate, the method by which the rate will be established ;
- (f) the period within which the goods are to be dealt with in one of the ways provided for in Article 18 or 27 of the basic Regulation ;
- (g) the place where it is intended to carry out the processing operation.

Such accompanying document shall form an integral part of the declaration.'

CHAPTER III

TIME LIMITS PROVIDED FOR IN ARTICLE 14 OF THE BASIC REGULATION

Article 27

Where the circumstances so warrant, the time limit set for placement under one of the procedures referred to in Article 18 or 27 of the basic Regulation may be extended, even when the limit originally set has expired.

Article 27a

1. In the case of monthly aggregation, all time limits for re-exportation beginning to run in a given month shall expire on the last day of the calendar month during which the time limit for re-exportation relating to the final entry for the arrangements in the month in question would expire.

2. In the case of quarterly aggregation, all time limits for re-exportation beginning to run in a given quarter shall expire on the last day of the quarter during which the time limit for re-exportation relating to the final entry for the arrangements in the quarter in question would expire.

3. Where monthly or quarterly aggregation has been requested and authorized, that fact shall be indicated at point 9 of the inward processing application and of the authorization itself (see specimens in Annex II).

4. Monthly or quarterly aggregation may be authorized where the import goods are expected to be entered, on a regular basis, for the arrangements for processing and exportation in the form of compensating goods so that the time taken for re-exportation will be more or less constant.

5. Monthly or quarterly aggregation shall be applied taking account of the examples in Annex XII.'

Article 28

1. In the case of agricultural products of the kind referred to in Article 1 of Regulation (EEC) No 565/80 ⁽¹⁾ which are to be exported in the form of processed products or goods within the meaning of Article 2 (b) or (c) of that Regulation, the period within which the import goods must be dealt with in one of the ways specified in Article 18 of the basic Regulation may not exceed six months.

'However, in case of the products specified in Article 1 of Regulation (EEC) No 804/68 ⁽²⁾ intended for the manufacture of products referred to in that Article or of goods listed in the Annex to that Regulation, the time-limit for re-export may not exceed four months.

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 13.'

'2. Where monthly aggregation is authorized for the agricultural products referred to in paragraph 1, the time limits for re-exportation referred to in Article 27a (1) shall expire no later than the last day of the fifth calendar month following that for which aggregation was authorized.

3. Where quarterly aggregation is authorized for the agricultural products referred to in paragraph 1, the time limits for re-exportation referred to in Article 27a (2) shall expire no later than the last day of the quarter following that for which aggregation was authorized.'

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Article 29

1. The time limit referred to in Article 14 (3) of the basic Regulation shall be set with due regard to the time needed for the supply and transport of the import goods to the Community.
2. The time limit referred to in paragraph 1 may not exceed:
 - three months in the case of goods subject to a price-regulating mechanism,
 - the period of validity of the import licence issued in accordance with Regulation (EEC) No 2630/81⁽²⁾ in the case of raw sugar falling within subheading 17.01 B of the Common Customs Tariff,
 - six months in the case of all other goods. This period may, however, be extended where the holder of the authorization submits a reasoned request, provided that the total period does not exceed 12 months. Where the circumstances so warrant, the extension may be allowed even after the original time limit has expired.

Article 30

1. The time limits referred to in Articles 27 and 28 shall run from the date of acceptance of the declaration entering the goods for the arrangements or, under the drawback system, of the entry for release for free circulation.
2. The time limits set in accordance with Article 29 shall run from the date of acceptance of the export declaration.

CHAPTER IV

STANDARD RATES OF YIELD

Article 31

1. Where the import goods for inward processing are listed in column 1 of Annex V and the compensating products obtained are those in columns 3 and 4, the customs authority shall apply the standard rates of yield shown in column 5.
2. The standard rates of yield referred to in paragraph 1 shall apply only to goods of sound, genuine and merchantable quality which conform to any standard quality laid down in Community rules.
3. Each Member State shall notify the Commission of cases in which it proves impossible to apply the standard rates referred to in paragraph 1 because, although the import

of goods processed are listed in column 1 of Annex V, the processing operations produce compensating products other than those shown in columns 3 and 4 at the same stage of manufacture.

CHAPTER V

TRIANGULAR TRAFFIC

Article 32

1. For triangular traffic the information sheet referred to as 'information sheet INF 5' shall be used.
2. Information sheet INF 5 shall be made out on a form corresponding to the model and indications in Annex VI, in one original and three copies which must be presented together at the customs office where the export declaration is lodged.

Information sheet INF 5 shall be made out in respect of the quantity of import goods corresponding to the quantity of compensating products exported. Where it is planned to import the goods in successive consignments, more than one INF 5 form may be made out.

Article 33

1. The customs office where the export formalities are carried out shall endorse information sheet INF 5. It shall retain copy No 1 and return the original and the other copies to the declarant.

The customs office where export from the customs territory of the Community takes place shall certify on the original and copies, which it shall then return to the declarant, that the products have left the said territory.

2. Where the customs office where the export formalities are carried out is not the office competent to check on the arrangements, it shall send copy No 1, endorsed, to the latter office.

3. Where the compensating products are dispatched to a Member State other than the Member State where the processing took place in order that the export formalities for the dispatch of those compensating products from the customs territory of the Community might be carried out in the customs office of this other Member State, the compensating products shall be consigned from the Member State of processing to the Member State of export using the Community transit procedure (external procedure). The box reserved for the description of goods on the transit document shall contain one of the indications referred to in Article 71 (1), plus the letters "EX-IM".

⁽²⁾ OJ No L 258, 11. 9. 1981, p. 16.

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The procedure for use of the INF 5 sheet shall be modified as follows :

- the original and the three copies duly completed (boxes 1 to 8) must be lodged with the customs office which is requested to issue the T 1 document,
 - that office shall enter particulars of the T 1 document in box 9 and shall affix the "T 1 stamp",
 - box 10 shall be completed when the compensating products are actually exported from the customs territory of the Community.
4. The compensating products referred to in paragraph 3 may only be exported direct to third countries.

5. For the purposes of Article 37, in the cases referred to in paragraph 3, "the exporter of the compensating products from the exporting Member State" referred to in the first indent of Article 37 (1) (b) shall mean the holder of the authorization who consigns the compensating products to the Member State from which they are exported from the customs territory of the Community, and "the exporting Member State" referred to in Articles 35 and 37 (1) (a), the first and second indents of Article 37 (1) (b), and in Article 37 (2) shall mean the Member State where the compensating products are placed under the procedure referred to in paragraph 3.

Article 34

1. The import goods may be entered for the arrangements at a customs office of importation, other than that specified, if so allowed by the customs office of the exporting Member State which is competent to check on the arrangements or by the customs office of the importing Member State which shall notify this change to the customs office responsible for control of the arrangements.
2. In the event of theft, loss or destruction of information sheet INF 5, the importer may ask the customs office which endorsed it for a duplicate to be issued. The said office shall

comply with this request provided it can be shown that the import goods in respect of which the duplicate is requested have not been entered for the arrangements.

The original and copies of the information sheet INF 5 so issued shall bear one of the following indications:

DUPLICADO
DUPLIKAT
ΑΝΤΙΓΡΑΦΟ
DUPLICATE
DUPLICATA
DUPLICATO
DUPLIKAAT
SEGUNDA VIA

Article 35

1. The declaration entering import goods for the arrangements must be accompanied by the original and copies Nos 2 and 3 of information sheet INF 5.
2. The customs office where the inward processing declaration is presented shall note on the original and copies Nos 2 and 3 of information sheet INF 5 the quantity of import goods entered for the arrangements and the date of acceptance of the corresponding declaration. It shall send without delay copy No 3 to the customs office in the exporting Member State competent to check the arrangements, returning the original to the declarant and retaining copy No 2.

Article 36

On receipt of copy No 3 the customs office competent to check on the arrangements shall notify the holder of the authorization without delay of the quantity of import goods entered for the arrangements and the date of such entry.

Article 37

1. Under the triangular traffic system:
 - (a) where the import goods are liable, in trade between the exporting and importing Member States, to customs duties, charges having equivalent effect or other charges provided for under the common agricultural policy, the specific arrangements applicable to certain goods resulting from the processing of agricultural products, or provided for, where appropriate, in an Act of Accession; or
 - (b) where the import goods qualify, in the trade referred to at (a), for the payment of amounts provided for under the common agricultural policy, the specific arrangements applicable to certain goods resulting from the processing of agricultural products, or provided for, where appropriate, in an Act of Accession,

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such duties, charges or amounts shall apply in the same way as if the import goods in question had been:

- sent by the exporter of the compensating products from the exporting Member State to the importing Member State, and
- brought into the importing Member State from the exporting Member State by the person in the name or on behalf of whom the inward processing declaration in respect of the said goods was made out.

2. The duties, charges and amounts referred to in paragraph 1 shall be applied by the importing Member State at the time when the import goods are entered for the arrangements, and by the exporting Member State at the time when the arrangements are discharged.

3. The particulars used for applying paragraph 1 shall be those obtaining on the date of acceptance of the declaration.

Article 38

This chapter shall also apply where the prior exportation of compensating products and importation of import goods take place in a single Member State. However, Member States may lay down other procedures.

CHAPTER VI

SPECIAL PROVISIONS FOR USE OF THE DRAWBACK
SYSTEM

Article 39

1. Goods released for free circulation under the drawback system and compensating products obtained under that system may undergo successive processing operations under other authorizations permitting use of the same system. Where necessary, the customs authority shall issue a new authorization with reference to the authorization previously issued.

2. Where another authorization has been granted under the conditions laid down in paragraph 1, account shall be taken of the time set in this new authorization for the repayment or remission of duties.

CHAPTER VII

GENERAL PROVISIONS FOR IMPLEMENTATION OF
ARTICLES 18 AND 27 OF THE BASIC REGULATION

Article 40

1. Without prejudice to use of the simplified procedures, any compensating products or goods in the unaltered state to

be placed under one of the customs procedures referred to in Article 18 or 27 of the basic Regulation must be produced at a customs office empowered by the customs authority to supervise the arrangements in order to undergo the customs formalities specified for the procedure in question under the general provisions applicable.

However, the customs authorities may allow the products or goods concerned to be produced at a customs office other than that referred to in the first subparagraph.

2. Compensating products or goods in the unaltered state shall be deemed to have been produced at a customs office when their presence on the premises of that office or on other premises designated by the customs authority has been notified to the said authority in the manner required to enable it to carry out supervision or checks.

Article 41

The declaration or application to place compensating products or goods in the unaltered state under one of the customs procedures referred to in Article 18 or 27 of the basic Regulation must contain the particulars necessary for discharge of the arrangements or to support an application for drawback.

Article 41a

1. When the nature or technical characteristics of the import goods have been altered as a result of unforeseeable circumstances or *force majeure* so that it becomes impossible to obtain the compensating products for which an inward processing authorization under the suspension procedure has been granted, the holder of the authorization must inform the customs authority of what has happened and apply for the import goods concerned to be placed under another customs procedure.

2. On receipt of the application referred to in paragraph 1, the customs authority shall allow the arrangements to be discharged in respect of the import goods concerned in accordance with Article 18 of the basic Regulation, which shall be applied *mutatis mutandis*.

3. Article 12 (3) shall be applicable *mutatis mutandis*.

4. In cases where the alteration in question may affect the continuation in force or the substance of the authorization, paragraphs 1 and 2 shall be without prejudice to Article 11 (2) of the basic Regulation.

5. The provisions of this Article shall apply *mutatis mutandis* to the compensating products.

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CHAPTER VIII

SPECIAL PROVISIONS CONCERNING EXPORT

Section 1

Normal procedure

Article 42

The export, either direct or after one of the customs procedures referred to in Article 18 (2) (a) or (b) or 27 of the basic Regulation, of compensating products or goods in the unaltered state shall be subject to completion of the export formalities.

Article 43

1. The lodging, acceptance, correction and cancellation of the export declaration, examination of the declared compensating products or goods in the unaltered state, the possible taking of samples, checking of the export declaration and related documents, the results of such checks and the granting of authorization to export the products or goods shall be governed by the provisions adopted by Member States pursuant to Council Directive 81/177/EEC of 24 February 1981 on the harmonization of procedures for the export of Community goods ⁽¹⁾ and its implementing

⁽¹⁾ OJ No L 83, 30. 3. 1981, p. 40.

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Directive 82/347/EEC ⁽¹⁾, having regard to the objectives of this Regulation.

2. Where the prior exportation system is used, Article 23 (2) shall apply *mutatis mutandis*.

Section 2

Simplified procedures

Article 44

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the request of the person concerned and on conditions it shall lay down, shall agree that:

- (a) the export declaration may be replaced by a commercial or administrative document accompanied by an export application signed by the declarant;
- (b) the compensating products may be exported without being presented to the customs authority competent to check on exportation and before lodging of the export declaration.

2. Where use of the simplified procedure described in paragraph 1 (b) is authorized, the person authorized shall:

- (a) give the customs authority competent to check on exportation, referred to in paragraph 1 (b), notice of dispatch in the manner specified by the said authority, so as to enable such authority to check on consignments, if necessary, before their dispatch;
- (b) make out an export declaration or the document referred to in paragraph 1 (a);
- (c) enter the goods in the unaltered state or compensating products to be exported in his accounts. Such entry shall be effected in the manner laid down by the customs authority. It shall indicate the date of entry. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority;
- (d) make available to the customs authority all documents relating to the export of the goods in the unaltered state or compensating products in question.

3. The following shall not be authorized by the customs authority to use the simplified procedures described in paragraph 1:

- (a) persons who do not offer adequate guarantees as to the proper conduct of the inward processing operations;
- (b) persons whose accounts are not such as to enable the customs authority to check on the operations where the

simplified procedure described in paragraph 1 (b) is used.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently carry out inward processing operations.

Article 45

1. The commercial or administrative document and entry in the accounts referred to in Article 44 must contain at least the particulars necessary for identification of the goods or products and a reference to the authorization.

Acceptance by the customs office of such commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the export declaration.

Any examination of the goods or products shall be based on the particulars given in the commercial or administrative document or entry in the accounts.

In cases covered by Article 44 (1) (b) entry of the goods in the accounts shall be equivalent to their release.

2. The declaration relating to goods or products covered by the authorization referred to in paragraph 1 must be lodged at the competent customs office within the period stipulated by the customs authority. Acceptance of such declaration shall not have the same force in law as acceptance of the export declaration.

3. The customs authority may agree that the declaration should be of a general, periodic or recapitulative nature.

CHAPTER IX

SPECIAL PROVISIONS CONCERNING RELEASE FOR FREE CIRCULATION

Section 1

Circumstances in which goods may be released for free circulation

Article 46

1. The release for free circulation of compensating products or goods in the unaltered state may be justified *inter alia*:

- (a) where changed conditions on the third-country market render the planned export operation uneconomic;
- (b) where the products concerned are secondary compensating products whose economic importance does not exceed that of the main compensating products;
- (c) in the case of goods in the unaltered state or compensating products under an authorization issued in accordance with Article 8 (2);

⁽¹⁾ OJ No L 156, 7. 6. 1982, p. 1.

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(d) where the proposed processing operation cannot be carried out for technical and/or economic reasons.

2. The customs authority may authorize release for free circulation on a case-by-case or general basis, provided this does not contravene other Community provisions relating to release for free circulation.

Section 2

Simplified procedures

Article 47

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the request of the person concerned and on conditions it shall lay down, shall agree that:

- (a) the entry for release for free circulation need not contain some of the particulars asked for;
- (b) the entry may be replaced by a commercial or administrative document accompanied by an application signed by the declarant for release for free circulation;
- (c) the compensating products or goods in the unaltered state may be released for free circulation without being presented and before the entry is lodged.

2. Where use of the simplified procedure described in paragraph 1 (c) is authorized, the person authorized shall:

- (a) notify the customs authority in the manner specified by the said authority, and before the goods leave his premises, of the imminent dispatch of consignments, and/or supply the said authority with all the information it judges necessary to enable it to exercise its right to examine the goods should the need arise;
- (b) enter the compensating products or goods in the unaltered state in his accounts. Such entry shall be effected in the manner laid down by the customs authorities. It shall indicate the date of entry. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority;
- (c) make available to the customs authority all documents relating to the release for free circulation of the compensating products or goods in the unaltered state in question, and in particular the import licence required under the common agricultural policy or documents provided for by the common commercial policy.

3. The following shall not be authorized by the customs authority to use the simplified procedures described in paragraph 1:

(a) persons who do not offer adequate guarantees as to the proper conduct of the processing operation;

(b) persons whose accounts are not such as to enable the customs authority to check on the operations where the simplified procedure described in paragraph 1 (c) is used.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently carry out processing operations.

Article 48

1. Incomplete entries, commercial or administrative documents and entry in the accounts as referred to in Article 47 must contain at least the particulars necessary for identification of the compensating products or goods and a reference to the authorization.

Acceptance by the customs authority of such incomplete entry, commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the entry for release for free circulation.

Any examination of the compensating products or goods shall be based on the particulars given in the incomplete entry, commercial or administrative document or entry in the accounts.

In cases as referred to in Article 47 (1) (c), entry of the compensating products or goods in the accounts shall be equivalent to their release.

2. The additional declaration or declaration relating to products or goods covered by the authorization referred to in paragraph 1 must be lodged at the competent customs office within the period stipulated by the customs authority.

Acceptance of such declaration shall not have the same force in law as acceptance of the entry for release for free circulation.

3. The customs authority may agree that the additional declaration or the declaration referred to in paragraph 2 should be of a general, periodic or recapitulative nature.

Article 49

1. Where a general authorization for release for free circulation has been issued in accordance with Article 46, the import goods may be put on the Community market either in the form of compensating products or of goods in the unaltered state without the formalities for release for free circulation being completed at the time of their being put on the market.

Goods put on that market in such a manner shall not be deemed solely for the purposes of paragraph 2 as having been treated in one of the ways specified in Article 18 of the basic Regulation.

2. Import goods in the form of compensating products or goods in the unaltered state, which are covered by a general authorization for release for free circulation issued in accordance with Article 46 and which, on expiry of the time limit for re-exportation, have not been dealt with, having due regard to Article 27 (a), in one of the ways referred to

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in Article 18 of the basic Regulation shall be deemed to have been released for free circulation, and the entry for release for free circulation shall be deemed to have been lodged and accepted and release granted upon expiry of the said time limit.'

3. For the purposes of applying Regulation (EEC) No 222/77⁽¹⁾, goods put on the market in accordance with paragraph 1 shall be regarded forthwith as Community goods.

Section 3

Release for free circulation of goods subject to specific
commercial policy measures

Article 50

'1. The release for free circulation of import goods in the form either of goods in the unaltered state or of compensating products other than the secondary compensating products referred to in Article 46 (1) (b) and listed in Annex VII, shall be subject to the application by the customs authority of any specific commercial policy measures in force for the import goods at the time when the entry for release for free circulation was accepted.'

2. Where release for free circulation is requested in a Member State other than that in which use of the arrangements was authorized, it shall be subject to the application by the customs authority in the Member State of authorization or, at the declarant's request, by the customs authority in the Member State where release is requested, of any specific commercial policy measures in force for the import goods in the Member State concerned at the time when the entry for release for free circulation was accepted.

CHAPTER X

PROVISIONS RELATING TO DUTIES AND OTHER
CHARGES AND APPLICATION OF MONETARY
COMPENSATORY AMOUNTS

Section 1

Duties and other charges and application of monetary
compensatory amounts

Article 51

1. The duties to be charged under Article 20 (1) of the basic Regulation on import goods eligible, at the time when the declaration referred to in Article 18 was accepted, for favourable tariff treatment by reason of their end-use shall be calculated at the rate corresponding to such end-use without

special authorization for the granting of such treatment being required, provided that the conditions attaching to the granting of favourable tariff treatment are fulfilled.

2. Paragraph 1 shall apply only where the goods have been put to the end-use qualifying them for favourable tariff treatment before expiry of the time-limit set for that purpose by the Community provisions governing the conditions under which such goods may be accorded the said treatment. The time-limit shall run from the time of acceptance of the declaration referred to in Article 18. It may be extended by the customs authority where the goods have not been put to the end-use in question as a result of unforeseeable circumstances, *force majeure* or inherent technical exigencies of the processing operation.

Article 52

'1. The list of compensating products and processing operations to which the first indent of Article 21 (1) (a) of the basic Regulation applies is given at Annex VII.

For the application of this Article, the destruction under the supervision of the customs authority of compensating products other than those to which the first indent of Article 21 (1) (a) of the basic Regulation applies, is considered to be the same as an exportation outside the customs territory of the Community.'

2. The date to be used for calculating import duties on the compensating products referred to in paragraph 1 shall be that on which the entry for release for free circulation is accepted.

3. The customs authority shall permit application of the first indent of Article 21 (1) (a) of the basic Regulation in respect of waste, scrap, residues and rejects other than those mentioned in the list referred to in paragraph 1.

The Member States shall notify the Commission every six months of cases in which this paragraph has been applied.

Article 53

1. Where the import goods are olive oils falling within headings 1509 and 1510 of the combined nomenclature and their release for free circulation either in the unaltered state or in the form of compensating products falling within subheadings 1509 90 00 or 1510 00 90 of the combined nomenclature has been authorized, the agricultural levy to be charged shall be:

— the agricultural levy indicated on the import licence issued under the tendering procedure, subject to the provisions of Article 4 (2) of Regulation (EEC) No 3136/78,

or

— the last minimum agricultural levy fixed by the Commission before the date of acceptance of the entry for free circulation, when the licence referred to in Article 6 of the said Regulation is submitted or when the quantity released for free circulation does not exceed 100 kilograms.

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

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2. Paragraph 1 shall also apply where the import goods are olives falling within subheadings 0709 90 39 or 0711 20 90 of the combined nomenclature and the release for free circulation of compensating products falling within tariff subheading 1509 90 00 or 1510 00 90 of the combined nomenclature has been authorized.¹

Article 54

1. In the event of the release for free circulation in a Member State other than the one in which use of the arrangements was authorized of goods in the unaltered state or compensating products, the said Member State shall:

- collect import duties other than those referred to in the second indent which are mentioned on information sheet INF 1 provided for in Article 73, in accordance with the corresponding indications,
- apply any monetary compensatory amount in force at the time of acceptance of the entry for release for free circulation, without prejudice to Article 10 of Council Regulation (EEC) No 1677/85 of 11 June 1985 on monetary compensatory amounts in the agricultural sector⁽¹⁾. In the event of release for free circulation of goods in the unaltered state the amount shall be that applying to those goods; where compensating products are released for free circulation the amount shall be that applying to those products.

2. In the event of export, as defined in Article 1 (2) (c) of Commission Regulation (EEC) No 3154/85 of 11 November 1985 laying down detailed rules for the administrative application of monetary compensatory amounts⁽²⁾, the exporting Member State shall apply the monetary compensatory amounts in accordance with Articles 7 and 8 of the said Regulation.

Article 55

1. Where the compensating products are released for free circulation and the customs debt is calculated in accordance with Article 20 of the basic Regulation, on the basis of the items of charge appropriate to the import goods, the particulars mentioned in Article 2 (1) (h), (i), (j) and (k) of Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation⁽³⁾, shall refer to the goods in the unaltered state.

2. The particulars referred to in paragraph 1 need not be supplied where information sheet INF 1 or another document containing the same particulars as the INF 1 sheet,

issued in the Member State where release for free circulation takes place, accompanies the entry for release for free circulation.

Section 2

Proportion of import goods incorporated in compensating products

Article 56

The proportion of import goods incorporated in compensating products shall be calculated when necessary in order to determine the import duties to be charged, repaid or remitted. Such calculation shall not be effected when, *inter alia*, the amount of the debt is determined solely on the basis of Article 21 of the basic Regulation.

Article 57

The quantitative scale method (compensating products) shall be used where one kind of compensating product only is derived from the inward processing operations. In that case the quantity of import goods corresponding to the quantity of compensating products in respect of which a customs debt has arisen shall be calculated by applying to the whole amount of the said goods a coefficient corresponding to the ratio of the quantity of compensating products in respect of which a customs debt arises to the total quantity of compensating products.

Article 58

1. The quantitative scale method (import goods) shall be applied in accordance with this Article where all elements of the import goods are found in each compensating product.

In deciding whether this method shall apply, losses shall not be taken into account.

2. The quantity of import goods used in the manufacture of each compensating product shall be determined by successively applying to the total quantity of import goods a coefficient corresponding to the ratio of the quantity of the said goods found in each type of compensating product to the total quantity of the goods found in the compensating products as a whole.

3. The quantity of import goods corresponding to the quantity of compensating products in respect of which a customs debt has arisen shall be determined by applying the coefficient arrived at by the method indicated in Article 57 to the quantity of import goods used in the manufacture of the said product calculated in accordance with paragraph 2.

⁽¹⁾ OJ No L 164, 24. 6. 1985, p. 6.

⁽²⁾ OJ No L 310, 21. 11. 1985, p. 9.

⁽³⁾ OJ No L 28, 5. 2. 1982, p. 38.

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Article 59

1. Where Articles 57 and 58 do not apply, the value scale method shall be used in accordance with this Article. However, with the agreement of the holder of the authorization and for the purposes of simplification, the customs authority may apply the quantitative scale method (import goods) instead of the value scale method where either method would give similar results.

2. In order to determine the quantity of import goods used in the manufacture of each type of compensating product, successive coefficients corresponding to the ratio of the value of each compensating product to the total value of those products, calculated in accordance with paragraph 3, shall be applied to the total quantity of import goods.

3. The value of each of the different compensating products to be used for applying the value scale shall be:

- the recent selling price in the Community of identical or similar products, provided that this has not been

influenced by the relationship between buyer and seller, or, where this is not known,

- the latest ex-works price in the Community, provided that this has not been influenced by the relationship between buyer and seller.

Where the value cannot be ascertained under the preceding subparagraph it shall be determined by the customs authority using any reasonable method.

4. The quantity of import goods corresponding to the quantity of compensating products in respect of which a customs debt has arisen shall be calculated by applying the coefficient arrived at by the method indicated in Article 57 to the quantity of import goods used in the manufacture of the products in question, calculated in accordance with paragraph 2.

Article 60

The calculations referred to in Articles 57 to 59 shall be effected on the basis of the examples set out in Annex XI or by any other method giving the same results.

TITLE IV

BILL OF DISCHARGE AND REPAYMENT CLAIM

CHAPTER I

BILL OF DISCHARGE

Article 61

1. Without prejudice to paragraph 2, where the suspension system is used the holder of the authorization must supply the customs authority with a bill of discharge within 30 days of the expiry of the time limit set for re-exportation having regard, where appropriate, to Article 27a.

Where monthly or quarterly aggregation is used, a bill of discharge shall be supplied for each month or quarter in question.

2. The customs authority may itself draw up the bill of discharge referred to in paragraph 1 subject to the same time limits. That fact shall be indicated in the authorization.

3. On the basis of the rate of yield established, the bill of discharge shall show the quantity of import goods, giving particulars of the inward processing declarations, and the quantity of compensating products, giving particulars of the documents under which the products were placed under one of the procedures referred to in Article 18 of the basic Regulation. Where a simplified procedure is used for entry under the arrangements or placement under a customs procedure referred to in Article 18 of the basic Regulation, the declarations and documents shall be those stipulated in Articles 25 (2), 45 (2) and

48 (2), and in the provisions relating to other simplified customs procedures. The bill of discharge shall also show the quantity of goods deemed to have been released for free circulation in accordance with Article 49.

4. Import duties on import goods, whether in the form of compensating products or of goods in the unaltered state, deemed to have been released for free circulation in accordance with Article 49, shall be paid, at the latest, on presentation of the bill of discharge possibly based on a summary declaration.

5. Where identification of other items of charge relating to the import goods is necessary in order to determine the amount of import duties, the bill of discharge shall in addition show such items and, where appropriate, the proportion of the import goods incorporated in the compensating products, calculated in accordance with Articles 57 to 60.

6. Any document relating to goods deemed to have been released for free circulation in accordance with

Article 49 which is necessary for the proper implementation of the provisions governing the release of goods for free circulation must be made available to the customs authority by the holder of the authorization.

7. The customs authority may agree that the bill of discharge referred to in paragraph 1 be made out by computer or in such other manner as the said authority shall stipulate.

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Article 62

The customs authority may permit the bill of discharge to be made out directly on the inward processing declaration.

Article 63

The customs authority shall annotate the bill of discharge on the basis of the check which has been carried out, informing the holder of the authorization, if necessary, of the result of the check and shall keep the bill of discharge and related

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documents for at least three calendar years from the end of the year in which the bill was drawn up. However, the customs authority may decide that documents relating to the bill of discharge should be kept by the holder of the authorization, in which case the said documents shall be kept for the same period.

Article 64

1. Where import goods have been entered for the arrangements by virtue of a single authorization but under several declarations, compensating products or goods in the unaltered state shall be deemed for the purposes of Article 18 of the basic Regulation to have been obtained from the import goods entered for the arrangements under the earliest of the declarations.

2. Where the holder of the authorization can show the specific import goods from which the compensating products or goods in the unaltered state referred to in paragraph 1 were obtained, the said paragraph 1 shall not apply.

CHAPTER II

REPAYMENT CLAIM

Article 65

Where Article 39 is applied, repayment or remission of import duties on specified goods may be claimed only by one holder of an authorization.

Article 66

1. The repayment or remission of import duties to the holder of the authorization shall be subject to the lodging by the said holder with the customs authority of the Member State referred to in Article 3 (1) of the basic Regulation of a claim, hereinafter referred to as the 'repayment claim'. Such claim must be submitted in duplicate.

2. The customs authority may agree that the repayment claim be made out by computer or in such other manner as the said authority shall stipulate.

Article 67

1. The repayment claim must contain, *inter alia*, the following particulars:

- (a) reference to the authorization;
- (b) the type and quantity of the import goods in respect of which repayment or remission is claimed;

(c) the Common Customs Tariff subheading of the import goods;

(d) the customs value of the import goods and the rate of import duties to which they are liable as agreed by the customs authority on the date of acceptance of the entry for release for free circulation in connection with the arrangements;

(e) the date of release for free circulation of the import goods in connection with the arrangements;

(f) reference to the entries under which the import goods were released for free circulation in connection with the arrangements;

(g) the type and quantity of the compensating products and the customs procedure under which they are to be placed;

(h) the value of the compensating products if the value scale method is used for the purpose of discharge;

(i) the rate of yield;

(j) reference to the declarations under which the compensating products were entered for one of the customs procedures referred to in Article 27 (1) of the basic Regulation;

(k) the amount of import duties to be repaid or remitted, taking into account, *inter alia*, the import duties on the other compensating products.

2. The customs authority may agree that the claim should not contain some of the particulars referred to in paragraph 1 where these do not concern calculation of the amount to be repaid or remitted.

3. Where the customs authority decides that the entries and declarations referred to in paragraph 1 (f) and (j) respectively, and such other document as the said authority shall stipulate, should be kept by the holder of the authorization, the said entries, declarations and documents shall be made available to the customs authority.

Article 68

1. The time limit referred to in Article 27 (2) of the basic Regulation shall be set at a maximum of six months from the date on which the compensating products were dealt with under one of the procedures specified in Article 27 (1) of the said Regulation.

2. Where special circumstances so justify, the customs authority may extend the time limit referred to in paragraph 1 even after the expiry of that time limit.

Article 69

The customs authority shall annotate the repayment claim in accordance with the check carried out and shall inform the holder of the authorization of the result; it shall keep the

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claim and related documents for at least three calendar years from the end of the year in which it takes a decision on the claim. However, the customs authority may decide that

documents relating to the claim should be kept by the holder of the authorization, in which case the said documents shall be kept for the same period.

TITLE V

ADMINISTRATIVE COOPERATION

CHAPTER I

COMMUNICATION CONCERNING ECONOMIC
CONDITIONS

Article 70

1. The communication referred to in Article 8 of the basic Regulation must be transmitted to the Commission in the month following that in which the authorization was issued.

2. Where an authorization is issued under Article 9 of the basic Regulation the period referred to in paragraph 1 shall apply.

Where the customs authority does not consider it desirable to issue the authorization before consultation has taken place at Community level, it shall transmit the particulars of the application to the Commission as soon as possible.

3. The Member States shall transmit to the Commission:

- (a) in respect of each authorization where the value of the import goods per operator and per calendar year exceeds the limits set in Article 6, the particulars indicated in Annex VIII; such particulars need not be transmitted where the inward processing application has been issued on the basis of one or more of the economic conditions referred to by the following codes: 6107, 6201, 6202, 6301, 6302, or 6303; **6106**

'However, in respect of the products referred to in the second subparagraph of Article 28 (1), particulars must be supplied for every authorization granted, irrespective of the value of the products and irrespective of the code used to identify the economic condition.'

- (b) in respect of each application for an authorization rejected because the conditions are not considered to be fulfilled, the particulars indicated in Annex IX.

4. The information referred to in paragraph 3 shall be transmitted during the month following that in which the authorization was issued or the application for an authorization rejected, as the case may be. It shall be forwarded by the Commission to the other Member States and, where it gives rise to comment by a Member State or the Chairman of the Committee for Customs Procedures with Economic Impact shall be examined by the Committee.

CHAPTER II

EXCHANGE OF INFORMATION BETWEEN CUSTOMS
AUTHORITIES

Article 71

1. Where the compensating products or goods in the unaltered state are placed in a free zone or under one of the customs procedures referred to in Article 18 (2) (a), (b) or (d) or in the second indent of Article 27 (1) of the basic Regulation, the box reserved for the description of goods on the document used for the procedure or in the free zone or another box intended for this purpose shall contain one of the following indications:

- Mercancías PA,
- A. F.-varer,
- A. V.-Waren,
- Εμπορεύματα ET,
- I. P. goods,
- Marchandises PA,
- Merci PA,
- AV-goederen,
- Mercadorias PA.

2. Where import goods are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, either in the unaltered state or in the form of compensating products, are placed under one of the procedures mentioned in Article 18 of the basic Regulation or in a free zone, the indication referred to in paragraph 1 must be supplemented by one of the following:

- Política commercial,
- Handelspolitik,
- Εμπορική πολιτική,
- Commercial policy,
- Politique commerciale,
- Politica commerciale,
- Handelspolitiek.

Article 72

Where the products or goods referred to in Article 71 are placed under a customs procedure or in a free zone after having been in a free zone or under one of the customs procedures referred to in Article 18 (2) (a), (b) or (d) or in the second indent of Article 27 (1) of the basic Regulation, the customs authority shall satisfy itself that the indications mentioned in Article 71 (1) and, where appropriate, Article 71 (2), have been entered on the documents used for the procedure or in the free zone.

Article 73

1. Where release for free circulation of the compensating products or the goods in the unaltered state is requested in a Member State other than the one where use of the

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arrangements was authorized, the information sheet referred to in paragraph 2 shall be used.

2. The information sheet, referred to as the 'INF 1 sheet', shall comprise an original and one copy on a form conforming to the model and provisions set out in Annex X. However, the information sheet established in conformity with the model annexed to Directive 84/318/EEC ⁽¹⁾ may continue to be used until stocks are exhausted. In this case, the notes concerning the INF 1 sheet set out in Annex X are applicable.

Article 74

1. Without prejudice to paragraph 4, where the release for free circulation of all or a part of the compensating products or goods in the unaltered state referred to in Article 71 is requested, the customs authority responsible for authorizing such release shall, using the INF 1 sheet endorsed by it, ask the customs authority which authorized use of the inward processing arrangements to indicate:

- the amount of import duties to be levied under Article 20 (1) on the second subparagraph of Article 27 (3) of the basic Regulation;
- the quantity, the tariff heading and the origin of the imported goods used in the manufacture of the compensating products put in free circulation.

This amount shall also include the eventual difference between:

- the amount of import duties determined by application of Article 20 of the basic Regulation or the amount of import duties refunded or remitted and
- the amount of import duties which have already been recorded, or to be refunded or to be remitted.

The original of the INF 1 sheet shall be transmitted to the customs authority which authorized use of the inward processing arrangements, and the copy shall be kept by the customs authority which endorsed the sheet.

2. Where the application for release for free circulation related to products or goods referred to in Article 71 (2) and the specific commercial policy measures are to be applied in the Member State where use of the arrangements was authorized, the customs authority responsible for authorizing such release shall, using the INF 1 sheet endorsed by it, ask the customs authority which authorized use of the inward processing arrangements to indicate whether the specific commercial policy measures in force for goods entered for the said arrangements have in fact been applied. In that case the original of the INF 1 sheet shall be transmitted to the customs authority which authorized use of the inward processing arrangements, and the copy shall be kept by the customs authority which endorsed the sheet.

Where the INF 1 sheet is used to apply specific commercial policy measures, the authority receiving it shall notify the holder of the authorization of the application.

3. The customs authority to which the INF 1 sheet is addressed shall supply the information requested in boxes 8 to 10 of this sheet, certify and return the original. However, it shall not be obliged to supply such information beyond the expiry of the period for which it is required to keep records.

4. The INF 1 sheet can also be endorsed by the customs authority which authorized use of the inward processing arrangements should the holder of the authorization so request. Only for the purpose of the calculation of the amount referred to in paragraph 1, the products to which the INF 1 sheet refers shall be considered as having been released for free circulation. This authority shall give the original to the holder of the authorization and keep the copy.

5. Where paragraph 4 is applied, the part of the compensating products which have not been released for free circulation and which could benefit from the first indent of Article 21 (1) (a) of the basic Regulation and to the extent that they correspond proportionally to the quantity of the compensating products indicated in the INF 1 sheet shall only be released for free circulation under the provisions of Article 20 of the basic Regulation.

6. The acceptance of the declaration for release for free circulation shall imply the transfer of the obligation to export the compensating products indicated on the INF 1 sheet from the holder of the authorization to the person who has lodged the declaration.

Article 75

Where compensating products obtained in a Member State under an authorization with the drawback system are dispatched to another Member State with a T 1 document or one of the documents referred to in Article 7 of Regulation (EEC) No 222/77, and these products are covered by a request for a new inward processing authorization, the customs authority of that other Member State responsible for issuing the new authorization, either with the suspension system or the drawback system where circumstances justify the release for free circulation of the products, shall use the INF 1 sheet to determine the amount of any import duties to be levied or the amount of the customs debt likely to be incurred.

TITLE VI

FINAL PROVISIONS

Article 76

The following provisions are hereby repealed:

- (a) Article 9 of Regulation (EEC) No 645/75 ⁽²⁾;
- (b) Article 7 of Regulation (EEC) No 3136/78;
- (c) Article 10 (7) of Regulation (EEC) No 2630/81.

(1) O.J. No L 166 of 26.6.1984, p. 19

(2) O.J. No L 67 of 14.3.1975, p. 16

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

Article 77

This Regulation shall enter into force on 1 January 1987.

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

Done at Brussels, 24 November 1986.

For the Council
The President
G. HOWE

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) NO 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

ANNEX I**LIST OF GOODS (PRODUCTION AS ACCESSORIES) REFERRED TO IN ARTICLE 2**

All goods, which are not to be found in the compensating products, but which allow or facilitate the production of compensating products, even if they are entirely or partially used up in the process, with the exclusion of the following goods :

- (a) fuels, energy sources other than those needed for the testing of compensating products or for the detection of faults in import goods needing repair ;
- (b) lubricants other than those needed for the testing of compensating products, the adjustment or withdrawal ;
- (c) equipment and tools.'

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

ANNEX II

MODEL APPLICATION FOR INWARD PROCESSING AUTHORIZATION

APPLICATION FOR INWARD PROCESSING AUTHORIZATION

Date:

NB: The particulars should, if possible, be supplied in the order indicated. Information relating to goods/products must be given for every type of goods/products concerned.

Applicants shall be required to supply only such particulars as they may reasonably be expected to know.

1. Name or business name and address:

a) of the applicant:

b) of the operator (1):

2. Which system it is intended to use (2):

a) suspension system:

b) drawback system:

3. Special procedure applied for (2):

a) equivalent compensation:

b) prior exportation:

c) triangular system:

4. Goods to be processed and grounds for application:

a) trade and/or technical description (3):

b) indication of Common Customs Tariff classification (4):

c) estimated quantity (5):

d) estimated value (5):

e) origin (6):

f) code (7):

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

5. Compensating products and planned export operation:

- a) trade and/or technical description ⁽³⁾:
-
-
- b) indication of Common Customs Tariff classification ⁽⁴⁾:
-
- c) main compensating products:
-
- d) planned export operation ⁽⁸⁾:
-

6. Rate of yield ⁽⁹⁾:

7. Nature of processing operation:

8. Place where the processing operation is to be carried out:

9. Estimated time needed for:

- a) carrying out the processing operations ⁽¹⁰⁾:
- b) disposing of the compensating products ⁽¹¹⁾:
- c) procurement and transport to the Community of non-Community goods ⁽¹²⁾:

10. Suggested method of identification:

11. Indicate the customs office through which it is planned to carry out formalities relating:

- a) to the import goods:
- b) to the compensating products:

12. Intended duration of authorization ⁽¹³⁾:

13. Equivalent goods ⁽¹⁴⁾:

14. Importer authorized to enter goods for the arrangements ⁽¹⁵⁾:

15. Reference to any authorization issued in the preceding three years in respect of goods identical to those covered by this application:

Date:

Signature:

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
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Notes (application)

- (1) Where applicant and operator are not the same, give operator's name/business name and address.
- (2) Indicate the system and/or the special procedure intended to be used or applied for.
- (3) The description should be sufficiently clear and detailed to enable the customs authority to take a decision on the application, and in particular to decide in the light of information supplied whether the economic conditions can be regarded as fulfilled and whether, in cases where it is planned to use the equivalent compensation system, the conditions for use of that system are fulfilled.
- (4) For information: Only the tariff heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the processing operations. The tariff subheading must be given where it is planned to use the equivalent compensation system.
- (5) This information is not required where the code indicated under (f) is one of the following codes: 6101, 6301, 6302, 6201 or 6107. Where they are supplied, they may refer to an import period.
- (6) State country of origin.
- (7) Enter the appropriate code or other requisite information indicating why the essential interests of Community producers are not affected:
- Where the operation concerned is one of the following:*
- job processing under a contract with a person established outside the Community (to be specified in the application): code 6201
 - operation of a non-commercial nature: code 6202
 - repair of goods, including overhaul or adjustment: code 6301
 - usual forms of handling listed in Directive 71/235/EEC (1): code 6302
 - operations to be carried out successively in one or more Member States using import goods covered by an authorization issued by virtue of codes 6101 to 6107: code 6303
 - operation relating to goods whose value per type of goods and per calendar year does not exceed the amount indicated in Article 6: code 6400
- Where the goods to which the application relates are not available in the Community:*
- either because they are not produced there: code 6101
 - or because they are not produced there in sufficient quantity: code 6102
 - or because Community suppliers are unable to make them available to the applicant within a reasonable time: code 6103
- Where goods of the same kind are produced in the Community but cannot be used:*
- either because their price makes the proposed commercial operation uneconomic: code 6104
 - or because they are not of the quality or characteristics necessary to enable the operator to produce the required compensating products: code 6105
 - or because they do not conform to the expressly-stated requirements of the non-Community purchaser of the compensating products (e.g. on technical or commercial grounds): code 6106
 - or because the compensating products must be made from the goods specified in the application in order to comply with provisions protecting industrial and commercial property rights (e.g. patents, trade marks): code 6107
- Where Article 7 applies*
- point (a): code 7001
 - point (b): code 7002
 - point (c): code 7003
- Other reasons (specify):* code 8000
- (8) To be supplied where suspension system is applied for. Indicate export market prospects for compensating products.
- (9) Indicate the expected rate of yield or suggest how such rate should be established.
- (10) Indicate the average time likely to be needed to process a given batch (expressed e.g. by unit or quantity) of goods.
- (11) Indicate the time likely to elapse between completion of the processing operations and export of the compensating products.
- (12) To be filled in only if it is planned to use the prior exportation procedure.
- (13) Indicate the period within which it is planned to import the goods to be processed.
- (14) To be filled in only if it is planned to use the equivalent compensation system. State the tariff subheading, commercial quality and technical characteristics of the equivalent goods, to enable the customs authority to make the necessary comparisons between import goods and equivalent goods and as certain other particulars which may be needed if Article 10 is applied.
- (15) To be filled in only if it is planned to use the triangular traffic system. Give the importer's name or business name and address.

(1) OJ No. L 143, 29. 6. 1971, p. 28.

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

MODEL INWARD PROCESSING AUTHORIZATION

INWARD PROCESSING AUTHORIZATION

Date:

NB: The authorization must contain particulars of the application. Where information is supplied by reference to the application, the application shall constitute an integral part of the authorization.

The particulars should if possible be supplied in the order indicated:

1. Name or business name and address:

(a) of the holder of the authorization:

(b) of the operator ⁽¹⁾:

2. System authorized ⁽²⁾:

(a) suspension system:

(b) drawback system:

3. Procedure ⁽²⁾:

(a) equivalent compensation:

(b) prior exportation:

(c) triangular traffic:

4. Goods to be processed ⁽³⁾:

(a) trade and/or technical description:

(b) indication of Common Customs Tariff classification:

(c) estimated quantity:

(d) estimated value:

5. Compensating products ⁽³⁾:

(a) trade and/or technical description:

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

(b) indication of Common Customs Tariff classification:

(c) main compensating products:

6. Rate of yield or method by which the rate will be established (*):

7. Nature of processing operations:

8. Place where processing operation is to be carried out and storage premises:

9. Time allowed for placing under a customs procedure specified in article 18 or 27 of the basic regulation (5):

10. Time allowed for entering non-community goods for the arrangements (6):

11. Approved means of identification:

12. Name of customs authority empowered to check on:

(a) import goods:

(b) the disposal of products for the purposes of Article 18 or 27 of the basic Regulation:

(c) conduct of the processing operations:

13. Period of validity (7):

14. Equivalent goods (8):

15. Importer authorized to enter goods for the arrangements (9):

16. Date for review of economic conditions (10):

Date:

Signature:

**PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS**

Notes (authorization)

- (¹) Where the holder of the authorization and the operator are not the same, give operator's name/business name and address.
- (²) Indicate the system authorized and/or the procedure.
- (³) Particulars to be supplied as necessary to enable customs offices to check on use of the authorization, with particular reference to approved or expected rates of yield and having regard in respect of quantity and value to the economic conditions cited. Quantity and value may be stated in terms of a given period of importation. Where reference is made to compensating products, distinguish between main and secondary compensating products.
- (⁴) State rate of yield or indicate how the customs authority empowered to check on the proper conduct of the processing operations is to determine rate of yield. Where the yield is to be that shown in the accounts of the holder of the authorization, enter 'holder's accounts'.
- (⁵) Indicate the time needed to process a given quantity of import goods and dispose of the corresponding compensating products.
- (⁶) to be filled in if the prior exportation procedure is to be used.
- (⁷) Where circumstances allow the granting of an authorization for a period longer than two years, enter in section 1.3 the period of validity or the words 'unlimited validity', as appropriate, accompanied by the review provision referred to in section 16.
- (⁸) To be filled in only if it is planned to use the equivalent compensation system. State the tariff subheading, commercial quality and technical characteristics of the equivalent goods.
- (⁹) To be filled in only if use of the triangular traffic system is authorized. Give the importer's name or business name and address.
- (¹⁰) See note (?).

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS*ANNEX III***GOODS WHOSE TOTAL VALUE FOR THE PURPOSES OF ARTICLE 6 (4) OF THE BASIC REGULATION MUST NOT EXCEED 100 000 ECU**

Chapter, heading or subheading of the combined nomenclature	Description of goods/products
1 — 24	— Live animals; animal products — Vegetable products — Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes — Prepared foodstuffs; beverages, spirits and vinegar; tobacco
28 — 38	— Products of the chemical and allied industries
50 — 63	— Textiles and textile articles
72	— Articles of iron or steel
8108 90	— Titanium products

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

ANNEX IV

SPECIAL PROVISIONS CONCERNING EQUIVALENT COMPENSATION AND PRIOR EXPORTATION
FOR CERTAIN TYPES OF GOODS

'Rice

Rice falling within subheading 1006 10 (excluding subheading 1006 10 10), 1006 20 or 1006 30 of the combined nomenclature shall not be deemed equivalent to imported rice falling within the same

combined nomenclature subheading unless it is in the same category as the imported rice and has a length/width ratio falling within the same subdivision.'

I. PADDY RICE

Category	Criteria	
	Grain length ⁽¹⁾	Length/width ratio ⁽²⁾
1	2	3
A	7,4 mm or less	Less than 2,2
B	More than 7,4 mm	1. 2,2 or more, but less than 3,4
		2. 3,4 or more

⁽¹⁾ The length is the distance between the base of the internal glume and the tip of the apex (in the case of bearded grains) or the tip of the lemma (in the case of beardless grains).

⁽²⁾ The width is the distance between the points furthest from the lemma.

II. HUSKED RICE

Category	Criteria	
	Grain length ⁽¹⁾	Length/width ratio ⁽²⁾
1	2	3
A	5,6 mm or less	Less than 2,0
B	More than 5,6 mm	1. 2,0 or more, but less than 3,1
		2. 3,1 or more

⁽¹⁾ The length is the distance between the furthest points of the grain including the germ.

⁽²⁾ The width is the distance between the two sides of the grain at its thickest part.

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III. MILLED RICE ⁽¹⁾

Category	Criteria	
	Grain length ⁽²⁾	Length/width ratio ⁽³⁾
1	2	3
A	5,2 mm or less	Less than 2,0
B	More than 5,2 mm	1. 2,0 or more, but less than 3,0
		2. 3,0 or more

⁽¹⁾ In the case of semi-milled rice, the length is extended by 0,1 mm; the length/width ratio remains unchanged.

⁽²⁾ The length is the distance between the furthest points of the grain.

⁽³⁾ The width is the distance between the two sides of the grain at its thickest part.

The length/width ratio shall be determined by measuring the length and width of 100 grains and dividing the total length by the total width.

Where grains cannot be classified under both columns 2 and 3 of the same category and subdivision, the category and subdivision shall be determined solely on the basis of the length/width ratio (column 3).

'Ash and residues of copper and copper alloys falling within heading ex 2620 and waste and scrap of copper and copper alloys falling within subheading 7404 00 of the combined nomenclature.'

Equivalent compensation shall not be allowed for goods from which the above ash, residues, waste or scrap would be produced for export.

'Wheat

Equivalent compensation may not be used between common wheat falling within subheading 1001 90 99 of the combined nomenclature and harvested in the Community, all durum wheat falling within subheading 1001 10 90 of the combined nomenclature and harvested in the Community, and imported wheat falling within the same subheadings of the combined nomenclature and harvested in a third country.'

However, after consulting a group of experts consisting of representatives of the Member States meeting in the framework of the Committee for customs procedures with economic impact, the Commission may decide to derogate from the prohibition of recourse to equivalent compensation for the above-mentioned products.

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ANNEX V

STANDARD RATES OF YIELD

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	
1		2	3	4	5
0407 00 30	Eggs in shell	1	0408 99 10 ex 0511 99 90	(a) Eggs, not in shell, liquid or frozen (b) Shells	86,00 12,00
		2	0408 19 11 and 0408 19 19 ex 3502 10 99 ex 0511 99 90	(a) Egg yolks, liquid or frozen (b) Ovalbumin, liquid or frozen (c) Shells	33,00 53,00 12,00
		3	0408 91 10 ex 0511 99 90	(a) Eggs, not in shell, dried (b) Shells	22,10 12,00
		4	0408 11 10 ex 3502 10 91 ex 0511 99 90	(a) Egg yolks, dried (b) Ovalbumin, dried (in crystals) (c) Shells	15,40 7,40 12,00
		5	0408 11 10 ex 3502 10 91 ex 0511 99 90	(a) Egg yolks, dried (b) Ovalbumin, dried (in another form — for example leaves, flakes, powder, etc.) (c) Shells	15,40 6,50 12,00
0408 99 10	Eggs, not in shell, liquid or frozen	6	0408 91 10	Eggs, not in shell, dried	25,70
0408 19 11 and 0408 19 19	Egg yolks, liquid or frozen	7	0408 11 10	Egg yolks, dried	46,60
ex 1001 90 99	Common wheat	8	1101 00 00 (110) ex 2302 30 10 ex 2302 30 90	(a) Common wheat flour having by weight on the dry product an ash content not exceeding 0,52 % (b) Bran (c) Sharps	66,23 25,50 6,00
		9	1101 00 00 (120)	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,52 % but not exceeding 0,60 %	69,93

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	
1		2	3	4	5
ex 1001 90 99 (cont'd)			ex 2302 30 10 ex 2302 30 90	(b) Bran (c) Sharps	25,50 2,50
		10	1101 00 00 (130) ex 2302 30 10	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,60% but not exceeding 0,90% (b) Bran	75,19 23,00
		11	1101 00 00 (150) ex 2302 30 10	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,90% but not exceeding 1,10% (b) Bran	81,30 16,67
		12	1101 00 00 (170) ex 2302 30 10	(a) Common wheat flour having by weight on the dry product an ash content exceeding 1,10% but not exceeding 1,65% (b) Bran	87,72 10,26
		13	1101 00 00 (180)	Common wheat flour having by weight on the dry product an ash content exceeding 1,65% but not exceeding 1,90%	98,03
		14	1104 29 10	Hulled wheat (shelled or husked) whether or not sliced or kibbled ⁽³⁾	98,04
		15	1107 10 11 ex 1001 90 99 ex 2302 30 10 ex 2303 10 90	(a) Malt, unroasted, obtained from wheat, in the form of flour (b) Non-germinated common wheat (c) Bran (d) Rootlets	56,18 1,00 19,00 3,50
		16	1107 10 19 ex 1001 90 99 ex 2303 10 90	(a) Malt, unroasted, obtained from wheat, in a form other than of flour (b) Non-germinated common wheat (c) Rootlets	75,19 1,00 3,50
		17	1108 11 00 1109 00 00 ex 2302 30 10 ex 2303 10 90	(a) Wheat starch (b) Wheat gluten (c) Bran (d) Residues of starch manufacture	45,46 7,50 25,50 12,00

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CN Code	Description		Code (1)	Description	
1		2	3	4	5
1001 10 90	Durum wheat	18	1103 11 10	(a) Cereal meal 'Couscous' (4)	40,00
			1103 11 10	(b) And groats and meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	20,00
			1101 00 00	(c) Flour	15,00
			ex 2302 30 10	(d) Bran	20,00
		19	1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight	60,00
			1101 00 00	(b) Flour	15,00
			ex 2302 30 10	(c) Bran	20,00
		20	1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	67,00
			1101 00 00	(b) Flour	8,00
			ex 2302 30 10	(c) Bran	20,00
21	1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 1,30 % or more by weight	75,00		
	ex 2302 30 10	(b) Bran	20,00		
22	1902 19 10	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of less than 0,95 % by weight	59,88		
	1101 00 00	(b) Flour	15,00		
	ex 2302 30 10	(c) Bran	20,00		
23	1902 19 10	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of 0,95 % or more but less than 1,30 % by weight	66,67		
	1101 00 00	(b) Flour	8,00		
	ex 2302 30 10	(c) Bran	20,00		

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)	
CN Code	Description		Code (1)	Description		
1		2	3	4	5	
1001 10 90 (cont'd)		24	1902 19 10	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of 1,30% or more by weight	75,19	
			ex 2302 30 10	(b) Bran	19,00	
1001 10 90	Durum wheat	24a	1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, referred to dry matter, of less than 0,95 % by weight (*)	(*)	
			1101 00 00	(b) Flour	15,00	
			ex 2302 30 10	(c) Bran	20,00	
		24b	1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, referred to dry matter, of 0,95 % or more, but less than 1,30 % by weight (*)	(*)	
				1101 00 00	(b) Flour	8,00
				ex 2302 30 10	(c) Bran	20,00
		24c	1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, referred to dry matter, of 1,30 % or more by weight (*)	(*)	
				ex 2302 30 10	(b) Bran	19,00

(*) The standard rate of yield to be applied is based on the number of eggs used per kg of pasta produced, using the following formula :

$$\text{Numerical order 24a: } T = \frac{100}{167 - (X \times 1,6)} \times 100$$

$$24b: T = \frac{100}{150 - (X \times 1,6)} \times 100$$

$$24c: T = \frac{100}{133 - (X \times 1,6)} \times 100$$

X represents the number of eggs in shell (or the 50th of their weight expressed in grams of their equivalent in other egg products) used per kg of pasta produced, the result being given to two decimal points.

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	
1		2	3	4	5
1003 00 90	Barley	25	1102 90 10 (100)	(a) Barley flour, of an ash content, referred to dry matter, not exceeding 0,9% by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9% by weight	66,67
			ex 2302 30 10	(b) Bran	10,00
			ex 2302 30 90	(c) Sharps	21,50
		26	1103 19 30 (100)	(a) Barley groats and meal, of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9% by weight	64,52
1102 90 10 ex 2302 30 10 ex 2302 30 90	(b) Barley flour (c) Bran (d) Sharps		2,00 10,00 21,50		
27	1104 21 10 (100)	ex 2302 30 10 ex 2302 30 90	(a) Hulled (shelled or husked) barley, of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9% by weight ⁽³⁾	66,67	
			(b) Bran	10,00	
			(c) Sharps	21,50	
28	1104 21 30 (100)	ex 2302 30 10 ex 2302 30 90	(a) Hulled and sliced or kibbled barley, of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9% by weight ('Grütze' or 'Grueten') ⁽³⁾	66,67	
			(b) Bran	10,00	
			(c) Sharps	21,50	

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CN Code	Description		Code (1)	Description	
1		2	3	4	5
1003 00 90 (cont'd)		29	1104 21 50 (100) ex 2302 30 10 ex 2302 30 90	(a) Pearled barley (3), of an ash content, referred to dry matter, not exceeding 1% by weight (without talc) — First category (b) Bran (c) Sharps	50,00 20,00 27,50
		30	1104 21 50 (300) ex 2302 30 10 ex 2302 30 90	(a) Pearled barley (3), of an ash content, referred to dry matter, not exceeding 1% by weight (without talc) — Second category (b) Bran (c) Sharps	62,50 20,00 15,00
		31	1104 11 90 ex 2302 30 10 ex 2302 30 90	(a) Flaked barley, of an ash content, referred to dry matter, not exceeding 1% by weight and a crude fibre content, referred to dry matter, not exceeding 0,9% by weight (b) Bran (c) Sharps	66,67 10,00 21,33
		32	1107 10 91 ex 1003 ex 2302 30 10 ex 2303 10 90	(a) Malt, unroasted, other than obtained from wheat, in the form of flour (b) Barley, not germinated (c) Bran (d) Rootlets	56,18 1,00 19,00 3,50
		33	1107 10 99 ex 1003 ex 2303 10 90	(a) Malt, unroasted, other than obtained from wheat, in forms other than flour (b) Barley, not germinated (c) Rootlets	75,19 1,00 3,50
		34	1107 20 00 ex 1003 00 90 ex 2303 10 90	(a) Malt, roasted (b) Barley, not germinated (c) Rootlets	64,52 1,00 3,50
		1004 00 90	Oats	35	1102 90 30 (100)

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾	
CN Code	Description		Code ⁽¹⁾	Description		
1		2	3	4	5	
1004 00 90 (cont'd)				weight, of a moisture content not exceeding 11% by weight and of which the peroxydase is virtually inactivated	55,56	
			ex 2302 30 10	(b) Bran	33,00	
			ex 2302 30 90	(c) Sharps	7,50	
			36	1103 12 00 (100)	(a) Oat groats and meal, of an ash content, referred to dry matter, not exceeding 2,3% by weight, of a tegument content not exceeding 0,1% by weight, of a moisture content not exceeding 11% by weight and of which the peroxydase is virtually inactivated	55,56
				1102 90 30	(b) Flour	2,00
				ex 2302 30 10	(c) Bran	33,00
				ex 2302 30 90	(d) Sharps	7,50
			37	1104 22 10	Clipped oats	98,04
			38	1104 22 10 (100)	(a) Hulled (shelled or husked) oats, of an ash content, referred to dry matter, not exceeding 2,3% by weight, of a tegument content not exceeding 0,5% by weight, of a moisture content not exceeding 11% by weight and of which the peroxydase is virtually inactivated ⁽³⁾	62,50
				ex 2302 30 10	(b) Bran	33,00
			39	1104 22 30 (100)	(a) Hulled and sliced or kibbled oats, of an ash content, referred to dry matter, not exceeding 2,3% by weight, of a tegument content not exceeding 0,1% by weight, of a moisture content not exceeding 11% by weight and of which the peroxydase is virtually inactivated ('Grütze' or 'Grutten') ⁽³⁾	58,82
				ex 2302 30 10	(b) Bran	33,00
			ex 2302 30 90	(c) Sharps	3,50	

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CN Code	Description		Code (1)	Description	
1		2	3	4	5
1004 00 90 (cont'd)		40	1104 12 90 (100)	(a) Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by weight, of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	50,00
			ex 2302 30 10	(b) Bran	33,00
			ex 2302 30 90	(c) Sharps	13,00
		41	1104 12 90 (300)	(a) Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content exceeding 0,1 % but not exceeding 1,5 % by weight, of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	62,50
			ex 2302 30 10	(b) Bran	33,00
		1005 90 00	Maize, other	42	1102 20 10 (100)	(a) Maize flour, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	55,56
1104 30 90	(b) Maize germ				10,00
ex 2303 10 19	(c) Corn-gluten feed				21,30
43	1102 20 10 (100)			(a) Maize flour, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	71,43
	1104 30 90			(b) Maize germ	12,00
	ex 2302 10 10			(c) Bran	14,00
1005 90 00	Maize, other	44	ex 1102 20 10 (300)	(a) Maize flour, of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

Import goods		Numerical order	Compensating products		Quantity of Compensating products for each 100 kg of imported goods (kg) (?)
CN-code	Description		Code (*)	Description	
1		2	3	4	5
1005 90 00 (cont'd)		44 (a)	ex 1102 20 90 (100)	(a) Maize flour, of a fat content, referred to dry matter, exceeding 1,5 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50
		45	1103 13 19 (100)	(a) Maize groats and meal, of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight (*)	55,56
			1102 20 10 and 1102 20 90	(b) Maize flour	16,00
		1104 30 90	(c) Maize germ	12,00	
		ex 2302 10 10	(d) Bran	14,00	
		46	1103 13 19 (300)	(a) Maize groats and meal, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (*)	71,43
			1104 30 90	(b) Maize germ	12,00
			ex 2302 10 10	(c) Bran	14,00
		47	ex 1103 13 19 (500)	(a) Maize groats and meal, of a fat content, referred to dry matter, exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (*)	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50
		47 (a)	ex 1103 13 90 (100)	(a) Maize groats and meal, of a fat content, referred to dry matter, exceeding 1,5 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (*)	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CN Code	Description		Code (1)	Description	
1		2	3	4	5
		48	1104 19 50 (110)	(a) Flaked maize, of a fat content, referred to dry matter, not exceeding 0,9% by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7% by weight	62,50
			ex 2302 10 10	(b) Bran	35,50
		49	1104 19 50 (130)	(a) Flaked maize, of a fat content, referred to dry matter, not exceeding 1,3% by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8% by weight	76,92
			ex 2302 10 10	(b) Bran	21,08

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	
1		2	3	4	5
1005 90 00 (cont'd)		50	1104 19 50 (150)	(a) Flaked maize, of a fat content, referred to dry matter, exceeding 1,3% but not exceeding 1,7% by weight and of a crude fibre content, referred to dry matter, not exceeding 1% by weight	90,91
			ex 2302 10 10	(b) Bran	7,09
		51	1108 12 00	(a) Maize starch	62,11
				(b) The products shown under numerical order No 57	30,10
		52	1702 30 51 or 1702 30 91	(a) Glucose in the form of white crystalline powder, whether or not agglomerated ⁽⁷⁾	47,62
				(b) The products shown under numerical order No 57	30,10
		53	1702 30 59 or 1702 30 99	(c) Glucose waste	10,00
(a) Glucose, other than glucose in the form of white crystalline powder, whether or not agglomerated ⁽⁸⁾	62,11				
54	ex 2905 44 11 or ex 3823 60 11	(b) The products shown under numerical order No 57	30,10		
		(a) D-Glucitol (sorbitol) in aqueous solution containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content ⁽⁹⁾	58,14		
55	ex 2905 44 19 or ex 3823 60 19	(b) The products shown under numerical order No 57	30,10		
		(a) D-Glucitol (sorbitol) in aqueous solution containing more than 2% by weight of D-mannitol, calculated on the D-glucitol content ⁽¹⁰⁾	65,79		
56	ex 2905 44 91 ex 2905 44 99 ex 3823 60 91 or ex 3823 60-99	(a) D-Glucitol (sorbitol in powder)	40,82		
		(b) The products shown under numerical order No 57	30,10		

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg)							
CN Code	Description		Code (1)	Description	(a)	(b)	(c)	(d)	(e)	(f)		
1		2	3	4	5							
1005 90 00 (cont'd)		57		Complementary products to the compensating products found under numerical order Nos 51 to 56 (11)								
			1104 30 90	Maize germ	6,10	6,10						
			ex 1515	Maize oils					2,90	2,90	2,90	2,90
			ex 2303 10 11	Gluten				4,50		4,50	4,50	
			ex 2303 10 19	Corn-gluten feed	24,00	19,50	24,00	19,50	22,70	27,20		
			ex 2306 90 91	Germ oil-cake					3,20	3,20		
					30,10	30,10	30,10	30,10	30,10	30,10		
Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)							
CN Code	Description		Code (1)	Description	5							
1		2	3	4	5							
1006 01 91	Round grain paddy rice	58	1006 20 10	(a) Round grain husked rice	80,00							
			ex 1213 00 00	(b) Husks	20,00							
		59	1006 30 11	(a) Round grain semi-milled rice, non-parboiled	63,00							
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	7,00							
			1006 40 00	(c) Broken rice	10,00							
			ex 1213 00 00	(d) Husks	20,00							
		60	1006 30 11	(a) Round grain semi-milled rice, parboiled	68,00							
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00							
			1006 40 00	(c) Broken rice	6,00							
			ex 1213 00 00	(d) Husks	20,00							

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CN Code	Description		Code (1)	Description	
1		2	3	4	5
1006 10 91 (cont'd)		61	1006 30 91 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00 ex 1213 00 00	(a) Round grain wholly-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice (d) Husks	60,00 8,00 12,00 20,00
		62	1006 30 91 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00 ex 1213 00 00	(a) Round grain wholly-milled rice, parboiled (b) Rice flour or bran (c) Broken rice (d) Husks	65,00 8,00 7,00 20,00
1006 10 99	Long grain paddy rice	63	1006 20 90 ex 1213 00 00	(a) Long grain husked rice (b) Husks	80,00 20,00
1006 10 99	Long grain paddy rice of the quality: Spanish medium, Uruguay selection, Blue-rose, Arkrose, Calrose, Gulfrose, Magnolia, North-rose, Zenith, Nato, so-called Carolina of South America and USA medium	64	1006 30 19 1102 30 00 2302 20 10 or 2302 20 90 1006 40 00 ex 1213 00 00	(a) Long grain semi-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice (d) Husks	65,00 5,00 10,00 20,00
		65	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00 ex 1213 00 00	(a) Long grain semi-milled rice, parboiled (b) Rice flour or bran (c) Broken rice (d) Husks	67,00 7,00 6,00 20,00
1006 10 99	Long grain paddy rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	66	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00 ex 1213 00 00	(a) Long grain semi-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice (d) Husks	58,00 7,00 15,00 20,00
		67	1006 30 19	(a) Long grain semi-milled rice, parboiled	64,00

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾		
CN Code	Description		Code ⁽¹⁾	Description			
1		2	3	4	5		
1006 10 99 (cont'd)			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00		
			1006 40 00			(c) Broken rice	8,00
			ex 1213 00 00			(d) Husks	20,00
1006 10 99	Long grain paddy rice of other qualities	68	1006 30 19	(a) Long grain semi-milled rice, non-parboiled	58,00		
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00		
			1006 40 00		(c) Broken rice	16,00	
		69	ex 1213 00 00	(d) Husks	20,00		
			1006 30 19	(a) Long grain semi-milled rice, parboiled	62,00		
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	9,00		
1006 40 00	(c) Broken rice	9,00					
ex 1213 00 00	(d) Husks	20,00					
1006 10 99	Long grain paddy rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose, Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, so-called Carolina of South America and USA medium	70	1006 30 99	(a) Long grain wholly-milled rice, non-parboiled	63,00		
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00		
			1006 40 00		(c) Broken rice	11,00	
		71	ex 1213 00 00	(d) Husks	20,00		
			1006 30 99	(a) Long grain wholly-milled rice, parboiled	65,00		
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00		
1006 40 00	(c) Broken rice	7,00					
ex 1213 00 00	(d) Husks	20,00					
1006 10 99	Long grain paddy rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	72	1006 30 99	(a) Long grain wholly-milled rice, non-parboiled	55,00		
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	9,00		
			1006 40 00		(c) Broken rice	16,00	
		73	ex 1213 00 00	(d) Husks	20,00		
			1006 30 99	(a) Long grain wholly-milled rice, parboiled	60,00		
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	10,00		

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	
1		2	3	4	5
1006 10 99 (cont'd)			1006 40 00 ex 1213 00 00	(c) Broken rice (d) Husks	10,00 20,00
1006 10 99	Long grain paddy rice of other qualities	74	1006 30 99	(a) Long grain wholly-milled rice, non-parboiled	52,00
			1102 30 00 or 2302 20 10 or 2302 20 90 } 1006 40 00 ex 1213 00 00	(b) Rice flour or bran (c) Broken rice (d) Husks	9,00 19,00 20,00
1006 10 99	Long grain paddy rice of other qualities	75	1006 30 99	(a) Long grain wholly-milled-rice, parboiled	58,00
			1102 30 00 or 2302 20 10 or 2302 20 90 } 1006 40 00 ex 1213 00 00	(b) Rice flour or bran (c) Broken rice (d) Husks	11,00 11,00 20,00
1006 20 10	Round grain husked rice	76	1006 30 11	(a) Round grain semi-milled rice, non-parboiled	81,00
			1102 30 00 or 2302 20 10 or 2302 20 90 } 1006 40 00	(b) Rice flour or bran (c) Broken rice	9,00 10,00
			1006 30 11	(a) Long grain semi-milled rice, parboiled	84,00
		1102 30 00 or 2302 20 10 or 2302 20 90 } 1006 40 00	(b) Rice flour or bran (c) Broken rice	8,00 8,00	
1006 20 10	Round grain husked rice	78	1006 30 91	(a) Round grain wholly-milled rice, non-parboiled	77,00
			1102 30 00 or 2302 20 10 or 2302 20 90 } 1006 40 00	(b) Rice flour or bran (c) Broken rice	11,00 12,00
1006 20 10	Round grain husked rice	79	1006 30 91	(a) Round grain wholly-milled rice, parboiled	80,00
			1102 30 00 or 2302 20 10 or 2302 20 90 } 1006 40 00	(b) Rice flour or bran (c) Broken rice	10,00 10,00

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CN Code	Description		Code (1)	Description	
1		2	3	4	5
1006 20 90	Long grain husked rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose, Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, so-called Carolina of South America and USA medium	80	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain semi-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice	84,00 6,00 10,00
		81	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain semi-milled rice, parboiled (b) Rice flour or bran (c) Broken rice	86,00 7,00 7,00
1006 20 90	Long grain semi-milled rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	82	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 10 06 40 00	(a) Long grain semi-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice	76,00 9,00 15,00
		83	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain semi-milled rice, parboiled (b) Rice flour or bran (c) Broken rice	86,00 7,00 7,00
1006 20 90	Long grain semi-milled rice of other qualities	84	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain semi-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice	71,00 9,00 20,00
		85	1006 30 19 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain semi-milled rice, parboiled (b) Rice flour or bran (c) Broken rice	82,00 9,00 9,00
1006 20 90	Long grain husked rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose	86	1006 30 99 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain wholly-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice	77,00 11,00 12,00

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (*)
CN Code	Description		Code (*)	Description	
1		2	3	4	5
1006 20 90 (cont'd)	Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, so-called Carolina of South America and USA medium	87	1006 30 99	(a) Long grain wholly-milled rice, parboiled	81,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	9,00
			ex 1006 40 00	(c) Broken rice	10,00
1006 20 90	Long grain husked rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	88	1006 30 99	(a) Long grain wholly-milled rice, non-parboiled	73,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	10,00
			1006 40 00	(c) Broken rice	17,00
		89	1006 30 99	(a) Long grain wholly-milled rice, parboiled	83,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	9,00
1006 20 90	Long grain husked rice of other qualities	90	1006 30 99	(a) Long grain wholly-milled rice, non-parboiled	67,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	11,00
			1006 40 00	(c) Broken rice	22,00
		91	1006 30 99	(a) Long grain wholly-milled rice, parboiled	78,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	11,00
			1006 40 00	(c) Broken rice	11,00
1006 30 11	Round grain semi-milled rice	92	1006 30 91	(a) Round grain wholly-milled rice, non-parboiled	95,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	3,00
		93	1006 30 91	(a) Round grain wholly-milled rice, parboiled	97,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	1,00
			1006 40 00	(c) Broken rice	2,00

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	
1		2	3	4	5
1006 30 19	Long grain semi-milled rice of the quality: Spanish medium, Uruguay selection, Blue rose, Arkrose, Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, so-called Carolina of South America and USA medium	94	1006 30 99 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain wholly-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice	93,00 2,00 5,00
		95	1006 30 99 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain wholly-milled rice, parboiled (b) Rice flour or bran (c) Broken rice	96,00 2,00 2,00
1006 30 19	Long grain semi-milled rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	96	1006 30 99 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain wholly-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice	92,00 3,00 5,00
		97	1006 30 99 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain wholly-milled rice, parboiled (b) Rice flour or bran (c) Broken rice	95,00 2,00 3,00
1006 30 19	Long grain semi-milled rice of other qualities	98	1006 30 99 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain wholly-milled rice, non-parboiled (b) Rice flour or bran (c) Broken rice	91,00 3,00 6,00
		99	1006 30 99 1102 30 00 or 2302 20 10 or 2302 20 90 1006 40 00	(a) Long grain wholly-milled rice, parboiled (b) Rice flour or bran (c) Broken rice	94,00 3,00 3,00
1006 30 91 1006 30 99	Wholly-milled rice	100	1006 30 91 1006 30 99	Wholly-milled rice, polished, glazed or packed ⁽¹²⁾	100,00
1006 30 91	Round grain wholly-milled rice	101	1904 10 30	'Puffed rice'	60,61
1006 30 99	Long grain wholly-milled rice	102	1904 90 90	Pre-cooked rice ⁽¹³⁾	84,00

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CN Code	Description		Code (1)	Description	
1		2	3	4	5
1006 40 00	Broken rice	103	1102 30 00	Rice flour	94,34
		104	1103 14 00	Rice groats and meal	94,34
		105	1104 19 91	Rice, flaked	94,34
1509 10 10 1510 00 10	Olive oil, untreated	106	ex 1509 90 00 and ex 1510 00 90 ex 1519 20 00	(a) Olive oil, refined . (b) Acid oils from refining	98,00 (14)
1801 00 00	Cocoa beans, whole or broken, raw	107	ex 1801 00 00	(a) Cocoa beans, whole or broken, shelled and roasted	76,3
			1802 00 00	(b) Cocoa shells, husks, skins and waste	16,7
1801 00 00	Cocoa beans, whole or broken, raw or roasted	108	ex 1803	(a) Cocoa paste	76,3
			1802 00 00	(b) Cocoa shells, husks, skins and waste	16,7
		109	ex 1803 20 00	(a) Cocoa paste, defatted, containing not more than 14% of fats	40,3
			ex 1804 00 00 1802 00 00	(b) Cocoa butter (c) Cocoa shells, husks, skins and waste	36,0 16,7
110	ex 1803 20 00	(a) Cocoa paste, defatted, containing more than 14% but not more than 18% of fats	42,7		
	ex 1804 00 00 1802 00 00	(b) Cocoa butter (c) Cocoa shells, husks, skins and waste	33,6 16,7		
111	ex 1803 20 00	(a) Cocoa paste, defatted, containing more than 18% of fats	44,8		
	ex 1804 00 00 1802 00 00	(b) Cocoa butter (c) Cocoa shells, husks, skins and waste	31,5 16,7		

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾		
CN Code	Description		Code ⁽¹⁾	Description			
1		2	3	4	5		
1801 00 00 (cont'd)		112	ex 1804 00 00	(a) Cocoa butter	36,0		
			ex 1805 00 00	(b) Cocoa powder, defatted, containing not more than 14 % of fats ⁽¹⁵⁾	40,3		
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7		
		113	ex 1804 00 00	(a) Cocoa butter	33,6		
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 14 % but not more than 18 % of fats ⁽¹⁵⁾	42,7		
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7		
		114	ex 1804 00 00	(a) Cocoa butter	31,5		
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 18 % of fats ⁽¹⁵⁾	44,8		
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7		
		1803 10 00	Cocoa paste not defatted	115	ex 1804 00 00	(a) Cocoa butter	46,7
					ex 1803 20 00	(b) Cocoa paste, defatted, containing not more than 14 % of fats	52,2
				116	ex 1804 00 00	(a) Cocoa butter	43,6
ex 1803 20 00	(b) Cocoa paste, defatted, containing more than 14 % but not more than 18 % of fats				55,3		
117	ex 1804 00 00			(a) Cocoa butter	40,8		
	ex 1803 20 00			(b) Cocoa paste, defatted, containing more than 18 % of fats	58,1		
118	ex 1804 00 00			(a) Cocoa butter	46,7		
	ex 1805 00 00			(b) Cocoa powder, defatted, containing not more than 14 % of fats ⁽¹⁵⁾	52,2		

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	
1		2	3	4	5
1803 10 00 (cont'd)		119	ex 1804 00 00	(a) Cocoa butter	43,6
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 14% but not more than 18% of fat ⁽¹⁵⁾	55,3
		120	ex 1804 00 00	(a) Cocoa butter	40,8
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 18% of fat ⁽¹⁵⁾	58,1
1803 20 00	Cocoa paste (in bulk or in block), defatted	121	1805 00 00	Cocoa powder, unsweetened ⁽¹⁵⁾	99
1701 99 10	White sugar	122	ex 2905 44 or ex 3823 60	(a) D-Glucitol (sorbitol) in powder or D-glucitol (sorbitol) in aqueous solution referred to dry matter	78,28
			2905 43 00	(b) D-Mannitol (mannitol)	16,06
1703	Molasses	123	2102 10 31	Dried bakers' yeasts ⁽¹⁶⁾	23,53
		124	2102 10 39	Other bakers' yeasts ⁽¹⁷⁾	80,00

⁽¹⁾ The subheadings in this column correspond to those in the combined nomenclature. When further subdivision has been necessary this is shown in parentheses (). These subdivisions correspond to those used in the regulations fixing export refunds.

⁽²⁾ Lesses are calculated by subtracting from 100 the sum of the quantities shown in this column.

⁽³⁾ Hulled grains are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68 (OJ No L 149, 29. 6. 1968, p. 46).

⁽⁴⁾ Cereal meal with an ash content, referred to dry matter, of less than 0,95% by weight and a rate of passage through a sieve with an aperture of 0,25 mm of less than 10% by weight.

⁽⁵⁾ Pearled grains are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68 (OJ No L 149, 29. 6. 1968, p. 46).

⁽⁶⁾ This concerns maize groats and meal:

— of which a percentage not exceeding 30% by weight passes through a sieve with an aperture of 315 micrometers, or

— of which a percentage not exceeding 5% by weight passes through a sieve with an aperture of 150 micrometers.

⁽⁷⁾ For glucose in the form of white crystallins powder, of a concentration other than 92%, the quantity to be shown is 43,81 kilograms of D-glucitol anhydrate per 100 kilograms of maize.

⁽⁸⁾ For glucose other than in the form of white crystallins powder, of a concentration other than 82%, the quantity to be shown is 50,93 kilograms of D-glucitol anhydrate per 100 kilograms of maize.

⁽⁹⁾ For D-glucitol, of a concentration other than 70%, the quantity to be shown is 40,7 kilograms of D-glucitol per 100 kilograms of maize.

⁽¹⁰⁾ For D-glucitol, of a concentration other than 70%, the quantity to be shown is 46,1 kilograms of D-glucitol anhydrate per 100 kilograms of maize.

⁽¹¹⁾ For the application of the alternatives (a) to (f), the real results from the operations have to be taken into account.

⁽¹²⁾ For the purposes of completing the arrangements, the quantity of broken rice obtained shall correspond to the quantity of broken rice as determined at the time of importation for processing of rice under subheading 10.06 B II b). In the case of polishing, this quantity shall be increased by 2% of the imported rice excluding the broken rice as determined at importation.

⁽¹³⁾ Pre-cooked rice is constituted by bleached rice in grains undergoing a pre-cooking and partial dehydration intended to facilitate final cooking.

⁽¹⁴⁾ The double quantity of olsic acid contained in the untreated olive oil has to be deducted from the quantity of refined olive oil shown in column 5 and constitutes the quantity of acid oils from refining.

⁽¹⁵⁾ In the case of soluble cocoa, add 1,5% alkaline to the quantity shown in column 5.

⁽¹⁶⁾ Yield fixed for bakers' yeast, with a content in the dry matter of 95%, obtained from beet molasses brought to 48% of total sugar, or of cane molasses brought to 52% of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of beet molasses brought to 48% of total sugar, or of cane molasses brought to 52% of total sugar.

⁽¹⁷⁾ Yield fixed for bakers' yeast content in the dry matter of 28% obtained from beet molasses brought to 48% of total sugar, or of cane molasses brought to 52% of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of best molasses brought to 48% of total sugar, or of cane molasses brought to 52% of total sugar.

EUROPEAN COMMUNITY

1 Holder of inward processing authorization

Person to be contacted:

2 Importer authorized to enter the goods described in box 4 for inward processing

Person to be contacted:

INFORMATION SHEET

INF 5

No A / 000000

**INWARD PROCESSING
TRIANGULAR TRAFFIC**

Original

3 Authorization issued at on _____
Day Month Year

under No _____ and valid until _____ included
Day Month Year

USE OF THE INFORMATION SHEET

- A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant.
- B. The original and copies Nos 2 and 3 must then be submitted to the customs office of exit from the Community customs territory. That office shall complete box 10 and return the original and the two copies to the person who submitted them.
- C. The original and copies Nos 2 and 3 must be lodged at a competent customs office in support of the declaration for internal processing of import goods. That office shall complete boxes 11 to 14, return the original to the declarant, retain copy No 2 and send copy No 3 to the customs office mentioned in box 7.

4 Description of import goods to be entered for inward processing	5 Commodity code
	6 Net quantity
7 Name and address of customs office competent for controlling the inward processing	8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing

INFORMATION TO BE SUPPLIED ON EXPORT

9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on _____
Day Month Year Stamp:

Last day for import: _____
Day Month Year

Identification measures taken:

Customs office:

10 The compensating products have left the customs territory of the Community on _____
Day Month Year Stamp:

Remarks:

Customs office:

INFORMATION TO BE SUPPLIED ON IMPORT

11 The declaration for inward processing of the goods described in box 4 has been accepted on _____ <small>Day Month Year</small>	Stamp:	12 Net quantity
Remarks		13 Customs value
Customs office:		14 Currency

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS**NOTES****A. General notes**

1. Boxes 1 to 8 are to be filled in by the holder of the inward processing authorization.
2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be approved by the person filling in the sheet and endorsed by the customs authority which issued it.

B. Special notes referring to the relevant box numbers

1. and 2. Give the name or business name and full address including the postal code, if any, and the name of the Member State. In the case of a legal person, the name of the person responsible should also be given.
4. Give the description of the import goods in accordance with the terms of the authorization. The Common Customs Tariff subheading is indicated for information only. The quantity must be expressed in units of the metric system: kg net, litres, m², etc.
14. National currencies are to be indicated as follows:
 - BEF for Belgian francs
 - FRF for French francs
 - LUF for Luxembourg francs
 - DKK for Danish kroner
 - GBP for pounds sterling
 - ESP for Spanish pesetas
 - PTE for Portuguese escudos
 - DEM for German marks
 - ITL for Italian lire
 - NLG for Dutch guilders
 - IEP for Irish pounds
 - GRD for Greek drachmas

EUROPEAN COMMUNITY

<p>1 Holder of inward processing authorization</p> <p>Person to be contacted:</p>	<div style="font-size: 2em; font-weight: bold; margin-bottom: 10px;">INF 5</div> <p>INFORMATION SHEET</p> <p>No A / 000000</p> <p>Copy No 1</p> <p>INWARD PROCESSING</p> <p>TRIANGULAR TRAFFIC</p>
<p>2 Importer authorized to enter the goods described in box 4 for inward processing</p> <p>Person to be contacted:</p>	<p>3 Authorization issued at on _____</p> <p style="text-align: center; margin-left: 100px;">Day Month Year</p> <p>under No _____ and valid until _____ included</p> <p style="text-align: center; margin-left: 100px;">Day Month Year</p>

USE OF THE INFORMATION SHEET

- A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant
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<p>4 Description of import goods to be entered for inward processing</p>	<p>5 Commodity code</p>			
<p>6 Net quantity</p>				
<p>7 Name and address of customs office competent for controlling the inward processing</p>	<p>8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing</p>			
<p>INFORMATION TO BE SUPPLIED ON EXPORT</p>				
<p>9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on _____</p> <p style="text-align: center; margin-left: 100px;">Day Month Year</p> <p>Last day for import: _____</p> <p style="text-align: center; margin-left: 100px;">Day Month Year</p> <p>Identification measures taken:</p> <p>Customs office:</p>				
<p>10 The compensating products have left the customs territory of the Community on _____</p> <p style="text-align: center; margin-left: 100px;">Day Month Year</p> <p>Remarks:</p> <p>Customs office:</p>				
<p>INFORMATION TO BE SUPPLIED ON IMPORT</p>				
<p>11 The declaration for inward processing of the goods described in box 4 has been accepted on _____</p> <p style="text-align: center; margin-left: 100px;">Day Month Year</p> <p>Remarks</p> <p>Customs office:</p>	<p>Stamp:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">12 Net quantity</td> </tr> <tr> <td style="padding: 2px;">13 Customs value</td> </tr> <tr> <td style="padding: 2px;">14 Currency</td> </tr> </table>	12 Net quantity	13 Customs value	14 Currency
12 Net quantity				
13 Customs value				
14 Currency				

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS**NOTES****A. General notes**

1. Boxes 1 to 8 are to be filled in by the holder of the inward processing authorization.
2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be approved by the person filling in the sheet and endorsed by the customs authority which issued it.

B. Special notes referring to the relevant box numbers

1. and 2. Give the name or business name and full address including the postal code, if any, and the name of the Member State. In the case of a legal person, the name of the person responsible should also be given.
4. Give the description of the import goods in accordance with the terms of the authorization. The Common Customs Tariff subheading is indicated for information only. The quantity must be expressed in units of the metric system: kg net, litres, m², etc.
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 - FRF for French francs
 - LUF for Luxembourg francs
 - DKK for Danish kroner
 - GBP for pounds sterling
 - ESP for Spanish pesetas
 - PTE for Portuguese escudos
 - DEM for German marks
 - ITL for Italian lire
 - NLG for Dutch guilders
 - IEP for Irish pounds
 - GRD for Greek drachmas

EUROPEAN COMMUNITY

<p>1 Holder of inward processing authorization</p> <p><input type="checkbox"/></p> <p>Person to be contacted:</p>	<div style="display: flex; justify-content: space-between;"> <div style="font-size: 2em; font-weight: bold; margin: 0;">INF5</div> <div style="text-align: right; font-size: 0.8em;"> INFORMATION SHEET No A / 000000 </div> </div> <p style="margin: 5px 0;">Copy No 2</p> <p style="margin: 5px 0; font-weight: bold; text-align: center;">INWARD PROCESSING</p> <p style="margin: 5px 0; font-weight: bold; text-align: center;">TRIANGULAR TRAFFIC</p>
<p>2 Importer authorized to enter the goods described in box 4 for inward processing</p> <p>Person to be contacted:</p>	<p>3 Authorization issued at on _____</p> <p style="text-align: center; font-size: 0.8em;">Day Month Year</p> <p>under No _____ and valid until _____ included</p> <p style="text-align: center; font-size: 0.8em;">Day Month Year</p>

USE OF THE INFORMATION SHEET

- A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant.
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<p>4 Description of import goods to be entered for inward processing</p>	<p>5 Commodity code</p>
	<p>6 Net quantity</p>
<p>7 Name and address of customs office competent for controlling the inward processing</p>	<p>8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing</p>

INFORMATION TO BE SUPPLIED ON EXPORT

<p>9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on _____</p> <p style="text-align: center; font-size: 0.8em;">Day Month Year</p> <p>Last day for import: _____</p> <p style="text-align: center; font-size: 0.8em;">Day Month Year</p> <p>Identification measures taken:</p> <p>Customs office:</p>	<p>Stamp:</p>
<p>10 The compensating products have left the customs territory of the Community on _____</p> <p style="text-align: center; font-size: 0.8em;">Day Month Year</p> <p>Remarks:</p> <p>Customs office:</p>	<p>Stamp:</p>

INFORMATION TO BE SUPPLIED ON IMPORT

<p>11 The declaration for inward processing of the goods described in box 4 has been accepted on _____</p> <p style="text-align: center; font-size: 0.8em;">Day Month Year</p> <p>Remarks</p> <p>Customs office:</p>	<p>Stamp:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">12 Net quantity</td> </tr> <tr> <td style="padding: 2px;">13 Customs value</td> </tr> <tr> <td style="padding: 2px;">14 Currency</td> </tr> </table>	12 Net quantity	13 Customs value	14 Currency
12 Net quantity				
13 Customs value				
14 Currency				

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

NOTES**A. General notes**

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B. Special notes referring to the relevant box numbers

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 - PTE for Portuguese escudos
 - DEM for German marks
 - ITL for Italian lire
 - NLG for Dutch guilders
 - IEP for Irish pounds
 - GRD for Greek drachmas

EUROPEAN COMMUNITY

1 Holder of inward processing authorization

Person to be contacted:

2 Importer authorized to enter the goods described in box 4 for inward processing

Person to be contacted:

INF 5 INFORMATION SHEET
 No A / 000000
 Copy No 3 INWARD PROCESSING
 TRIANGULAR TRAFFIC

3 Authorization issued at on _____
Day Month Year

under No _____ and valid until _____ included
Day Month Year

USE OF THE INFORMATION SHEET

- A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant.
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4 Description of import goods to be entered for inward processing	5 Commodity code
	6 Net quantity
7 Name and address of customs office competent for controlling the inward processing	8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing

INFORMATION TO BE SUPPLIED ON EXPORT

9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on _____
Day Month Year

Stamp: _____

Last day for import: _____
Day Month Year

Identification measures taken:

Customs office:

10 The compensating products have left the customs territory of the Community on _____
Day Month Year

Stamp: _____

Remarks:

Customs office:

INFORMATION TO BE SUPPLIED ON IMPORT

11 The declaration for inward processing of the goods described in box 4 has been accepted on _____
Day Month Year

Stamp: _____

Remarks

Customs office:

12 Net quantity	
13 Customs value	
	14 Currency

15 REQUEST FOR VERIFICATION A POSTERIORI

The responsible office shown below requests that the authenticity of this information sheet and the accuracy of the information it contains be verified

Place:

Date:

Day	Month	Year	

 Official stamp

Signature

Responsible office

16 RESULT OF VERIFICATION

The control carried out by the responsible office shown below confirms that this information sheet (*) has been correctly stamped by the competent authorities indicated and that the information it contains is accurate:
 gives rise to the remarks annexed hereto.

Place:

Date:

Day	Month	Year	

 Official stamp

Signature

Responsible office

(*) Mark in the appropriate box.

NOTES**A. General notes**

1. Boxes 1 to 8 are to be filled in by the holder of the inward processing authorization.
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4. Give the description of the import goods in accordance with the terms of the authorization. The Common Customs Tariff subheading is indicated for information only. The quantity must be expressed in units of the metric system: kg net, litres, m³, etc.
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PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

PROVISIONS REGARDING INFORMATION SHEET INF 5

1. The form on which the INF 5 information sheet is to be drawn up shall be printed on white paper free of mechanical pulp, dressed for writing purposes and shall weigh between 40 and 65 g/m².
 2. The size of the form shall be 210 × 297 mm.
 3. Member States shall be responsible for having the form printed. The form shall bear an individual serial number.
 4. The form shall be printed in one of the official languages of the European Communities designated by the competent authorities of the Member State issuing the sheet. Boxes 1 to 8 shall be filled in in one of the official languages of the European Communities designated by the competent customs authority of the Member State issuing the sheet. The competent authorities of the Member State which is to supply the information or make use of it may request that the information contained in the form submitted to them be translated into the official language, or one of the official languages, of that Member State.
-

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

ANNEX VII

COMPENSATING PRODUCTS TO WHICH SPECIFIC DUTIES MAY APPLY UNDER THE FIRST INDENT OF ARTICLE 21 (1) (a)
OF THE BASIC REGULATION

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
1	ex Chapter 2	Edible meat offal	Any working or processing
2	ex 2001	Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	0209 00 11 or 0209 00 19	Subcutaneous pig fat	Slaughtering swine, working or processing the meat
4	0209 00 30		
5	ex 0304	Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
6	ex 0404	Whey	Processing fresh milk
7	ex 0404	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
8	ex 0407 00	Unfertilized eggs	Incubation and hatching of day-old chicks
9	0502	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
10	0503 00 00	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Any working or processing
11	0504 00 00	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering animals of Chapter 1
12	0511 91 10	Fish waste	Any working or processing
13	ex 0505 90 00	Powder and waste of feathers or parts of feathers	Any working or processing
14	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	Any working or processing
15	ex 0507	Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing
16	ex 0508 00 00	Powder and waste of shells	Any working or processing
17	ex 0510 00 00	Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1
18	ex 0511 91 90	Shrimps' shells	Removing the shells from shrimps
19	ex 0511 99 90	Heads	Slaughtering and cutting animals of Chapter 1
20	ex 0511 99 90	Blood	Slaughtering animals of Chapter 1
21	ex 0511 99 90	Eggshells	Separating eggs from shells
22	ex 0511 99 10	Scraps of rind	Skinning of pigmeat

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
23	ex 0712	Waste from vegetables	Cutting, slicing, breaking, pulverizing and mixing goods falling within heading No 07.04
24	ex 0713	Waste from leguminous vegetables	Cutting, slicing, breaking and pulverizing goods falling within heading No 07.05
25	ex 0901	Broken coffee	Working or processing raw coffee
26	0901 30 00	Husks and skins	Roasting raw coffee
27	ex 0902 20 00 ex 0902 40 00	Tea powder	Working or processing raw tea, putting into tea-bags
28	ex 0904 20 39 ex 0904 20 90	Pimento waste	Cleaning, crushing, grinding and sifting of dried fruit of the genus 'Capsicum'
29	1006 40 00	Broken rice	Working or processing of rice
30	1104	Grains, not otherwise worked than kibbled	Working or processing cereals
31	1104 30	Germ of cereals, whole, rolled, flaked or ground	Working or processing cereals
32	1109 00 00	Wheat gluten, whether or not dried	Working or processing wheat
33	ex 1209	Waste of beet seeds (broken or sterile seeds, seeds with poor germination capacity or unsuitable for machine drilling)	Cleaning, sifting, polishing and scouring of sugar beet
34	ex 1213 00 00	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Working or processing cereals
35	1501 00 11 and 1501 00 19	Lard and other pig fat	Slaughtering swine
36	ex 1502 00	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle, sheep or goats, working or processing the meat
37	ex 1504	Fish oils	Processing fish into fillets
38	ex 1506 00 00	Other animal oils and fats	Removing fat from meat, bones or waste
39	ex 1515 21 90	Maize (germ) oil	Processing maize
40	ex 1519	Industrial fatty acids, acid oils from refining	1. Refining fats and oils of Chapter 15 2. Fractionated distilling of fatty acids
41	1519 11 00	Stearic acid	Manufacturing erucic acid
42	ex 1520	Glycerol	Knacking or refining fats and oils of Chapter 15
43	1522 00 10	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing
44	ex 1702 30 99	Waste from the crystallization of starch sugar	Processing maize into glucose
45	1703	Molasses	Processing sugars
46	1802 00 00	Cocoa shells, husks, skins and waste	Any working or processing
47	2102	Natural yeasts	Producing beer
48	ex 2208 90 91 and ex 2208 90 99	Heads and tails from distillation (undenatured ethyl alcohol of an alcoholic strength of less than 80 % vol) and distilled wine (heads and tails from distillation, unconcentrated)	Distilling crude ethyl alcohol or wine
49	ex Chapter 23	Residues and waste from the food industries	Any working or processing

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
50	ex 2401	Ribs, stalks, waste from tobacco	Manufacturing cigarettes, cigars, cheroots or smoking tobacco; blending of
51	ex 2525	Mica waste	Any working or processing
52	2619 00	Slags, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
53	2620	Ash and residues (other than those of subheading 2619 00), containing metals or metallic compounds	Any working or processing
54	2621 00 00	Other slag and ash, including kelp	Any working or processing
55	ex 2705 00 00	Gas	Carbonizing coal
56	ex 2706 00 00	Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonizing coal
57	ex 2707	First runnings and residues from distillation	Distilling phenols
58	ex 2711 21 00 and ex 2711 29 00	Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene
59	2712 10 10	Crude petroleum jelly	Refining crude paraffin
60	ex 2712 90	Other mineral waxes, whether or not coloured	Any working or processing
61	2713 20 00	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
62	ex 2806 10 00	Hydrochloric acid	Manufacturing various chemical products from fluorspar, hydrogen fluoride, 2,6-diisopropylaniline, and from silicon tetrachloride
63	ex 2807 00 10	Sulphuric acid	Manufacturing sulphonamides
64	2811 21 00	Carbon dioxide	1. Manufacturing beer 2. Producing ethyl alcohol and spirituous beverages
65	ex 2811	Hexafluorosilicic acid (fluorosilicic acid)	Processing fluorspar into hydrogen fluoride
66	ex 2812 10 90	Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
67	ex 2825 90 10	Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
68	ex 2833	Iron sulphate	Manufacturing cold-rolled sheets and plates of iron or steel from coils
69	ex 2833 29 90	Calcium sulphate	Processing fluorspar into hydrogen fluoride
70	ex 2846 90 00	Gadolinium oxide	Recovering gallium and gallium oxide from scrap (processing waste from gadolinium/gallium oxide compound — $Gd_3Ga_5O_{12}$)
71	ex 2902 30	Toluene	Manufacturing polystyrene from ethylbenzene
72	ex 2902 90 90	alpha-Methylstyrene	Manufacturing acetone or phenol from cumene
73	2903	Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
74	2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
75	2905 11 00	Methanol	Manufacturing fatty alcohols
76	2909	Ethers, ether-alcohols and other products falling within heading No 29.09	Manufacturing products based on hydroquinone
77	2915 21 00	Acetic acid	Manufacturing vitamins from acetic anhydride
78	ex 2941 10 00	Penicillin, impure (residues from sieving)	Manufacturing medicaments
79	ex 3503 00	Waste of gelatine	Processing pharmaceutical gelatines into capsules
80	ex 3805 90 00	Crude dipentene	Manufacturing hydroperoxide of pinene (1R, 2R, 4R)-bornyl-acetate (isobornyl acetate), camphor or camphene from alpha-pinene
81	3806 90 00	Rosin spirits and oils	Manufacturing rosin sodium soaps and rosin potassium
82	ex 3823 90 99	Fusel oil	Producing ethyl alcohol and spirituous beverages
83	ex 3815	Non-usable catalysts	Producing catalysts from aluminium silicate
84	ex 3823 90 99	Camphor oils	Manufacturing camphor from alphapinene
85	ex 3823 90 99	Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee
86	ex 3823 90 99	Residues of calcined gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
87	ex 3823 90 99	Molasses, freed of sugar	Manufacturing citric acid from white sugar
88	ex 3823 90 99	Residues from processing sorbosa	Manufacturing ascorbic acid from glucose
89	ex 3823 90 99	Sodium sulphate in solution	Manufacturing dihydroxystearic acid from crude castor oil
90	ex 3823 90 99	Residues from the manufacture of cumene	Manufacturing acetone, phenol and alpha-methylstyrene
91	ex Chapter 39	Scrap and waste	Any working or processing
92	ex 4004 00 00	Waste and parings of unhardened rubber: scrap of unhardened rubber fit only for the recovery of rubber	Any working or processing
93	4017 00 19	Scrap, waste and powder of hardened rubber	Any working or processing
94	4101, 4102 and 4103	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Skinning animals of Chapter 1
95	4110 00 00	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather, leather dust, powder and flour	Any working or processing
96	4302 20 00	Pieces or cuttings, of furskin, tanned or dressed, not assembled	Manufacturing furs
97	ex Chapter 44	Wood waste and cuttings of wood, including sawdust	Any working or processing
98	ex 4501	Waste cork	Any working or processing

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
99	4707	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Any working or processing
100	ex Section XI	Woven and knitted fabrics, finished, with evident faults (so-called 'second choice goods')	Working and processing woven and knitted fabrics of all kinds
101	5003	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
102	5103	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Any working or processing
103	5104 00 00	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Any working or processing
104	5202	Cotton waste (including pulled or garnetted rags) not carded or combed	Any working or processing
105	ex 5301	Flax tow and waste (including pulled or garnetted rags)	Any working or processing
106	ex 5302	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
107	ex 5303	Tow and waste (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
108	ex 5304	Waste of fibres (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
109	ex 5305	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
110	ex 5305	Ramie noils and waste (including pulled or garnetted rags)	Any working or processing
111	ex 5503 ex 5504	Acrylic and viscose fibres (of inferior quality with evident faults)	Manufacturing acrylic and viscose textile fibres
112	ex 5505	Waste (including yarn waste and pulled or garnetted rags) or man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	Any working or processing
113	6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables	Any working or processing
114	7001 00	Waste glass (cullet)	Any working or processing
115	7105	Dust and powder of natural or synthetic precious or semi-precious stones	Any working or processing
116	7112	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	Any working or processing
117	ex 7202 21 and ex 7202 29 00	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
118	7204	Waste and scrap metal of iron or steel	Any working or processing
119	ex 7208 and ex 7211	Off-cuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots of laminated slabs of un-alloyed steel

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
120	ex 7218, ex 7222, ex 7224 and ex 7228	Recoverable off-cuts from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
121	ex 7226 10	Scrap of alloy steel from cutting of 'electrical' steel hoop and strip	Manufacturing transformers from 'electrical' steel hoop and strip
122	ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of so-called 'electrical' sheets	Manufacturing transformers from 'electrical' sheets
123	ex 7219, ex 7220, ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs
124	ex 7308	Metal runners with welds	Manufacturing metal runners from hoop or strip
125	7404 00	Copper waste and scrap	Any working or processing
126	7503 00	Nickel waste and scrap	Any working or processing
127	7602 00	Aluminium waste and scrap	Any working or processing
128	8104 20 00	Magnesium waste (excluding shavings of uniform size) and scrap	Any working or processing
129	ex 8112 11 00	Beryllium waste and scrap	Any working or processing
130	7802 00	Lead waste and scrap	Any working or processing
131	ex 7804 11 00	Recoverable waste from lead foil coated on both sides	Manufacturing lead foil coated on both sides for photographic use from vinyl sheets and coating paper
132	7902 00 00	Zinc waste and scrap	Any working or processing
133	8002 00 00	Tin waste and scrap	Any working or processing
134	8101 91 90	Tungsten (wolfram) waste and scrap	Any working or processing
135	8102 91 90	Molybdenum waste and scrap	Any working or processing
136	8103 10 90	Tantalum waste and scrap	Any working or processing
137	ex 8105, ex 8106, ex 8107, ex 8108, ex 8109, ex 8110, ex 8111 and ex 8112	Waste and scrap of other base metals	Any working or processing
138	ex Chapter 84 ex Chapter 85 ex 8708 ex Chapter 90	Redundant parts	Modification or conversion of machinery and mechanical appliances, electrical equipment, measuring, checking and precision instruments and the like to comply with other technical standards'

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

No	CN code and description of the compensating products		Processing operations from which they result
1	2		3
'5a	ex 0305	Off-cuts from operations referred to in column 3	Smoking and slicing of fish
90a	3823 90 99	Residues	Manufacture of 1,4-butanediol 1,4-butanediol and tetrahydrofuran from methanol
90b	3823 90 99	Waste, mixed with caffeine, coffee wax, water and impurities ("effluents")	Decaffeination and specific treatment to reduce the stimulant content of the raw coffee
139	Chapters 84, 85, 88 and 90	Components and spare parts of machines, apparatus, aircraft and other devices	Repair or overhaul (setting and cleaning by electrical or mechanical methods) and recondi- tioning (replacement of working parts) of machines, apparatus, aircraft and other devices
140	8708	Parts and accessories for motor vehicles	Adapting motor vehicles for particular purposes'

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

ANNEX VIII

Member State :

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**INWARD PROCESSING RELIEF
ARRANGEMENTS**

**Return of information
as required by Article 70 (3) (a)
of Regulation (EEC)
No 3677/86**

Year :

Authorizations granted

during the month of

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed			Main compensating products		Month / year of expiry of authorization	Code (?)
	Subheading of the combined nomenclature	Estimated value	Estimated quantity (1)	Subheading of the combined nomenclature			
1	2	3	4	5	6	7	

(1) Quantity : (a) weight (tonnes); (b) no of units; (c) hectolitres (hl); (d) length : (m).

(2) When the authorization has been granted on the basis of more codes referring to the economic conditions only the decisive code is to be indicated.

Note: The information concerning quality or description is to be supplied on request, if the need arises.

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

ANNEX IX

Member State :	INWARD PROCESSING RELIEF ARRANGEMENTS Return of information as required by Article 70 (3) (b) of Regulation (EEC) No 3677/86	Year : Applications rejected during the month of
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(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed				Main compensating products	Reason for rejection of application
	Subheading of the combined nomenclature	Estimated value	Estimated quantity (1)	Description / Quantity (2)	Subheading of the combined nomenclature	
1	2	3	4	5	6	7

(1) Quantity : (a) weight (tonnes); (b) no of units; (c) hectolitres (hl); (d) length : (m).

(2) The particulars of the quality or the description shall be supplied only if they have a direct bearing on the refusal of authorization.

13 REQUEST FOR VERIFICATION A POSTERIORI

The customs authority shown below requests that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date:

Day	Month	Year	

 Official stamp

Signature

Customs authority

14 RESULT OF VERIFICATION

The check carried out by the customs authority shown below confirms that this information sheet (1) has been stamped by the customs authority indicated and the information it contains:

- is accurate
 gives rise to the remarks annexed hereto.

Place:

Date:

Day	Month	Year	

 Official stamp

Signature

Customs authority

(1) Mark in the appropriate box.

NOTES**A. General notes**

- The part of the sheet requesting information (boxes 1 to 7) shall be filled in either by the holder of the authorization for inward processing or by the office requesting the information.
- The form must be filled in so that it is legible and indelible, preferably using a typewriter. It shall not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding further particulars, if necessary. Corrections must be approved by the person filling in the sheet and endorsed by the competent authorities.

B. Special notes referring to the relevant box numbers

- Give the full name and address including the postal code, if any, and the name of the Member State. This item is left blank when the application is made by the customs authority of the Member State requesting the information.
- Give the full name and address including the postal code, if any, and the name of the Member State, of the customs authority to whom the application is made.
- Give the full name and address including postal code, if any, and the name of the Member State of the customs authority requesting the information. This item is left blank when the application is made by the holder of the authorization for inward processing.
- Give the number, kind, marks and numbers of packages. In the case of unpackaged goods or products, give the number of objects, or, if appropriate, insert 'bulk'.
Give the usual trade description of the products or goods or their tariff description. The description must correspond to that used in the documents indicated in ite 5. The quantity must be expressed in units of the metric system: kg net, litres, m², etc.
- The amounts shall be entered in national currency, one figure per small box, the last two boxes being reserved for fractions of a unit, if any.
The amount of the agricultural levy, to be entered in this box, is to be calculated as follows:
 - multiply the levy rate (in ECU) by the quantity liable,
 - multiply the result by the monetary coefficient (correction coefficient),
 - convert the result into the national currency.
 If the customs authority already knows the rate in the national currency, including the monetary coefficient, this may be multiplied direct by the quantity liable to the levy. The Member State where the products are released for free circulation shall convert the amount shown on the information sheet at the rate used for calculating customs value
National currencies are to be indicated as follows.

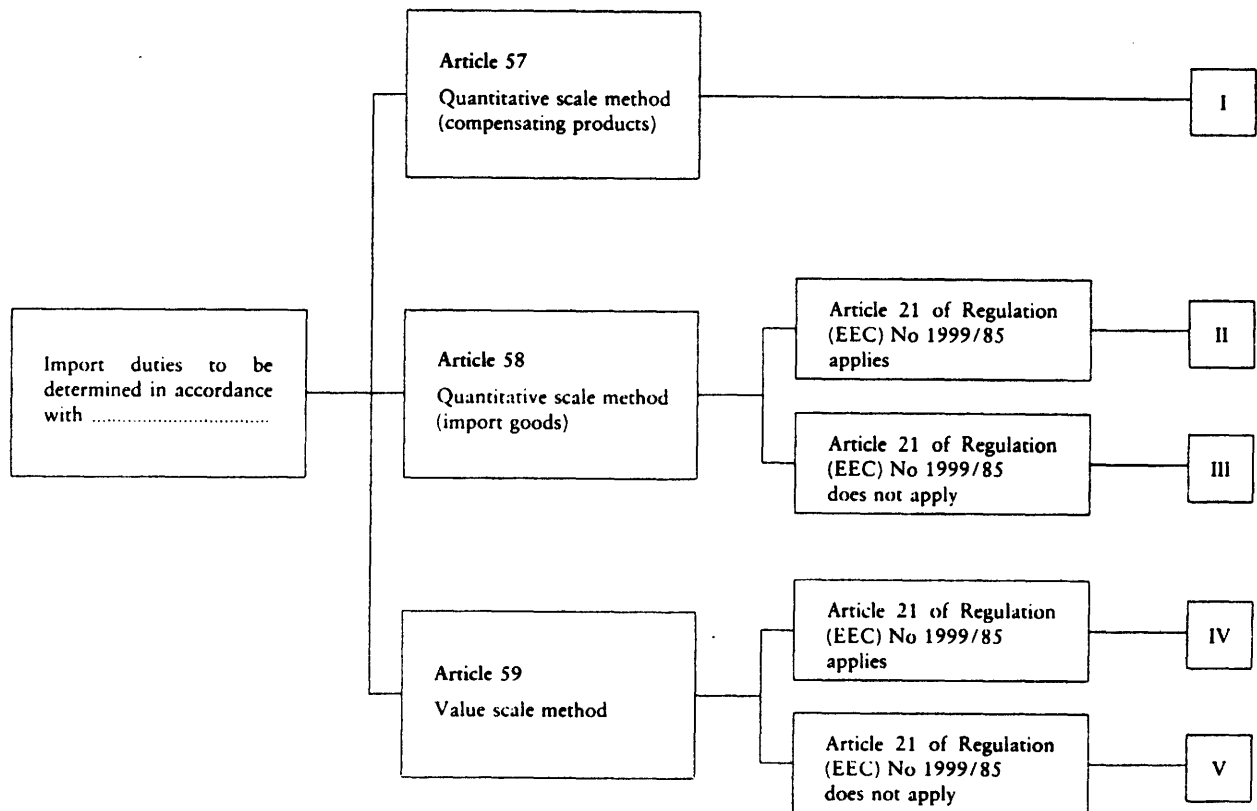
— BEF for Belgian francs	— PTE for Portuguese escudos
— FRF for French francs	— DEM for German marks
— LUF for Luxembourg francs	— ITL for Italian lire
— DKK for Danish kroner	— NLG for Dutch guilders
— GBP for pounds sterling	— IEP for Irish pounds
— ESP for Spanish pesetas	— GRD for Greek drachmas
- Where the INF 1 information sheet is used solely to indicate the amount of import duties this box must be crossed through.

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

ANNEX XI

EXAMPLES OF CALCULATING THE PROPORTION OF IMPORT GOODS INCORPORATED IN
COMPENSATING PRODUCTS

(Articles 56 to 59)



INTRODUCTION TO ANNEX XI

- Annex XI is intended to provide guidance for the application of Articles 56 to 59.
- Note that the proportion of import goods incorporated in compensating products is to be calculated only where this is necessary to determine the amount of the customs debt under Article 20 of Regulation (EEC) No 1999/85.

This means that where:

- all compensating products are placed under a customs procedure not involving the collection of import duties, or
- import duties are to be collected only on products subject to taxation under Article 21 of Regulation (EEC) No 1999/85,

the methods of calculation will not be applied.

- The quantity of compensating products to be obtained will be determined on the basis of the approved rates of yield.
- The addition of Community goods in the course of the manufacturing process does not affect the actual proportion of import goods incorporated in the compensating products and is therefore not taken into account.

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING RELIEF ARRANGEMENTS

I. Article 57

Quantitative scale method (compensating products)

(a) *Import goods:*

100 kilograms A

(b) *Products obtained or to be obtained:*

90 kilograms B

(c) *Customs debt in respect of:*

10 kilograms B

(d) *Quantity of import goods corresponding to quantity of B in respect of which a customs debt has arisen:*

$10/90 \times 100 \text{ kilograms} = 11,11 \text{ kilograms A}$

II. Article 58

Article 21 of Regulation (EEC) No 1999/85 applies

Quantitative scale method (import goods)

(a) *Import goods:*

100 kilograms A

(b) *Products obtained:*

80 kilograms B, containing 80 kilograms A

10 kilograms C, containing 10 kilograms A

5 kilograms D, containing 5 kilograms A (D is on the Article 21 list)

Total: 95 kilograms A

(c) *Apportionment basis in kilograms A:*

B: $80/95 \times 100 \text{ kilograms} = 84,21 \text{ kilograms A}$

C: $10/95 \times 100 \text{ kilograms} = 10,53 \text{ kilograms A}$

D: $5/95 \times 100 \text{ kilograms} = 5,26 \text{ kilograms A}$

Total: 100 kilograms A

(d) *Customs debt in respect of:*

10 kilograms B

(e) *Quantity of import goods corresponding to quantity of B in respect of which a customs debt has arisen*

$10/80 \times 84,21 \text{ kilograms} = 10,53 \text{ kilograms A}$

(f) *Portion of D dutiable under Article 20/Article 21:*

Under the first indent of Article 21 (1) (a), specific duties on product D can apply only to as much of that product as 'corresponds proportionally to the exported part of the other compensating products', i.e. those not included in the list.

— Quantity of products exported in kilograms A:

B: $70 \text{ kilograms} = 70/80 \times 84,21 = 73,68 \text{ kilograms A}$

C: $10 \text{ kilograms} = 10/10 \times 10,53 = 10,53 \text{ kilograms A}$

Total: 84,21 kilograms A

— Proportion exported:

$[84,21/(100 - 5,26)] \times 100 \% = 88,89 \%$

— Dutiable under Article 21:

$88,89 \% \times 5 \text{ kilograms D} = 4,44 \text{ kilograms D}$

— Dutiable under Article 20:

$5 \text{ kilograms} - 4,44 \text{ kilograms} = 0,56 \text{ kilograms D} = 0,56 \times \frac{5,26}{5} = 0,59 \text{ kg A}$

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

III. Article 58

Article 21 of Regulation (EEC) No 1999/85 does not apply
Quantitative scale method (import goods)

(a) *Import goods:*

100 kilograms A

(b) *Products obtained or to be obtained:*

80 kilograms B, containing 80 kilograms A

10 kilograms C, containing 10 kilograms A

5 kilograms D, containing 5 kilograms A

Total: 95 kilograms A

(c) *Apportionment basis in kilograms A:*

B: $80/95 \times 100$ kilograms = 84,21 kilograms

C: $10/95 \times 100$ kilograms = 10,53 kilograms

D: $5/95 \times 100$ kilograms = 5,26 kilograms

Total: 100 kilograms

(d) *Customs debt in respect of:*

10 kilograms B

(e) *Quantity of import goods corresponding to the quantity of B in respect of which a customs debt has arisen as a result of the release for free circulation of 30 kilograms B:*

$10/80 \times 84,21$ kilograms = 10,53 kilograms A

IV. Article 59

Article 21 of Regulation (EEC) No 1999/85 applies
Value scale method

(a) *Import goods:*

100 kilograms A

(b) *Quantity and value of products obtained:*

80 kilograms B à 20 ECU/kilogram = 1 600 ECU

10 kilograms C à 12 ECU/kilogram = 120 ECU

5 kilograms D à 5 ECU/kilogram = 25 ECU (D is on the Article 21 list)

Total: 1 745 ECU

(c) *Apportionment basis in kilograms A:*

B: $1\,600/1\,745 \times 100$ kilograms = 91,69 kilograms

C: $120/1\,745 \times 100$ kilograms = 6,88 kilograms

D: $25/1\,745 \times 100$ kilograms = 1,43 kilograms

Total: 100 kilograms

(d) *Customs debt in respect of:*

1. 10 kilograms B

2. 5 kilograms D

(e) *Quantity of import goods corresponding to the quantity of B in respect of which a customs debt has arisen:*

$10/80 \times 91,69$ kilograms = 11,46 kilograms A

(f) *Portion of D dutiable under Article 20/Article 21:*

Under the first indent of Article 21 (1) (a), specific duties on product D can apply only to as much of that product as corresponds proportionally to the exported part of the other compensating products, i.e. those not included in the list.

— Value of exported portion of compensating products:

B: 70×20 ECU = 1 400 ECU

C: 10×12 ECU = 120 ECU

Total: 1 520 ECU

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

- Proportion exported:
 $[1\,520 / (1\,745 - 25)] \times 100\% = 88,37\%$
- Dutiable under Article 21:
 $88,37\% \times 5 \text{ kilograms} = 4,42 \text{ kilograms D}$
- Dutiable under Article 20:
 $5 \text{ kilograms} - 4,42 \text{ kilograms} = 0,58 \text{ kilograms D} = 0,58 \times \frac{1,43}{5} = 0,17 \text{ kg A}$

V. Article 59

Article 21 of Regulation (EEC) No 1999/85 *does not apply*
Value scale method

(a) *Import goods:*

100 kilograms A

(b) *Quantity and value of products obtained or to be obtained:*

80 kilograms B a 20 ECU/kilogram = 1 600 ECU

10 kilograms C a 12 ECU/kilogram = 120 ECU

5 kilograms D a 5 ECU/kilogram = 25 ECU

Total: 1 745 ECU

(c) *Apportionment basis in kilograms A:*

B: $1\,600 / 1\,745 \times 100 \text{ kilograms} = 91,69 \text{ kilograms}$

C: $120 / 1\,745 \times 100 \text{ kilograms} = 6,88 \text{ kilograms}$

D: $25 / 1\,745 \times 100 \text{ kilograms} = 1,43 \text{ kilograms}$

Total: 100 kilograms

(d) *Customs debt in respect of:*

10 kilograms B

(e) *Quantity of import goods corresponding to the quantity of B in respect of which a customs debt has arisen:*

$10 / 80 \times 91,69 \text{ kilograms} = 11,46 \text{ kilograms A}$

PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS

ANNEX XII

EXAMPLES OF MONTHLY AND QUARTERLY AGGREGATION

Combined application of the following provisions :

- Article 14 (2), second paragraph of the basic Regulation,
- Articles 27a, 49 and 61 of the implementing Regulation.

The examples given below are based on the following assumptions :

- (a) that the inward processing arrangements (suspension system) have been authorized in accordance with Article 8 of the implementing Regulation ;
- (b) that a general authorization for release for free circulation in accordance with Article 46 has been issued ;
- (c) that the import goods, whether in the form of goods in the unaltered state or of compensating products, are put on the Community market in accordance with Article 49 of the implementing Regulation ;
- (d) that the time limit for re-exportation when placing the goods under one of the customs procedures referred to in Article 18 of the basic Regulation is, for the example given, three months.

	January	February	March	April	May	June
A	1		31			
	15			15		
	31			30		
B	1		31			
	15			15		
	31			30		
		1		30		
		15			15	
		28			31	
			1		31	
			15			15
			31			30

Example A : monthly aggregation

Three consignments of goods entered for the arrangements in January are to be aggregated (1, 15 and 31 of the month).

The time limit for re-exportation for all these consignments is 30 April ; the deadline for presentation of the bill of discharge in accordance with Article 61 of the implementing Regulation is then 30 May.

The duties on import goods or compensating products put on the Community market specified in Article 49 must be paid no later than 30 May possibly on the basis of a summary declaration in accordance with Article 61 (4) of the implementing Regulation. The items of charge for the goods or products are determined on the basis of Article 20 of the basic Regulation or Article 21 of that Regulation if applicable. The date taken into consideration is 30 April.

**PROVISIONS FOR THE IMPLEMENTATION OF REGULATION (EEC) N° 1999/85 ON INWARD PROCESSING
RELIEF ARRANGEMENTS**

Example B: quarterly aggregation

Nine consignments of goods entered for the arrangements in the course of a quarter are to be aggregated :

- 1, 15 and 31 January,
- 1, 15 and 28 February,
- 1, 15 and 31 March.

The time limit for re-exportation for all these consignments is 30 June ; the deadline for presentation of the bill of discharge in accordance with Article 61 of the implementing Regulation is then 30 July.

The duties on import goods or compensating products put on the Community market specified in Article 49 must be paid no later than 30 July possibly on the basis of a summary declaration in accordance with Article 61 (4) of the implementing Regulation. The items of charge for the goods or products are determined on the basis of Article 20 of the basic Regulation or Article 21 of that Regulation if applicable. The date taken into consideration is 30 June.

PROVISIONS FOR THE APPLICATION OF ARTICLE 7 OF COUNCIL REGULATION NO. 1999/85 ON
INWARD PROCESSING RELIEF ARRANGEMENTS

COMMISSION REGULATION (EEC) No 2656/87
of 1 September 1987
concerning the application of Article 7 of Council Regulation (EEC) No 1999/85
on inward processing relief arrangements

- O.J. N° L 251 of 2.9.87, p. 13 -

PROVISIONS FOR THE APPLICATION OF ARTICLE 7 OF COUNCIL REGULATION NO. 1999/85 ON
INWARD PROCESSING RELIEF ARRANGEMENTS

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements⁽¹⁾, and in particular Article 31 thereof,

Whereas Regulation (EEC) No 1999/85 provides in Article 7 thereof the possibility to determine cases other than those set out in Article 6 of the said Regulation in which the economic conditions may be considered as being fulfilled;

Whereas for reasons of commercial policy, it is desirable to consider the economic conditions as being fulfilled as regards durum wheat when pasta resulting from the processing of durum wheat is to be exported to the United States of America for home use there;

Whereas Regulation (EEC) No 2657/87 of 1 September 1987 derogating from the prohibition on the use of equivalent compensation for durum wheat⁽²⁾, provides for the use of a 'Certificate for IPR exports of pasta to the USA' so that the holder of the processing authorization allowing use of equivalent compensation for durum wheat may furnish proof that the pasta has been entered for home use in the United States of America;

Whereas those procedures should also be applied when the inward processing relief arrangements are used without recourse to equivalent compensation;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Procedures with Economic Impact,

HAS ADOPTED THIS REGULATION:

Article 1

In respect of the application of Article 7 of Regulation (EEC) No 1999/85, the economic conditions shall be considered as being fulfilled, as regards durum wheat coming under subheading 10.01 B II of the Common Customs Tariff, where the inward processing arrangements concern processing into pasta products under subheadings 19.03 A and B of the said tariff + sho to be exported to the United States of America for home use there.

Article 2

Article 2 (2) and Articles 3 to 6 of Regulation (EEC) No 2657/87 shall apply *mutatis mutandis* where the processing operations referred to in Article 1 of this Regulation are carried out without equivalent compensation as regards durum wheat.

Article 3

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

It shall apply with effect from 1 September 1987.

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

Done at Brussels, 1 September 1987.

For the Commission

Willy DE CLERCQ

Member of the Commission

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

⁽²⁾ See page 14 of this Official Journal.

DEROGATION FROM THE PROHIBITION ON THE USE OF EQUIVALENT COMPENSATION FOR DURUM WHEAT
COMMISSION REGULATION (EEC) NO 2657/87

COMMISSION REGULATION (EEC) No 2657/87
of 1 September 1987
derogating from the prohibition on the use of equivalent compensation for
durum wheat

- O.J. N° L 251 of 2.9.87, p. 14 -

MODIFICATIONS

- by Commission Regulation (EEC) No 2943/87 of 29 September 1987
(O.J. No L 278 of 1.10.87, p. 65)
- by Commission Regulation (EEC) No 1676/88 of 15 June 1988
(O.J. No L 150 of 16.6.88, p. 20)

DEROGATION FROM THE PROHIBITION ON THE USE OF EQUIVALENT COMPENSATION FOR DURUM WHEAT

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements ⁽¹⁾,

Having regard to Council Regulation (EEC) No 3677/86 of 24 November 1986 laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements ⁽²⁾, as last amended by Commission Regulation (EEC) No 2412/87 ⁽³⁾, and in particular Annex IV thereto,

Whereas Annex IV to Regulation (EEC) No 3677/86 provides for the possibility of derogations from the prohibition on the use of equivalent compensation for certain kinds of common and durum wheat;

Whereas for commercial policy reasons provisions should be adopted derogating from the said prohibition in the case of durum wheat where equivalent compensation is used to produce pasta products for export to the United States of America for home use there;

Whereas, pursuant to the provisions of Annex IV to Regulation (EEC) No 3677/86, a group of experts composed of representatives of the Member States was consulted on 13 August 1987 within the Committee for Customs Procedures with Economic Impact,

HAS ADOPTED THIS REGULATION:

Article 1

By way of derogation from the prohibition contained in Annex IV to Regulation (EEC) No 3677/86, equivalent compensation may be used between durum wheat falling within subheading 10.01 B II of the Common Customs Tariff which meets the requirements of Article 9 of the Treaty and imported wheat falling within the same subheading of the Common Customs Tariff, provided it is used to produce pasta products falling within subheadings 19.03 A or B of the Common Customs Tariff and the said products are exported to the United States of America and cleared for home use there.

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

⁽²⁾ OJ No L 351, 12. 12. 1986, p. 1.

⁽³⁾ OJ No L 219, 8. 8. 1987, p. 30.

Article 2

1. Customs authorities shall permit the derogation provided for in Article 1 at the request of the person concerned, who shall undertake to meet the requirement provided for in that Article. Such derogation shall be granted for a limited period not exceeding six months. During that period the import goods may be placed under inward processing arrangements or, where prior exportation is used, the compensating products may be exported. This derogation may also be granted in the form of an adjustment to an authorization which has already been issued.

2. Inward processing authorizations granting the derogation provided for in Article 1 shall also require the holder to provide evidence showing that the processed pasta products have been cleared for home use in the United States of America.

That evidence shall be in the form of the original of a 'Certificate for IPR exports of pasta to the USA' herein after referred to as 'Certificate P 1', endorsed by the competent customs office in the Community where the export formalities were completed and by the competent authorities in the United States of America.

The 'Certificate P 1', which shall consist of one original and two copies, shall be drawn up on a form corresponding to the model and provisions contained in the Annex.

Article 3

1. Export declarations relating to pasta products produced under inward processing arrangements with recourse to equivalent compensation as referred to in Article 1 shall state that the products are being exported to the United States of America.

The 'Certificate P 1' shall be presented when the export declaration is lodged.

2. The customs office which has accepted the export declaration shall endorse Box 9 of both the original and the copies of the 'Certificate P 1' shall retain the copy No 2 and return the original and copy No 1 to the person making the declaration.

3. The original of the 'Certificate P 1', endorsed by the competent customs authorities of the United States of America, shall be presented to the customs office in the Community which endorsed it no later than three months after the date on which the export declaration for the pasta products was accepted.

Where circumstances so warrant the customs authority may extend the time limit at the request, duly documented, of the holder of the authorization, provided that the total period does not exceed 12 months. Where exceptional circumstances, duly documented, so warrant, the prolongation may be granted even after expiry of the initial time limit of three months indicated above.

**DEROGATION FROM THE PROHIBITION ON THE USE OF EQUIVALENT COMPENSATION FOR DURUM WHEAT
COMMISSION REGULATION (EEC) NO 2657/87**

4. In the event of theft, loss or destruction of the 'Certificate P 1', the holder of the authorization may ask the customs office which endorsed it for a duplicate to be issued. The duplicate so issued shall bear one of the following indications:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ANTIΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA

Article 4

Except where the compensating products are subject to prior exportation, acceptance of the export declaration shall be subject to the lodging of a guarantee of 6 ECU per tonne of durum wheat used in the manufacture of the quantity of pasta products exported.

That guarantee shall be forfeited where the evidence referred to in Article 2 (2) is not produced within the period provided for in Article 3 (3).

Article 5

Where prior exportation is used in the conditions referred to in Article 1, acceptance of the declaration placing the durum wheat under the processing arrangements shall be subject to provision of the evidence referred to in Article 2 (2).

Article 5a

Where the triangular traffic system is used

- (a) the name of the importer authorized to place the imported goods under the arrangements, as provided for in box 2 of the INF-5 sheet, may be indicated after the information sheet INF-5 has been presented to the Customs Office where the export declaration was lodged. In such cases this indication shall be made on the original and on copies 2 and 3 of the information sheet INF-5 before the declaration placing the imported goods under the arrangements has been lodged.
- (b) the customs office which accepted the declaration placing the durum wheat under inward processing relief arrangements shall mark on the reverse side of the "CERTIFICATE P1" the quantities of goods declared and shall return the certificate to the declarant.

Article 6

At the end of each month the customs authorities of the Member States shall send the Commission statistical data concerning the quantities of pasta products, broken down by tariff subheading, which have been produced under the inward processing arrangements with recourse to equivalent compensation and for which 'Certificates P 1' have been endorsed during the preceding month by the customs offices where the export formalities were completed.

Article 7

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

It shall apply with effect from 1 September 1987.

DEROGATION FROM THE PROHIBITION ON THE USE OF EQUIVALENT COMPENSATION FOR DURUM WHEAT

ANNEX

Provisions concerning the 'Certificate P 1'

1. The form on which the 'Certificate P 1' is drawn up shall be printed on white paper containing no mechanical pulp, dressed for writing purposes and weighing between 40 and 65 grammes per square metre.
2. The format of the form shall be 210 by 297 millimetres.
3. The Member States shall arrange for the forms to be printed. Each form shall bear a serial number distinguishing it from all others.
4. The form shall be printed and completed in English, either typed or by hand ; in the latter case it shall be completed in ink and in capital letters.

1 Exporter (Name and full address, including Member State)	No 000000 CERTIFICATE FOR IPR EXPORTS OF PASTA TO THE USA P 1 ORIGINAL
2 Consignee (Name and full address)	3 Member State of export
	4 Country of destination

NOTES

- A. The original and the two copies of this form, boxes 1 to 8 of which must be completed by the exporter, must be lodged in support of the export declaration with the competent customs office in the Member State of export.
- B. The original and copy 1 with the endorsement of the competent customs office in the Community must be presented to the competent customs authorities in the United States of America where the goods are entered for consumption.
- C. The original with the endorsement of the competent customs authorities in the United States of America must be returned to the customs office in the Community which has accepted the export declaration.

5 Marks and numbers — Number and kind of packages — Description of goods	6 Gross mass (kg)
	7 Net mass (kg)

8 Inward processing authorization

9 ENDORSEMENT BY COMPETENT CUSTOMS OFFICE IN THE COMMUNITY

This is to certify that customs export formalities for the goods shown above have been carried out.

Export document : Type : Number : Date of acceptance of declaration :

Customs office : Member State :

Date : Signature : Stamp :

10 ENDORSEMENT BY COMPETENT CUSTOMS AUTHORITIES IN THE UNITED STATES

This is to certify that the goods shown above have been entered for consumption in the United States of America.

Place and date : Signature : Stamp :

CUSTOMS WAREHOUSING PROCEDURE

COUNCIL DIRECTIVE N°69/74/EEC
of 4 March 1969

on the harmonisation of provisions laid down
by law, regulation or administrative action
relating to customs warehousing procedures.

-OJ n° L 58 of 8.3.1969, p. 7

MODIFICATIONS (within the text)

1. Act of Accession of 22.1.1972
(OJ n°s L 73 of 27.3.1972, p. 59 and L 2 of 1.1.1973, p. 1)
2. Art. 11b),c) and d) added by Directive 76/634/EEC
(OJ n° L 223 of 16.8.1976, p. 17)
3. Act of Accession of Greece of 28.05.1979
(O.J. N° L 291 of 19.11.1979, p. 52)
4. Act of Accession of Spain and Portugal of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 153)

IMPLEMENTING DIRECTIVES

1. Ad Art. 9 para. 1
Council Directive 71/235/EEC of 21 June 1971 on harmonisation of the provisions
laid down by law, regulation or administrative action relating to the
usual forms of handling which may be carried out in customs warehouses and
in free zones.
(OJ n° L 143 of 29.6.1971, p. 28)
 - a) Directive 76/634/EEC
(OJ n° L 223 of 16.8.1976, p. 17)

Council Regulation (EEC) No 2503/88 of 25 July 1988 on customs warehouses

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EEC*Article 1*

1. This Directive prescribes the rules that must be included in the provisions of Member States laid down by law, regulation and administrative action relating to customs warehousing procedure.

2. This Directive shall apply to:

(a) the customs warehouses referred to in the Annex; and

(b) such customs warehouses as may be established after notification of this Directive.

Article 2

1. The effect of the system of customs warehouses (hereinafter called 'warehouses') shall be that customs duties, charges having equivalent effect and agricultural levies are not collected during the period of storage of goods.

2. When the goods leave the warehouses it must be possible for them to be cleared for home use, placed under another customs procedure or exported.

Article 3

1. Goods of every kind shall be admitted into warehouses, whatever their quantity or their country of origin, consignment or destination.

2. The provisions of paragraph 1 shall not preclude the imposition of:

(a) prohibitions or restrictions justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; or the protection of industrial and commercial property;

(b) prohibitions or restrictions justified on grounds of special features of the warehousing arrangements, or the nature and condition of the goods.

Article 4

The establishing of warehouses shall be subject to permission from the competent authorities of the Member States (hereinafter called the 'competent authorities'). Such authorities may withdraw or suspend permission where necessary.

Article 5

1. Goods intended for deposit in a warehouse must be submitted to the competent customs authorities of the Member State in which the warehouse is situated.

Nevertheless, on condition that customs control of the goods is ensured, the competent authorities may, under conditions which they shall determine, waive that requirement.

2. Goods intended for deposit in a warehouse must be the subject, under conditions determined by the competent authorities, of a written declaration which in particular enables their position with regard to customs to be determined in accordance with Articles 9 and 10 of the Treaty.

Article 6

1. The depositor or the warehouse keeper shall:

(a) comply with all requirements relating to warehouses and follow instructions given by the competent customs authorities;

(b) produce the goods whenever so required;

(c) consent to any supervision or checking of the goods.

2. The depositor or the warehouse keeper may be required:

(a) to keep a stock-account of the goods for the use of the competent customs authorities;

(b) to notify the competent customs authorities of any circumstances which have altered or are likely to alter the condition of the goods deposited in a warehouse.

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EEC*Article 7*

It must be possible for ownership of goods deposited in warehouses to be transferred under the conditions and in accordance with the procedure established by national provisions laid down by law, regulation or administrative action.

Article 8

1. It must be possible for goods deposited in warehouses to remain there for a period of five years.
2. However, for such goods the competent authorities may:
 - (a) extend or shorten the period of storage for reasons connected with the nature of the goods;
 - (b) shorten the period of storage for reasons connected with the type of warehouse.

Article 9 (1)

1. It must be possible for goods deposited in warehouses to undergo there, under the conditions laid down by the competent authorities, such usual forms of handling as are needed to ensure preservation or to improve packaging or marketable quality.

Not later than one year after the notification of this Directive, the Council shall, on a proposal from the Commission, draw up a common list of the usual forms of handling referred to in the first subparagraph which may be carried out in the various types of warehouses.

2. Goods which undergo treatment other than the usual forms of handling referred to in paragraph 1 shall be subject to the rules in force relating to inward processing.

(1) Ad Art. 9(1)DIRECTIVE 71/235/EEC*Article 1*

1. The common list of usual forms of handling, referred to in Article 9 (1) of Council Directive No 69/74 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to customs warehousing procedure, shall be as follows:

1. Examinations stocktaking and sampling;
2. Elementary repairs following damage incurred during transport or storage;
3. Cleaning;
4. Removal of damaged parts;
5. Sorting, straining, sifting, mechanical clarification, filtering, unpotting, drawing off and any other similar simple treatment;
6. The affixing to the goods themselves, or to their packings, of marks, seals, labels, or other similar distinguishing signs, on condition that there is no risk of that giving the goods an apparent origin different from their real one;
7. Altering the marks and numbers on packages, on condition that there is no risk of that giving the goods an apparent origin different from their real one;
8. Packing, unpacking, change of packings, repair of packings, decanting and simple transfer into other containers;

9. Fixing goods on stands for packaging or for their presentation;

10. Simple sorting and classification operations;

11. Examination, testing and putting into working order of machines, apparatus or vehicles, if only simple operations are involved;

12. Mixing of goods other than liqueurs, brandy, wines and other spirits, if only simple operations are involved;

13. Mixing of liqueurs with one another;

14. Mixing of potable spirits with one another;

15. Coupage of wines, and other current oenological practices;

16. Dilution of spirits with water with a view to reducing their alcoholic strength;

17. Desalination, cleaning and butting of hides;

18. Crushing of dried vegetables;

19. Dividing up of goods, if only simple operations are involved;

20. All handling intended to ensure preservation of goods in sound condition during storage such as airing, drying (even by means of artificial heat) refrigeration and chilling, addition of preservatives, fumigation and sulphur treatment (antiparasitic), greasing, anti-rust painting, application of protective coating for transport.

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EECAd Art. 9(1) cont.
DIRECTIVE 71/235/EEC

2. The forms of handling referred to in paragraph 1 may be undertaken only in accordance with any Community or national regulations which may govern them.

Article 2

Member States may provide that the usual forms of handling, or certain of them, may be undertaken only in certain types of warehouses or free zones if the features of the premises intended for warehousing the goods, the nature of the goods or the feasibility of checking so require.

Article 3

1. Before undertaking, or causing to be undertaken, the usual forms of handling which he intends the warehoused goods to undergo, the depositor of the goods or the warehousekeeper should obtain an authorisation issued, on request, by the competent customs authorities.

2. Without prejudice to Article 3 of Council Directive 69/75 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to free zones, the interested party, before undertaking or causing to be undertaken the usual forms of handling which he intends goods deposited in free zones to undergo, should, if he wishes Article 5 of this Directive to apply to him, obtain an authorisation issued, on request, by the competent customs authorities.

3. Subject to Article 2 the competent customs authorities shall authorise the forms of handling referred to in paragraphs 1 and 2, taking all necessary steps to ensure verification of the regularity of the operations.

Article 4

Where goods which have undergone usual forms of handling in warehouses are cleared for home use, the customs duties, taxes having equivalent effect and agricultural levies chargeable on importation shall be as determined in accordance with the provisions of Article 10 of Council Directive 69/74 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to customs warehousing procedure. Nevertheless, at the request of the declarant, the nature, value for customs purposes and quantity of the goods as they were before having undergone such handling shall be those taken into consideration.

Article 5

Where goods which have undergone usual forms of handling in free zones are cleared for home use, the customs duties, taxes having equivalent effect and agricultural levies chargeable on importation shall be as determined in accordance with Article 8 of Council Directive 69/75 of 4 March 1969 on harmonisation of the provisions laid down by law, regulation or administrative action relating to free zones. Nevertheless, at the request of the declarant and on condition that the said usual forms of handling were the subject of an authorisation issued in accordance with Article 3 (2), the nature, value for customs purposes and quantity of the goods as they were before having undergone such handling shall be those taken into consideration.

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EECAd Art. 9(1) cont.

DIRECTIVE 71/235/EEC

'Article 5a

The Committee for Customs Processing Arrangements set up by Article 26 of Directive 69/73/EEC⁽¹⁾, as last amended by Directive 76/119/EEC⁽²⁾, may examine any matter concerning the application of this Directive raised by its Chairman either on his own initiative or at the request of the representative of a Member State.

'Article 5b

The provisions necessary for implementing Articles 4 and 5 shall be adopted in accordance with the procedure laid down in Article 28 (2) and (3) of Directive 69/73/EEC.

'Article 5c

Member States shall lay down such provisions of law, regulation or administrative action as may be necessary to enable the competent authorities to apply the measures provided for in the provisions adopted in pursuance of Article 5b with effect from the date fixed by the latter provisions.

Article 6

The Member States shall bring into force not later than 31 December 1971 the measures necessary to comply with this Directive.

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EEC*Article 10*

1. Subject to the provisions of paragraph 2, when goods deposited in warehouses are cleared for home use the customs duties, charges having equivalent effect and agricultural levies chargeable on importation shall be collected on the basis of the rates or amount applicable on the date of removal from the warehouse, and according to the nature of the goods, the value for customs purposes and the quantity, as ascertained or accepted for that purpose by the customs authorities.

2. Where the price paid or payable is taken into account in determining the value for customs purposes, the following special provisions shall apply:

- (a) subject to the provisions of Article 9 of Council Regulation (EEC) No 803/68¹ of June 1968 on the valuation of goods for customs purposes, the price paid or payable may be either the price on a sale related to deposit in the warehouse or the price on resale; in either case the price shall be fixed with reference to importation into the Community;
- (b) where the date of deposit in the warehouse is taken as a basis, account shall be taken of abnormal price fluctuations which, during the storage period, gave rise to the suspension, provided for in Article 10 (7) of Regulation (EEC) No 803/68, of the application of periods of grace. Where the storage period exceeds two years, account shall also be taken of other price fluctuations;
- (c) where the date of removal from the warehouse is taken as a basis, the periods of grace provided for in Article 10 of Regulation (EEC) No 803/68 shall be extended by the storage period when that period does not exceed two years;
- (d) the costs of warehousing and of preserving the goods while in warehouses borne by a purchaser shall not be included in the value for customs purposes where the price paid or payable by that purchaser is taken as the basis for valuation

Article 11

1. The depositor and the warehouse-keeper must be able to enjoy complete exemption from customs duties, charges having equivalent effect and agricultural levies in respect of losses occurring during the storage period and attributable to fortuitous events, *force majeure* or causes inherent in the nature of the goods.

2. It must be possible for goods damaged during the storage period to be destroyed under customs supervision.

In that event they shall not be subject to customs duties, charges having equivalent effect or agricultural levies.

Waste and debris resulting from destruction shall be subject as such, where cleared for home use, to customs duties, charges having equivalent effect and agricultural levies, in accordance with Article 10.

3. In cases of unauthorised removal of goods, customs duties, charges having equivalent effect and agricultural levies shall be collected on the goods removed, on the basis of the rates and amounts applicable on the date of removal and in accordance with other provisions of Article 10.

Where the date of removal cannot be ascertained, the rate that shall apply shall be the highest rate or amount applicable since the date of deposit in the warehouse or, where appropriate, since the last checking of the goods, up to the date of ascertaining the shortage.

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EEC*'Article 11a*

The Committee for Customs Processing Arrangements set up by Article 26 of Directive 69/73/EEC (2), as last amended by Directive 76/119/EEC (3), may examine any matter concerning the application of this Directive raised by its Chairman either on his own initiative or at the request of the representative of a Member State.

'Article 11b

The provisions necessary for implementing Articles 5, 6, 8 and 10 (1) shall be adopted in accordance with the procedure laid down in Article 28 (2) and (3) of Directive 69/73/EEC.'

'Article 11c

Member States shall lay down such provisions of law, regulation or administrative action as may be necessary to enable the competent authorities to apply the measures provided for in the provisions adopted in pursuance of Article 11b with effect from the date fixed by the latter provisions.'

Article 12

The Member States shall bring into force not later than 1 October 1969 the measures necessary to comply with this Directive.

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EEC

ANNEX

(Article 1 (2) (a))

1. *Federal Republic of Germany*
 - Öffentliche Zollgutlager (Zollniederlagen) *Zollgesetz, §§ 42 to 46)*
 - Private Zollgutlager
 - Zollaufschublager
2. *Kingdom of Belgium*
 - Entrepôts publics/ Openbare entrepôts *(Loi of 4 March 1846, Chapters I to VI and VIII)*
 - Entrepôts particuliers/ Particuliere entrepôts
 - Entrepôts fictifs/ Fictieve entrepôts
3. *French Republic*
 - Entrepôts de douane (entrepôts de stockage) *(Code des douanes Articles 140 to 162 ter)*
 - Entrepôts de douane (entrepôts industriels)
4. *Italian Republic*
 - Magazzini doganali sotto diretta custodia della dogana *(Legge doganale of 25 September 1940, No 1424, Title V, Chapters I and II)*
 - Magazzini doganali dati in affitto
 - Magazzini doganali di proprietà privata
 - Magazzini generali
5. *Grand Duchy of Luxembourg*
 - Entrepôts publics *(Arrêté grand-ducal of 20 April 1922, Article 1)*
 - Entrepôts particuliers
 - Entrepôts fictifs

CUSTOMS WAREHOUSING PROCEDURE

DIRECTIVE 69/74/EECANNEX (cont.)

6. *Kingdom of the Netherlands*
- Tijdelijke opslag (Algemene Wet inzake de douane en de aezijnzen of 26 January 1961, Article 8 Chapter III)
 - Voorlopige opslag
 - Vreemde entrepots
 - Fabrieksentrepots
7. United Kingdom of Great Britain and Northern Ireland
- Private bonded warehouses (Customs & Excise Act 1952, part III)
 - General bonded warehouses
8. Ireland (Customs Consolidation Act 1876, Section 12)
- Approved warehouses
9. *Hellenic Republic*
- ΔΗΜΟΣΙΕΣ ΑΠΟΘΗΚΕΣ (Τελωνειακός Κώδιξ, κεφ. ΣΤ).
 - ΙΔΙΩΤΙΚΕΣ ΑΠΟΘΗΚΕΣ (Τελωνειακός Κώδιξ, κεφ. ΣΤ).
 - ΓΕΝΙΚΕΣ ΑΠΟΘΗΚΕΣ (Τελωνειακός Κώδιξ, κεφ. ΣΤ).
10. Spain
- Depósitos de comercio Artículos 205, 206 a 213 y 247 a 256 de las Ordenanzas de Aduanas
 - Depósitos flotantes de carbón y combustibles
 - Depósitos intervenidos bajo control aduanero Real Decreto 1192/1979 de 4 de abril.
11. Portugal
- Depósitos «alfandegados» (Reforma Aduaneira, artigos 126º a 133º),
 - Depósitos «afiançados» (Reforma Aduaneira, artigos 126º a 133º),
 - Depósitos do Arsenal da Marinha (Reforma Aduaneira, artigos 140º a 142º),
 - Depósitos de Aeronáutica Militar (Reforma Aduaneira, artigos 140º a 142º),
 - Depósitos das estações de caminho-de-ferro (Reforma Aduaneira, artigos 140º e 142º),
 - Depósitos TIR (Reforma Aduaneira, artigos 140º e 142º),
 - Depósitos aeroportuários (Reforma Aduaneira, artigos 140º e 142º),
 - Depósitos gerais francos (Reforma Aduaneira, artigos 143º a 150º),
 - Depósitos francos (Reforma Aduaneira, artigo 151º),
 - Zonas francas (Reforma Aduaneira, artigo 151º).
- Terminais de carga (Portarias n° 344/74, de 31 de Maio e 794/82, de 21 de Agosto).

Council Regulation (EEC) No 2503/88 on customs warehouses

COUNCIL REGULATION (EEC) No 2503/88

of 25 July 1988

on customs warehouses

- O.J. No L 225 of 15.8.88, p. 1 -

Council Regulation (EEC) No 2503/88 on customs warehouses

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas it is in the interests of economic operators who do not know what customs treatment will finally apply to non-Community goods or who do not yet wish such treatment to be applied to the goods to store those goods for some period without their being subject to the payment of import duties or the application of commercial policy measures; whereas this need is met by the establishment of customs warehouses and the use of the customs warehousing procedure; whereas this procedure ensures the promotion of Community activities relating to foreign trade and, in particular, the distribution of goods within the Community and elsewhere and whereas, therefore, the customs warehousing procedure is an essential instrument of the Community's commercial policy;

Whereas Directive 69/74/EEC ⁽⁴⁾, as last amended by the Act of Accession of Spain and Portugal, laid down the rules to be incorporated in Member States' own provisions governing customs warehouses; whereas the importance of the procedure in the context of the customs union calls for it to be applied uniformly throughout the Community; whereas the rules currently in force should therefore be supplemented and clarified and enacted in a form directly applicable in the Member States, thus strengthening legal certainty for individuals;

Whereas the customs warehousing procedure should apply both to Community goods which qualify for certain export-related benefits as a result of being placed in

a customs warehouse and to Community goods which are subject in intra-Community trade to charges imposed under the common agricultural policy for such time as such charges are applied;

Whereas it should be possible for goods other than those placed under the customs warehousing arrangements to be stored under certain conditions on customs warehouse premises; whereas in those circumstances it falls to the Member States, where such goods are liable to domestic taxes, to decide on the conditions for, and the consequences of, placing them in customs warehouses, without prejudice to Community tax provisions;

Whereas, in keeping with the current situation in the Member States, there should be provision for identifying the different types of customs warehouse; whereas authorization to operate a specific type of customs warehouse should be issued on the basis of economic requirements and the ability of the customs authority to exercise supervision;

Whereas certain procedural facilities should be provided; whereas in particular it should be possible for goods stored in customs warehouses to be released for free circulation on certain conditions without the goods being presented or a declaration made in advance;

Whereas, where circumstances so warrant, it should be possible to use the customs warehousing procedure without the goods being stored on premises approved as a customs warehouse;

Whereas it is necessary to lay down certain rules for the charging of duties where a customs debt arises in respect of non-Community goods; whereas it should be provided that, in certain circumstances, value added within the customs territory of the Community is not to be included in the customs value of such goods;

Whereas, to ensure uniform application of this Regulation, a Community procedure for the enactment of implementing rules should be established; whereas a committee should be set up to provide a forum for close and effective cooperation between the Member States and the Commission in this field,

⁽¹⁾ OJ No C 283, 6. 11. 1985, p. 3.

⁽²⁾ OJ No C 120, 20. 5. 1986, p. 16.

⁽³⁾ OJ No C 283, 20. 10. 1986, p. 6.

⁽⁴⁾ OJ No L 58, 8. 3. 1969, p. 7.

Council Regulation (EEC) No 2503/88 on customs warehouses

HAS ADOPTED THIS REGULATION:

TITLE I

General provisions

Article 1

1. This Regulation lays down the rules governing the customs warehousing procedure.

2. The customs warehousing procedure shall allow for storage in a customs warehouse of:

- (a) non-Community goods, these goods not being subject to import duties or, save as otherwise provided, to commercial policy measures;
- (b) Community goods for which specific Community rules provide, as a result of their being placed in a customs warehouse, the benefit of measures normally attaching to the export of such goods.

3. For such time as Community goods are subject in intra-Community trade to charges imposed under the common agricultural policy, those goods may be stored under the customs warehousing procedure in a customs warehouse without such charges being applied.

4. For the purposes of this Regulation:

- (a) '*customs warehouse*' means any place approved by and under the supervision of the customs authority where goods may be stored under conditions laid down in accordance with this Regulation ;
- (b) '*public warehouse*' means a customs warehouse available for use by all persons for the warehousing of goods;
- (c) '*private warehouse*' means a customs warehouse reserved for the warehousing of goods by the warehousekeeper;
- (d) '*warehousekeeper*' means any person authorized to operate a customs warehouse;
- (e) '*depositor*' means the person bound by the declaration placing the goods under the customs warehousing procedure or to whom the rights and obligations of such a person have been transferred;
- (f) '*Community goods*' means goods:
 - entirely obtained in the customs territory of the Community, without the addition of goods from third countries or territories which are not part of the customs territory of the Community,
 - from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State,

— obtained, in the customs territory of the Community, either from the goods referred to exclusively in the second indent or from the goods referred to in the first and second indents;

(g) '*non-Community goods*' means goods other than those referred to in (f).

Without prejudice to the agreements concluded with third countries for the implementation of the Community transit arrangements, goods which, while fulfilling the conditions laid down in (f), are reintroduced into the customs territory of the Community after export therefrom shall also be considered as non-Community goods;

(h) '*import duties*' means not only customs duties and charges having equivalent effect but also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;

(i) '*customs authority*' means any authority competent to apply customs rules, even if that authority is not part of the customs administration;

(j) '*person*' means:

- a natural person,
- a legal person, or
- when this possibility is provided for in the rules in force, an association of persons recognized as having legal capacity but lacking the legal status of legal persons.

Article 2

1. Subject to paragraph 2 and Article 4, the goods referred to in Article 1 (2) and (3) may be placed under the customs warehousing procedure whatever their nature, quantity and country of origin or consignment or their destination.

2. Paragraph 1 shall not preclude the imposition of prohibitions or restrictions on grounds of public morality, public policy or public security, protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value, or the protection of industrial and commercial property.

TITLE II

Authorization to operate a customs warehouse

Article 3

1. The operation of a customs warehouse by a person other than a customs authority shall be subject to an authorization from that authority.

2. Any person wishing to operate a customs warehouse must make a request in writing containing the information required for granting the authorization, in particular demonstration that an economic need for warehousing exists.

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The request must be supported by any document which the customs authority considers necessary.

3. Authorization shall be granted only to persons established in the Community and offering the necessary guarantees of compliance with the provisions of this Regulation, and only if the necessary supervision and checks can be carried out without requiring the establishment of an administrative system out of proportion to the economic needs involved.

Article 4

The special conditions for the operation of the customs warehouse shall be set out in the authorization.

The authorization shall specify *inter alia* the customs office responsible for supervising the warehouse. It may also specify, where appropriate, that goods which present a danger or are likely to spoil other goods or which, for other reasons, require particular facilities must be placed in customs warehouses specially equipped to receive them.

If a private warehouse is concerned, it may also specify the categories of goods which may be admitted to that warehouse.

Article 5

The warehousekeeper shall be required to notify the customs authority of all factors arising after the issue of the authorization which are likely to influence its continuation or contents.

Article 6

Without prejudice to Article 7, where the circumstances under which the authorization was issued are found to have changed, the customs authority shall amend the authorization accordingly.

Article 7

Cases where the authorization is to be revoked and cases where it is found to be null and void, as well as the consequences deriving therefrom, shall be determined in accordance with the procedure laid down in Article 28.

TITLE III

Responsibility and guarantee

Article 8

The warehousekeeper shall be responsible for:

- (a) ensuring that while the goods are in the customs warehouse they are not removed from customs supervision;

- (b) executing the obligations that arise from the storage of goods covered by the customs warehousing procedure; and
- (c) complying with the particular conditions specified in the authorization.

Article 9

1. By way of derogation from Article 8, where the authorization concerns a public warehouse it may provide that some or all of the responsibilities referred to in Article 8 (a) and (b) devolve exclusively upon the depositor. In this case, the depositor must be informed of his responsibilities by the warehousekeeper and the customs warehouse shall be designated a public warehouse under the responsibility of the depositor.

2. The depositor shall at all times be responsible for executing the obligations arising from the placing of goods under the customs warehousing procedure.

Article 10

The rights and obligations of a warehousekeeper or of a depositor arising from this Regulation may, with the agreement of the customs authority, be transferred to another person.

Article 11

Without prejudice to the guarantees provided with regard to the common agricultural policy, the customs authority may demand a guarantee in connection with the responsibilities specified in 8 and 9.

TITLE IV

Placing of goods under the customs warehousing procedure

Article 12

The conditions governing the placing of goods under the customs warehousing procedure shall be determined in accordance with the procedure laid down in Article 28.

They shall provide in particular, in addition to the usual procedure, that goods may be placed under the customs warehousing procedure:

- (a) when the goods are physically deposited in the customs warehouse, subject to:
 - entry of the information necessary for their identification in the stock records referred to in Article 14, or

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- production of the goods to the customs authority and lodging of a commercial or administrative document accepted by the customs authorities containing the information necessary for their identification;
- (b) without the goods being stored in a customs warehouse.

TITLE V

Operation of the customs warehouse and the customs warehousing procedure

Article 13

The customs authority shall take all the measures required to supervise and ensure the smooth operation of the customs warehouse and to carry out checks on goods placed under the customs warehousing procedure.

Article 14

Save as provided in Article 16 (2), the person designated by the customs authority must keep, in a form approved by that authority, stock records of all the goods placed under the customs warehousing procedure. These stock records must be kept at the disposal of the customs authority to enable it to carry out the checks referred to in Article 13.

Article 15

1. Where an economic need exists and customs supervision is not adversely affected, the customs authority may allow:

- (a) Community goods other than those referred to in Article 1 (2) (b) and (3) to be stored on the premises of the customs warehouse;
- (b) non-Community goods to be processed on the premises of the customs warehouse under inward processing arrangements, subject to the conditions provided for by those arrangements. The formalities which may be dispensed with in a customs warehouse will be determined in accordance with the procedure laid down in Article 31 of Regulation (EEC) No 1999/85⁽¹⁾;
- (c) non-Community goods to be processed on the premises of the customs warehouse under the arrangements for processing under customs control, subject to the conditions provided for by those arrangements. The formalities which may be dispensed with in a customs warehouse will be determined in accordance with the procedure laid down in Article 31 of Regulation (EEC) No 1999/85.

2. In the cases referred to in paragraph 1, goods shall not be regarded as placed under the customs warehousing procedure.

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

3. The customs authority may require the goods referred to in paragraph 1 to be entered in the stock records provided for in Article 14.

Article 16

1. Goods placed under the customs warehousing procedure must be entered in the stock records provided for in Article 14 as soon as they are deposited in the customs warehouse.

2. The customs authority may permit the administrative document referred to in Article 12 (a), second indent, to replace the entry in the stock records, as referred to in paragraph 1, with the proviso that such document entails the obligation to discharge it upon completion of the customs warehousing procedure.

Article 17

1. The period of storage of goods under the customs warehousing procedure shall not be limited.

However, in exceptional cases, the customs authority may set a time-limit within which the depositor must deal with the goods in one of the ways provided for in Article 21 or Article 24.

2. Specific time-limits for certain goods referred to in Article 1 (2) (b) covered by the common agricultural policy may be laid down in accordance with the procedure laid down in Article 28, without prejudice to Article 29.

Article 18

1. Where non-Community goods, or the Community goods referred to in Article 1 (3), are placed under the customs warehousing procedure, they may undergo the usual forms of handling intended to ensure preservation, to improve their presentation or marketable quality or to prepare them for distribution or resale.

A list of cases in which those forms of handling shall be prohibited for goods covered by the common agricultural policy may be drawn up if this is necessary to ensure the smooth operation of the common organization of markets.

2. Community goods referred to in Article 1 (2) (b) which are placed under the customs warehousing procedure and covered by the common agricultural policy may undergo only the forms of handling expressly stipulated for such goods.

3. The forms of handling provided for in the first subparagraph of paragraph 1 and paragraph 2 must be authorized in advance by the customs authority, which shall lay down the conditions under which they may take place.

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4. The lists of the forms of handling referred to in paragraph 1 and 2 shall be established in accordance with the procedure laid down in Article 28, without prejudice to Article 29.

Article 19

Where the circumstances so warrant, goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. This removal must be given prior authorization by the customs authority, which shall set out the conditions on which it may take place.

During the period for which they are outside the customs warehouse the goods may undergo the handling referred to in Article 18 on the conditions set out therein.

Article 20

The customs authority may allow goods placed under the customs warehousing procedure to be transferred from one warehouse to another. The conditions under which goods may be transferred from one warehouse to another without the procedure being terminated shall be determined in accordance with the procedure laid down in Article 28.

TITLE VI

Discharge of the customs warehousing procedure

Article 21

Without prejudice to special provisions adopted under specific customs arrangements, the customs warehousing procedure shall be discharged for non-Community goods:

- released for free circulation or placed under another customs procedure, or
- placed in a free zone, or
- exported, or
- abandoned to the Exchequer, where national regulations provide for this possibility, or
- destroyed under the supervision of the customs authority; waste and scrap resulting from this destruction may be dealt with in one of the ways for which provision is made in the preceding indents.

The abandoning or destruction of goods must not give rise to any expense to the Exchequer.

Article 22

1. Where a customs debt is incurred in respect of non-Community goods placed under the customs warehousing procedure, the customs value of such goods

shall be determined in accordance with Regulation (EEC) No 1224/80 ⁽¹⁾, as last amended by the Act of Accession of Spain and Portugal.

Where the customs value is based on a price actually paid or payable which includes the cost of the warehousing and of preserving goods while they remain in the warehouse, those costs need to be included in the customs value if they are distinguished from the price actually paid or payable for the goods.

2. Where the said goods have undergone the usual forms of handling within the meaning of Article 18, the nature of the goods, the value for customs purposes and the quantity to be taken into consideration in determining the amount of import duties shall, at the request of the declarant, be those which would be taken into consideration if the goods concerned had not undergone the said handling. However, derogations from this provision may be adopted in accordance with the procedure laid down in Article 28.

Article 23

1. Community goods referred to in Article 1 (2) (b) which are covered by the common agricultural policy and placed under the customs warehousing procedure must be dealt with in one of the ways provided for by the rules under which they are eligible, because they are placed under the said procedure, for measures normally attaching to the export of such goods.

2. Application may be made for cancellation of the declaration placing the goods under the customs warehousing procedure. The customs authority shall grant such application where the specific rules governing cases of non-compliance with the specified intended use of the goods have been followed. The list of cases in which the declaration may not be cancelled shall be drawn up in accordance with Article 28, without prejudice to Article 29.

3. If, on expiry of the time-limit set pursuant to Article 17 (2), no request has been made for the Community goods covered by that provision to be dealt with in one of the ways referred to in paragraph 1, the customs authority shall revoke the declaration placing the goods under the customs warehousing procedure and shall take the measures referred to in paragraph 2.

Article 24

Community goods referred to in Article 1 (3) which have been placed under the customs warehousing procedure may be put to any purpose which is permitted for such goods.

Article 25

The conditions for the discharge of the customs warehousing procedure shall be laid down in accordance with Article 28. In particular, they shall provide, in addition to the usual procedure, that:

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

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- the release for free circulation of non Community goods and the entry for home use of Community goods referred in Article 1 (3), which are placed under the customs warehousing procedure, shall take place without the goods being presented to the customs authority and before the declaration relating thereto is lodged:
 - (a) on condition that the nature of the goods, the value for customs purposes and the quantity of the goods were recognized or permitted when the goods were placed under the customs warehousing procedure. These charges shall also be applied at the time of release for free circulation unless the party concerned requests that, on release for free circulation, more favourable charges be applied and provided that such charges can be verified without a physical examination of the goods,
 - or
 - (b) subject to the information necessary for their identification being entered in the stock records referred to in Article 14;
- the exportation or dispatch of the goods placed under the customs warehousing procedure shall take place without the goods being presented to the customs authority and before the declaration relating thereto is lodged subject to the information necessary for their identification being entered in the stock records referred to in Article 14;
- for the other permitted customs purposes, the simplified procedures provided for in connection with such purposes shall be applied.

TITLE VII

Final provisions

Article 26

1. A Committee on Customs Warehouses and Free Zones, hereinafter called 'the committee', is hereby established; it shall be composed of representatives of the Member States; a representative of the Commission shall be chairman.
2. The committee shall adopt its own rules of procedure.

Article 27

The committee may examine any matter concerning the implementation of this Regulation raised by its chairman either on his own initiative or at the request of the representative of a Member State.

Article 28

1. The provisions required to implement this Regulation shall be adopted in accordance with the procedure laid down in paragraphs 2 and 3.

2. The representative of the Commission shall submit to the committee a draft of the provisions to be adopted. The committee shall deliver its opinion on the draft within a time-limit set by the chairman, having regard to the urgency of the matter. Opinions shall be delivered by a majority of votes, as provided in Article 148 (2) of the Treaty.

The chairman shall not vote.

3. (a) The Commission shall adopt the provisions envisaged where they are in accordance with the opinion of the committee.
- (b) Where the provisions envisaged are not in accordance with the opinion of the committee, or if no opinion is delivered, the Commission shall without delay propose to the Council the provisions to be adopted. The Council shall act by a qualified majority.
- (c) If, within three months of the proposal being submitted to it, the Council has not acted, the proposed provisions shall be adopted by the Commission.

Article 29

This Regulation shall be without prejudice to the adoption of specific provisions relating to the common agricultural policy, which remains subject to the rules on the implementation of the aforesaid policy.

Article 30

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

It shall be implemented one year after the date of entry into force of the implementing provisions adopted in accordance with the procedure laid down in Article 28.

2. Directive 69/74/EEC and the provisions of Directive 71/235/EEC⁽¹⁾ which are adopted for the application thereof shall be repealed on the date on which this Regulation is implemented. References to those Directives shall be construed as references to this Regulation.

3. Authorizations granted by customs authorities regarding the operation of customs warehouses shall be revoked when their substance conflicts with the provisions of this Regulation. They shall continue to apply in all other cases.

(¹) OJ No L 143, 29. 6. 1971, p. 28.

Council Regulation (EEC) No 2503/88 on customs warehouses

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

Done at Brussels, 25 July 1988

For the Council
The President
Th. PANGALOS

FREE ZONES

COUNCIL DIRECTIVE 69/75/EEC
of 4 March 1969

on the harmonisation of provisions laid down
by law, regulation or administrative action
relating to free zones.

-OJ n° L 58 of 8.3.1969, p. 11

MODIFICATIONS (within the text)

1. Act of Accession of 22.1.1972
(OJ n°s L 73 of 27.3.1972, p. 59 and L 2 of 1.1.1973, p. 1)
2. Art. 8b), c) and d) added by Directive 76/634/EEC
(OJ n° L 223 of 16.8.1976, p. 17)
3. Act of Accession of 28.5.1979
(OJ n° L 291 of 19.11.1979, p. 53)
4. Annex modified by the Act of Accession of Spain and Portugal
of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 154)

NB. Regarding the usual forms of handling, see Directive 71/235/EEC
implementing Art. 9(1) of Directive 69/74/EEC

Council Regulation (EEC) No 2504/88 of 26 July 1988 on free zones and
free warehouses
(O.J.No L 225 of 15.08.88, p. 8)

FREE ZONES

DIRECTIVE 69/75/EEC*Article 1*

1. This Directive prescribes the rules that must be included in the provisions of Member States laid down by law, regulation or administrative action relating to free zones.

2. 'Free zone' means, whatever the expression used in Member States, any territorial enclave established by the competent authorities of Member States (hereinafter called the 'competent authorities') in order that goods therein may be considered as being outside the customs territory of the Community for purposes of applying customs duties, agricultural levies, quantitative restrictions or any charges or measures having equivalent effect.

3. This Directive shall apply to:

- a) the territorial enclaves referred to in the Annex; and
- (b) such territorial enclaves referred to in paragraph 2 as may be established after notification of this Directive.

Article 2

1. Subject to the provisions of paragraphs 2 and 3, goods of every kind shall be admitted into free zones, whatever their quantity or their country of origin, consignment or destination.

2. The provisions of paragraph 1 shall not preclude:

- (a) the imposition of a prohibition or restriction justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; or the protection of industrial and commercial property;

(b) the right of the competent authorities to limit, for technical or administrative reasons, access to certain free zones or parts of free zones to certain goods only.

3. Goods introduced into the customs territory of the Community under inward processing arrangements and products obtained under those arrangements may be brought into and remain in free zones only if the competent authorities take charge of them to ensure that obligations incurred under those arrangements are fulfilled.

Article 3

It must be possible for goods placed in free zones to be the subject, under conditions laid down by the competent authorities, of:

- (a) loading, unloading, transshipment or storage;
- (b) the usual forms of handling referred to in Article 9 (1) of the Council Directive⁽¹⁾ of 4 March 1969 on the harmonisation of provisions laid down by law, regulation or administrative action relating to customs warehousing procedure;

(c) destruction (1)

Article 4

1. Where goods placed in a free zone do not fulfil the conditions laid down by Articles 9 and 10 of the Treaty, they shall not be cleared for home use or used there under conditions other than those applicable in the remainder of the territory of the Member State in which the free zone is situated.

(1) See Directive 71/235/EEC

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2. The goods referred to in paragraph 1 may be subjected in free zones to handling other than the usual forms of handling referred to in Article 3 (b) only under the conditions and in accordance with the rules applying to inward processing.

Member States may, however, in so far as is necessary, adapt methods of control to take into account conditions of operation and customs supervision in the free zones.

3. In derogation from the first subparagraph of paragraph 2, processing in the territory of the Old Free Port of Hamburg shall not be subject to conditions of an economic nature.

However, if conditions of competition in a specific economic sector within the Community are affected as a result of this derogation, the Council, acting in accordance with the procedure laid down in Article 100 of the Treaty, shall decide that the conditions of an economic nature laid down for the Community with regard to inward processing shall apply to the corresponding economic sector in the territory of the Old Free Port of Hamburg.

Article 5

1. Unless national provisions provide otherwise, goods which have been placed in free zones and which fulfil the conditions laid down in Articles 9 and 10 of the Treaty may be subjected there to handling other than the usual forms of handling referred to in Article 3 (b).

2. Where the goods referred to in paragraph 1 are intended to be cleared for home use in the Community after handling other than the usual forms of handling referred to in Article 3 (b), such handling may be carried out only after the competent authorities have taken charge of the said goods and under conditions laid down by those authorities.

Article 6

The period for which goods may remain in free zones shall not be limited. However, where necessary, in particular by reason of the nature of the goods, the competent authorities may place a limit on that period and take all necessary steps to ensure that the limit is observed.

Article 7

It must be possible for ownership of goods placed in free zones to be transferred under the conditions and in accordance with the procedure established by national provisions laid down by law, regulation or administrative action.

Article 8

1. Where goods placed in free zones are cleared for home use, the customs duties, charges having equivalent effect and agricultural levies chargeable on importation shall be collected on the basis of the rates or amounts applicable on the date of the clearance of the goods for home use, according to their nature, and their value for customs purposes and quantity as ascertained or accepted on that date by the customs authorities. However, costs of warehousing and preserving the goods during their period in free zones borne by a purchaser shall not be included in the value for customs purposes where the price paid or payable by that purchaser is taken as the basis for valuation.

2. In derogation from paragraph 1, goods which have been subjected in free zones to handling other than the forms of handling referred to in Article 3 (b) may be cleared for home use only under the conditions and in accordance with the rules applicable to inward processing.

Member States may, however, adopt measures providing for taxation of the compensating products obtained, according to their nature, and their value for

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customs purposes and quantity ascertained or accepted on the date when they are cleared for home use; the amount of customs duties, charges having equivalent effect and agricultural levies collected at that time must, however, be at least equal to the amount which would have been collected under the rules in force for inward processing.

**Article 8a*

The Committee for Customs Processing Arrangements set up by Article 26 of Directive 69/73/EEC (1), as last amended by Directive 76/119/EEC (2), may examine any matter concerning the application of this Directive raised by its Chairman either on his own initiative or at the request of the representative of a Member State.

**Article 8b*

The provisions necessary for implementing Articles 5, 6 and 8 shall be adopted in accordance with the procedure laid down in Article 28 (2) and (3) of Directive 69/73/EEC.

**Article 8c*

Member States shall lay down such provisions of law, regulation or administrative action as may be necessary to enable the competent authorities to apply the measures provided for in the provisions adopted in pursuance of Article 8b with effect from the date fixed by the latter provisions.

Article 9

Member States shall bring into force not later than 10 October 1969 measures necessary to comply with this Directive.

Article 10

Each Member State shall inform the Commission of the provisions it is making in implementation of this Directive.

The Commission shall communicate the information to the other Member States.

FREE ZONES

DIRECTIVE 69/75/EEC

ANNEX

(Article 1 (3) (a))

1. *Federal Republic of Germany*
Freihäfen (Zollgesetz, § 86)
2. *Kingdom of Belgium*
Entrepôts francs / Vrije entrepôts (Loi of 4 March 1846, Article 26)
3. *French Republic*
— Zones franches du pays de Gex et de la Haute-Savoie (Code des douanes Articles 286 to 298)
— Zones franches maritimes et fluviales
4. *Italian Republic*
Punti franchi, depositi franchi (Legge doganale of 25 September 1940, No 1424, Article 1)
5. *Kingdom of the Netherlands*
Publieke en particuliere entrepots (Algemene Wet inzake de douane en de accijnzen of 26 January 1961, Chapter III)
6. *Ireland*
Shannon Customs-Free Airport (Customs-Free Airport Act 1947)
7. *Kingdom of Denmark*
Frihavne (Toldloven, Kapitel 9)
8. *Hellenic Republic*
ΕΛΕΥΘΕΡΑ ΖΩΝΗ ΠΕΙΡΑΙΩΣ (Τέλο νειτακός Κώδιξ, κεφ. ΣΤ, και AN 1559/1950),
ΕΛΕΥΘΕΡΑ ΖΩΝΗ ΘΕΣΣΑΛΟΝΙΚΗΣ (Τελωνειακός Κώδιξ, κεφ. ΣΤ, και N 390/1914).
- «9. *Spain*
— Zonas francas (Real Decreto-ley de 11 de junio de 1929 y artículos 225 a 246 de las Ordenanzas de Aduanas)
— Depósitos francos (Real Decreto-ley de 11 junio de 1929 y artículos 7, 205 y 214 a 224 de las Ordenanzas de Aduanas)
10. *Portugal*
— Zona Franca do Cabo Ruivo (Petrogal) (Decreto nº 29034 de 1. 10. 1938)
— Zona Franca de Matosinhos (Petrogal) (Decreto nº 436/72 de 6. 11. 1972)
— Zona Franca de Sines (Decreto-Lei nº 333/78 de 14. 11. 1978)
— Zona Franca na Região Autónoma de Madeira (Decreto-Lei nº 500/80 de 20. 10. 1980)
— Zona Franca na Ilha de Santa Maria na Região Autónoma dos Açores (Decreto-Lei nº 34/82 de 4. 2. 1982).»

Council Regulation (EEC) No 2504/88 on free zones and free warehouses

COUNCIL REGULATION (EEC) No 2504/88
of 25 July 1988
on free zones and free warehouses

- O.J. No L 225 of 15.08.1988, p. 8 -

Council Regulation (EEC) No 2504/88 on free zones and free warehouses

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas free zones and free warehouses are parts of, or premises within, the Community customs territory, separate from the rest of that territory, in which there is generally a concentration of activities related to external trade; whereas, because of the customs facilities available in them, these free zones and free warehouses ensure the promotion of the aforesaid activities and, in particular, that goods are redistributed within the Community and elsewhere; whereas, therefore, the provision concerning them forms an essential instrument of the Community's commercial policy;

Whereas Directive 69/75/EEC ⁽⁴⁾, as last amended by the Act of Accession of Spain and Portugal, laid down the rules to be incorporated in Member States' provisions governing free zones; whereas the importance of those zones in the context of the customs union calls for provisions relating to them to be applied uniformly throughout the Community; whereas the rules currently in force should therefore be supplemented and clarified and enacted in a form directly applicable in the Member States, thus affording greater legal security for individuals;

Whereas free zones and free warehouses should not be given any competitive advantage where the application of import duties is concerned; whereas, on the other hand, the customs formalities in such zones or warehouses should, in view of the special circumstances, be simpler than those applying in other parts of the Community customs territory;

Whereas non-Community goods placed in free zones or free warehouses should be allowed to remain there for an unlimited period without the payment of import duties or the application of such duties and measures, the goods in these free zones or free warehouses should therefore be considered

as not being within the customs territory of the Community;

Whereas it should be borne in mind that Community goods placed in free zones or free warehouses qualify for certain benefits normally attaching to their export; whereas it is also necessary to determine the consequences of placing in a free zone or free warehouse Community goods which are subject in intra-Community trade to charges imposed under the common agricultural policy for such time as such charges are applied; whereas it should also be possible to place other Community goods in a free zone or free warehouse; whereas, where such goods are liable to domestic taxes, it is for the Member State to decide on the conditions for, and consequences of, placing them in free zones or free warehouses without prejudice to Community fiscal provisions;

Whereas it is necessary to lay down certain rules for the charging of duties where a customs debt arises in respect of goods placed in a free zone or free warehouse; whereas it should be provided that, in certain circumstances, value added within the customs territory of the Community is not to be included in the customs value of such goods;

Whereas the uniform application of this Regulation must be ensured and accordingly a Community procedure for the enactment of implementing rules should be established; whereas close and effective cooperation in this area between the Member States and the Commission should be organized through the Committee on Customs Warehouses and Free Zones established under Council Regulation (EEC) No 2503/88 of 25 July 1988 on customs warehouses ⁽⁵⁾,

HAS ADOPTED THIS REGULATION:

TITLE I

General provisions

Article 1

1. This Regulation lays down the rules governing free zones and free warehouses.
2. In a free zone or free warehouse:
 - (a) non-Community goods shall be subject neither to import duties nor, save as otherwise provided, to commercial policy measures;

⁽⁵⁾ See page 1 of this Official Journal.

⁽¹⁾ OJ No C 283, 6. 11. 1985, p. 9.

⁽²⁾ OJ No C 120, 20. 5. 1986, p. 16.

⁽³⁾ OJ No C 283, 20. 10. 1986, p. 6.

⁽⁴⁾ OJ No L 58, 8. 3. 1969, p. 11.

Council Regulation (EEC) No 2504/88 on free zones and free warehouses

- (b) Community goods for which specific Community rules so provide, shall benefit, as a result of their being placed in a free zone, from measures normally attaching to the export of such goods;
- (c) no customs formalities or controls shall apply to the entry, holding or removal of goods other than as provided in this Regulation.
3. For such time as Community goods are subject in intra-Community trade to charges imposed under the common agricultural policy, such charges shall not apply in a free zone or free warehouse.
4. For the purposes of this Regulation:
- (a) 'free zone' means parts of the customs territory of the Community, separate from the rest of that territory, in which non-Community goods placed in them are considered, for purposes of the application of import duties and commercial policy import measures, as not being within the customs territory of the Community provided they are not released for free circulation or entered under another customs procedure under the conditions laid down in this Regulation;
- (b) 'free warehouse' means premises situated within the Community's customs territory, in which non-Community goods placed in them are considered, for purposes of the application of import duties and commercial policy import measures, as not being within the customs territory of the Community provided they are not released for free circulation or entered under another customs procedure under the conditions laid down in this Regulation;
- (c) 'Community goods' means goods:
- entirely obtained in the customs territory of the Community without the addition of goods from third countries or territories which are not part of the customs territory of the Community;
 - from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State;
 - obtained in the customs territory of the Community either from the goods referred to exclusively in the second indent or from goods referred to in the first and second indents;
- (d) 'non-Community goods' means goods other than those referred to in (c).
- (e) 'import duties' means customs duties and charges having equivalent effect, agricultural levies and other import charges laid down under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products;
- (f) 'export duties' means agricultural levies and other export charges laid down under the common agricultural policy or under the specific arrangements applicable to certain goods resulting from the processing of agricultural products;
- (g) 'customs authority' means any authority competent to apply customs rules, even if that authority is not part of the customs administration;
- (h) 'person' means:
- a natural person, or
 - a legal person, or
 - when this possibility is provided for in the rules in force, an association of persons recognized as having legal capacity but lacking the legal status of a legal person.

Article 2

1. Member States may designate parts of the customs territory of the Community as free zones or authorize the establishment of free warehouses.
2. Member States shall determine the area covered by each free zone. Premises which are to be designated as free warehouses must be approved by Member States.
3. Member States shall ensure that free zones are enclosed and shall determine the entry and exit points of free zones and free warehouses.
4. The construction of any building in a free zone shall require the prior authorization of the customs authority.

Article 3

1. The perimeter and the entry and exit points of free zones and free warehouses shall be subject to supervision by the customs authorities.
2. Persons and means of transport entering or leaving a free zone or a free warehouse may be subjected to a customs check.
3. Access to a free zone or a free warehouse may be denied to persons who do not provide every guarantee necessary for compliance with the rules provided for in this Regulation.
4. The customs authority may check goods entering, leaving or remaining in a free zone or free warehouse. To

Without prejudice to the agreements concluded with third countries for the implementation of the Community transit arrangements, goods which, while fulfilling the conditions laid down in (c), are reintroduced into the customs territory of the Community after export therefrom are also considered as non-Community goods;

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enable such checks to be carried out, a copy of the transport document, which must accompany goods entering or leaving, must be handed to, or kept at the disposal of, the customs authority by any person designated for this purpose by such authority. Where these checks are required, the goods must be made available to the customs authority.

TITLE II

Placing of goods in free zones or free warehouses

Article 4

1. Free zones and free warehouses shall be open to all goods irrespective of their nature, quantity and country of origin, consignment or destination.

2. Paragraph 1 shall not preclude:

- (a) the imposition of prohibitions or restrictions justified on grounds of public morality, public policy or public security, the protection of human, animal or plant health and life, the protection of national treasures of artistic, historic or archaeological value, or the protection of industrial or commercial property;
- (b) the right of the customs authority to require that goods which present a danger or are likely to spoil other goods or which, for other reasons, require special facilities be placed in premises specially equipped to receive them.

Article 5

1. Without prejudice to Article 3 (4), goods entering a free zone or free warehouse need not be presented to the customs authority, nor need a customs declaration be lodged.

2. Goods need be presented to the customs authority only where:

- (a) they have been placed under a customs procedure which is discharged when they enter a free zone or free warehouse; however, where the customs procedure in question permits exemption from the obligation to present goods, such presentation need not be required;
- (b) they have been placed in a free zone or free warehouse on the authority of a decision to grant repayment or remission of import duties;
- (c) a request has been made for advance payment of export refunds on the goods under the common agricultural policy.

3. The customs authority may require that goods subject to export duties or to other export provisions shall be notified to the customs authority.

4. At the request of the party concerned, the customs authority shall certify that the goods placed in a free zone or free warehouse are either Community goods or non-Community goods.

TITLE III

Operation of a free zone or free warehouse

Article 6

1. There shall be no limit on the length of time goods may stay in free zones or free warehouses.

2. Specific time limits imposed in accordance with Article 17 (2) of Council Regulation (EEC) No 2503/88 shall apply to certain goods.

Article 7

1. Subject to Articles 8 and 9, any industrial, commercial or service activity shall be authorized in a free zone or free warehouse subject to the conditions laid down in this Regulation.

2. However, the customs authority may impose certain prohibitions or restrictions on such activities, having regard to the nature of the goods concerned or the requirements of customs supervision.

3. The customs authority may prohibit persons who do not provide the necessary guarantees for the correct application of this Regulation from carrying on an activity in a free zone or free warehouse.

Article 8

Where an activity referred to in Article 7 involves working of non-Community goods, the following provisions shall apply:

- (a) without prejudice to Article 13 (2), no authorization shall be required for usual forms of handling within the meaning of Article 18 (1) of Council Regulation (EEC) No 2503/88;
- (b) processing operations other than usual forms of handling shall be carried out in accordance with Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements⁽¹⁾. Member States may, however, insofar as is necessary to take into account conditions of operation and customs supervision in free zones and free warehouses, adapt the relevant methods of control. The formalities which may be dispensed with in a free zone or free warehouse

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

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will be determined in accordance with the procedure laid down in Article 31 of Regulation (EEC) No 1999/85.

By way of derogation from the first subparagraph, processing operations within the territory of the Old Free Port of Hamburg shall not be subject to conditions of an economic nature.

However, if conditions of competition in a specific economic sector in the Community are affected as a result of this derogation, the Council, acting by a qualified majority on a proposal from the Commission, shall decide that the economic conditions laid down for the Community with regard to inward processing shall apply to the corresponding economic activity within the territory of the Old Free Port of Hamburg;

- (c) processing under customs control shall be carried out in accordance with Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation ⁽¹⁾, as last amended by Regulation (EEC) No 4151/87 ⁽²⁾. Member States may, however, insofar as is necessary to take into account conditions of operation and customs supervision in free zones and free warehouses, adapt the relevant methods of control. The formalities which may be dispensed with in a free zone or free warehouse will be determined in accordance with the procedure laid down in Article 31 of Regulation (EEC) No 1999/85.

Article 9

Where an activity referred to in Article 7 involves the working of Community goods, the following provisions shall apply:

- (a) the Community goods referred to in Article 1 (2) (b) which are covered by the common agricultural policy may undergo only the forms of handling expressly referred to in respect of these goods in Article 18 (2) of Regulation (EEC) No 2503/88. Such handling may be undertaken without authorization;
- (b) the Community goods referred to in Article 1 (3) may undergo without authorization the usual forms of handling referred to in Article 18 (1) of Regulation (EEC) No 2503/88 or be destroyed in accordance with the fourth indent of Article 10 (1).

Article 10

1. Without prejudice to Article 8, non-Community goods placed in a free zone or free warehouse may, while they remain in a free zone or free warehouse, be:

- put into free circulation;
- entered under temporary importation procedure;
- abandoned to the Exchequer, where national regulations provide for this possibility;
- destroyed, provided that the person concerned provides the customs authority with all the information it considers necessary; the scrap and waste resulting from such destruction may be dealt with as described in one of the preceding indents or in Article 8.

The abandoning or destruction of goods must not give rise to any expense to the Exchequer.

2. Where paragraph 1 is not applied, the non-Community goods and the Community goods referred to in Article 1 (2) (b) and (3) may not be consumed or used in free zones or in free warehouses.

3. Without prejudice to the provisions applicable to supplies of stores, where the procedure concerned so provides, paragraph 2 shall not preclude the use or consumption of goods the release for free circulation or temporary importation of which would not entail application of import duties, measures under the common agricultural policy or the commercial policy or the charges referred to in Article 1 (3). In that event, no declaration of release for free circulation or temporary importation shall be required.

A declaration shall, however, be required if such goods are to be charged to a quota or a ceiling.

Article 11

1. Persons carrying on an activity involving the storage, working or processing, or sale or purchase, of goods in a free zone or free warehouse must keep stock accounts in a form approved by the customs authority. Goods must be entered in the stock accounts as soon as they are brought on to such persons' premises. The stock accounts must enable the customs authority to identify the goods, and must record their movements.

The stock accounts must be kept at the disposal of the customs authority to enable it to carry out such controls as it considers necessary.

2. Where goods are transhipped within a free zone, the documents relating to the operation must be kept at the disposal of the customs authority. The short-term storage of goods in connection with such transhipment shall be deemed to be an integral part of the operation.

⁽¹⁾ OJ No L 272, 5. 10. 1983, p. 1.

⁽²⁾ OJ No L 391, 31. 12. 1987, p. 1.

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TITLE IV

Removal of goods from a free zone or a free warehouse

Article 12

Without prejudice to special provisions adopted under specific customs arrangements, non-Community goods being removed from a free zone or free warehouse may be:

- exported out of the customs territory of the Community; or
- moved, in accordance with Community rules, to another part of the customs territory of the Community.

Article 13

1. Where a customs debt arises in respect of non-Community goods, the customs value of such goods shall be determined in accordance with Regulation (EEC) No 1224/80⁽¹⁾, as last amended by the Act of Accession of Spain and Portugal.

Where the customs value is based on a price actually paid or payable which includes the cost of warehousing or of preserving goods while they remain in the free zone or free warehouse, such costs need not be included in the customs value if they are distinguished from the price actually paid or payable for the goods.

2. Where the said goods have undergone, in the free zone or free warehouse, one of the usual forms of handling within the meaning of Article 18 (1) of Regulation (EEC) No 2503/88, the nature of the goods, the value for customs purposes and the quantity to be taken into consideration in determining the amount of import duties shall, at the request of the declarant and provided that such handling was covered by an authorization issued in accordance with Article 18 (3) of that Regulation, be those which would be taken into account if the goods concerned had not undergone such handling. Derogations from this provision may, however, be adopted in accordance with the procedure laid down in Article 28 of Regulation (EEC) No 2503/88.

Article 14

1. Community goods covered by the common agricultural policy and referred to in Article 1 (2) (b) must be dealt with, when placed in a free zone or free warehouse, in one of the ways provided for by the rules under which they are eligible, because they are placed in a free zone, for measures normally attaching to the export of such goods.

2. Should such goods be returned to another part of the customs territory of the Community, or if no application to

have them dealt with in one of the ways provided for in paragraph 1 has been made by the expiry of a time limit set pursuant to Article 6 (2), the customs authority shall take the measures described by the specific rules concerned relating to the case of failure to deal with the goods in the specified way.

Article 15

Community goods referred to in Article 1 (3) placed in a free zone or a free warehouse may be dealt with in any of the ways allowed for such goods.

Article 16

1. Where goods are to be returned to another part of the customs territory of the Community, or placed under a customs procedure, the certificate referred to in Article 5 (4) may be used as proof of the Community or non-Community status of the goods as the case may be.

2. Where no such certificate or other evidence of the Community or non-Community status of the goods is available, the goods shall be deemed to be:

- Community goods, for the purposes of applying export duties and export certificates or export measures laid down under the commercial policy;
- non-Community goods in all other cases.

Article 17

The customs authority shall ensure that rules governing the export or consignment of goods from Member States are complied with where such goods are exported or consigned from a free zone or free warehouses.

TITLE V

Final provisions

Article 18

The Committee on Customs Warehouses and Free Zones set up under Article 26 of Regulation (EEC) No 2503/88 may examine any matter concerning the implementation of this Regulation raised by its chairman either on his own initiative or at the request of a representative of a Member State.

Article 19

The provisions required to implement this Regulation shall be adopted in accordance with the procedure laid down in Article 28 of Regulation (EEC) No 2503/88.

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

Council Regulation (EEC) No 2504/88 on free zones and free warehouses

Article 20

This Regulation shall be without prejudice to the adoption of special provisions relating to the common agricultural policy, which remain subject to the rules governing the establishment of that policy.

Article 21

Where specific Community rules refer to free zones, that reference shall be taken to include a reference to free warehouse.

Article 22

This Regulation shall apply without prejudice to Council Regulation (EEC) No 1736/75 of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States⁽¹⁾, as last amended by Regulation (EEC) No 1629/88⁽²⁾.

Article 23

Nothing in this Regulation shall affect the provisions of Council Regulation (EEC) No 353/79 of 5 February 1979

laying down the conditions for coupage and wine making in the free zones within Community territory for wine products originating in third countries⁽³⁾.

Article 24

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

It shall be implemented one year after the date of entry into force of the implementing provisions adopted in accordance with the procedure laid down in Article 19.

2. Directive 69/75/EEC and the provisions of Directive 71/235/EEC⁽⁴⁾ which are adopted for the application thereof shall be repealed on the date on which this Regulation is implemented. References to those Directives shall be deemed to be references to this Regulation.

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

Done at Brussels, 25 July 1988.

For the Council
The President
Th. PANGALOS

⁽¹⁾ OJ No L 183, 14. 7. 1975, p. 3.

⁽²⁾ OJ No L 147, 14. 6. 1988, p. 1.

⁽³⁾ OJ No L 54, 5. 3. 1979, p. 94.

⁽⁴⁾ OJ No L 143, 29. 6. 1971, p. 28.

COUNCIL REGULATION (EEC) N° 2473/86 ON OUTWARD PROCESSING RELIEF ARRANGEMENTS AND THE STANDARD EXCHANGE SYSTEM

**COUNCIL REGULATION (EEC) No 2473/86
of 24 July 1986
on outward processing relief arrangements and the standard exchange system**

- O.J. N° L212 of 02.08.1986, p. 1 -

Implementing Regulation

- Commission Regulation (EEC) No 2458/87 of 31 July 1987
(O.J. No L 230 of 17.8.87, p. 1)
(see page VIII-D-27)

COUNCIL REGULATION (EEC) N° 2473/86 ON OUTWARD PROCESSING RELIEF ARRANGEMENTS AND THE STANDARD EXCHANGE SYSTEM

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas, under the international division of labour, many Community undertakings have recourse to outward processing arrangements, that is the export of goods with a view to their subsequent re-import after processing, working or repair; whereas recourse to these arrangements is justified for economic or technical reasons;

Whereas, in the event of Community goods being exported for repair purposes, including restoring them to their original condition and putting them in order, many Community undertakings have recourse to the standard exchange system, in other words the importation of goods to replace Community goods, in the condition in which such Community goods would be if they had been repaired as intended; whereas recourse to this system is justified for economic or technical reasons;

Whereas the aforementioned system is currently covered by the standard exchange arrangements; whereas those arrangements may be regarded as a variant of the outward processing relief arrangement; whereas it is therefore advisable to incorporate the provisions concerning standard exchange arrangements in this Regulation;

Whereas it is necessary to set up a system to provide partial or total relief from import duties applicable to compensating products on goods replacing such products

in order to avoid the taxation of goods exported from the Community for processing;

Whereas this relief, if it concerned certain taxes other than customs duties and agricultural levies, might not be compatible with the common agricultural policy or with specific arrangements applicable to certain goods resulting from the processing of agricultural products, or with the objectives sought by the adoption of taxes of a particular type; whereas it is therefore important to provide that the total or partial relief applicable under outward processing relief arrangements may not affect these taxes; whereas the Commission should be instructed to draw up a list of the said taxes, which may be very different in nature;

Whereas the use of outward processing relief arrangements must be refused by customs authorities where the essential interests of Community processors are likely to be seriously affected;

Whereas agricultural products or goods resulting from the processing of agricultural products must be excluded from the scope of the standard exchange system since, by their very nature, they can hardly be repaired; whereas, furthermore, the standard exchange system is not compatible with the common agricultural policy or with the specific arrangements applicable to certain goods resulting from the processing of agricultural products;

Whereas outward processing relief arrangements are governed at Community level by Council Directive 76/119/EEC of 18 December 1975 on the harmonization of provisions laid down by law, regulation or administrative action in respect of outward processing ⁽⁴⁾, as last amended by Directive 81/952/EEC ⁽⁵⁾;

Whereas the standard exchange arrangements are governed at Community level by Council Directive 78/1018/EEC of 27 November 1978 on the harmonization of provisions laid down by law, regulation or administrative action in respect of standard exchange of goods exported for repair ⁽⁶⁾;

⁽¹⁾ OJ No C 153, 11. 6. 1983, p. 6, and

OJ No C 203, 29. 7. 1983, p. 16.

⁽²⁾ OJ No C 46, 20. 2. 1983, p. 113, and

OJ No C 307, 14. 11. 1983, p. 102.

⁽³⁾ OJ No C 57, 29. 2. 1984, p. 3.

⁽⁴⁾ OJ No L 24, 30. 1. 1976, p. 58.

⁽⁵⁾ OJ No L 347, 3. 12. 1981, p. 32.

⁽⁶⁾ OJ No L 349, 13. 12. 1978, p. 33.

COUNCIL REGULATION (EEC) N° 2473/86 ON OUTWARD PROCESSING RELIEF ARRANGEMENTS AND THE STANDARD EXCHANGE SYSTEM

Whereas the importance of the outward processing relief arrangements and the standard exchange arrangements in the customs union requires their more uniform application in the Community; whereas provision should therefore be made for, on the one hand, an instrument which is directly applicable in the Member States and, on the other hand, a Community procedure enabling the detailed arrangements for implementation to be adopted, the whole offering greater legal certainty for the individual;

Whereas it is advisable to organize close and effective collaboration between the Member States and the Commission in this area within the framework of the Committee for Customs Procedures with Economic Impact, set up by Article 30 of Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements⁽¹⁾;

Whereas outward processing relief arrangements constitute an essential instrument of the Community's commercial policy,

HAS ADOPTED THIS REGULATION:

TITLE I

General principles

Article 1

1. This Regulation lays down the rules governing outward processing relief arrangements and the standard exchange system.

2. Outward processing relief arrangements shall, under the conditions laid down by this Regulation and without prejudice to the specific provisions applicable to the standard exchange system laid down in Title IV nor to Article 22 of Regulation (EEC) No 1999/85, allow Community goods to be temporarily exported from the customs territory of the Community in order to undergo processing operations, and the compensating products resulting from these operations to be released for free circulation in the customs territory of the Community with total or partial relief from import duties.

3. For the purposes of this Regulation:

(a) 'temporarily exported goods' means goods placed under outward processing relief arrangements;

(b) 'Community goods' means goods:

- entirely obtained in the customs territory of the Community, without the addition of goods from

third countries or territories which are not part of the customs territory of the Community,

- from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State,

- obtained in the customs territory of the Community either from the goods referred to exclusively in the second indent or from the goods referred to in the first and second indents;

(c) 'person' means:

- a natural person,

- a legal person, or

- where this possibility is provided for in the rules in force, an association of persons recognized as having legal capacity but lacking the legal status of a legal person;

(d) 'holder of the authorization' means a person to whom an outward processing authorization has been issued;

(e) 'processing operations' means:

- the working of goods, including fitting or assembling them or adapting them to other goods,

- the processing of goods,

- the repair of goods, including restoring them to their original condition and putting them in order;

(f) 'compensating products' means all products resulting from processing operations;

(g) 'import duties' means not only customs duties and charges having equivalent effect but also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;

(h) 'customs authority' means any authority competent to apply customs rules, even if that authority is not part of the customs administration;

(i) 'rate of yield' means the quantity or percentage of compensating products obtained from the processing of a fixed quantity of temporarily exported goods;

(j) 'standard exchange system' means the system provided for in Title IV.

Article 2

1. Outward processing relief arrangements shall not be open to Community goods:

- whose export gives rise to a refund or remission of import duties,

- which, prior to export, were released for free circulation wholly free of import duties by virtue of their use for particular purposes, for as long as the conditions for granting relief continue to apply,

⁽¹⁾ OJ No L 188, 20. 7. 1985, p. 1.

COUNCIL REGULATION (EEC) N° 2473/86 ON OUTWARD PROCESSING RELIEF ARRANGEMENTS AND THE STANDARD EXCHANGE SYSTEM

— whose export gives rise to export refunds or other amounts introduced under the common agricultural policy or in respect of which a financial advantage other than these refunds or other amounts is granted under the common agricultural policy because of the export of these goods.

2. However, exemptions from the second indent of paragraph 1 may be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85.

Article 3

1. By way of derogation from Article 4 (2), Article 10 (1) and Article 11, use of the outward processing relief arrangements may be granted to goods of Community origin, within the meaning of Regulation (EEC) No 802/68⁽¹⁾, when the processing operation consists of the incorporation of such goods into goods obtained outside the Community and imported as compensating products, to the extent that use of the arrangements helps to promote the sale of the export goods without causing damage to the essential interests of Community producers of products identical or similar to the imported compensating products.

2. Cases in which paragraph 1 may be applied, and appropriate conditions, shall be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85.

TITLE II

Issue of the authorization

Article 4

1. The use of outward processing relief arrangements shall be conditional on the issue, by the customs authority of the Member State in which the goods for temporary export are located, of an outward processing authorization, hereinafter referred to as 'authorization'.

2. The authorization shall be issued at the request of the person who arranges for the processing operations to be carried out. This person shall supply, with his application, the information required for issue of the authorization.

3. The authorization may cover one or more processing operations as the case may be.

4. By way of derogation from paragraph 1, cases in which use of the arrangements may be granted without issue of an authorization prior to the export of goods, and appropriate conditions, shall be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85.

Article 5

1. The authorization shall be granted only:

- (a) to persons established in the Community;
- (b) to persons who offer every guarantee which the customs authority considers necessary;

(c) where it is possible to establish that the compensating products have been manufactured from the temporarily exported goods.

2. Cases in which derogations from paragraph 1 (c) may apply, and the conditions subject to which those derogations apply, shall be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85.

Article 6

Authorization shall not be granted where the use of outward processing relief arrangements is liable seriously to damage the essential interests of Community processors (economic conditions).

Article 7

1. The conditions under which the outward processing relief arrangements are used shall be set out in the authorization.

2. The holder of the authorization is required to notify the customs authority of all factors arising after the issue of the authorization which are likely to influence its continuation or contents.

3. Where the circumstances under which the authorization was issued are found to have changed, the customs authority shall amend the authorization accordingly.

Article 8

Cases where the authorization is to be revoked and cases where it is decided that it is null and void, as well as the consequences deriving therefrom, shall be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85.

TITLE III

Functioning of the outward processing relief arrangements

Article 9

The conditions for the placing of goods under the outward processing relief arrangements shall be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85.

Article 10

1. Subject to Article 12, the use of the outward processing relief arrangements shall be granted only for compensating products declared for release for free circulation by the holder of the authorization or on his behalf.

2. The customs authority shall fix the time limit within which the compensating products must be re-imported into the customs territory of the Community. It may extend this limit on submission of a duly substantiated request by the holder of the authorization.

⁽¹⁾ OJ No L 148, 26. 6. 1968, p. 1.

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3. The customs authority shall fix either the rate of yield of the operation, or where necessary, the method of determining such rate.

Article 11

Where ownership of the temporarily exported goods or compensating products is transferred, the customs authority shall allow the outward processing relief arrangements to continue on condition that the compensating products are declared for free circulation by the holder of the authorization or on his behalf.

Article 12

The compensating products may be declared for free circulation under the outward processing relief arrangements by another person established in the Community provided he has obtained the consent of the holder of the authorization and provided the conditions of the authorization are fulfilled.

Article 13

1. The total or partial relief from import duties provided for in Article 1 (2) shall be effected by deducting from the amount of import duties applicable to the compensating products released for free circulation the amount of import duties that would be applicable to the temporarily exported goods if they were imported into the customs territory of the Community from the country in which they underwent the processing operation or last such operation.

2. The amount to be deducted pursuant to paragraph 1 shall be calculated on the basis of the quantity and nature of those goods on the date of acceptance of the declaration of their being placed under outward processing relief arrangements and on the basis of the other details of taxation applicable to them on the date of acceptance of the declaration of release for free circulation of the compensating products.

The value of the temporarily exported goods shall be that taken into consideration for those goods in accordance with Article 8 (1) (b) (i) of Council Regulation (EEC) No 1224/80⁽¹⁾, as last amended by Regulation (EEC) No 1055/85⁽²⁾ when determining the customs value of the compensating products or, if the value cannot be determined in this way, the difference between the customs value of the compensating products and the processing costs determined by reasonable means.

However,

— certain charges determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85 shall not be taken into account in the calculation of the amount to be deducted;

⁽¹⁾ OJ No L 134, 31. 1. 1980, p. 1.

⁽²⁾ OJ No L 112, 25. 4. 1985, p. 50.

— where, before being placed under outward processing relief arrangements, the temporarily exported goods were released for free circulation at a reduced rate by virtue of their use for particular purposes, for as long as the conditions for granting the reduced rate continue to apply, the amount to be deducted shall be the amount of import duties actually levied when the goods were released for free circulation.

3. Where temporarily exported goods could qualify on release for free circulation for a reduced or zero rate of duty by virtue of a particular end use, that rate shall be taken into account provided that the goods underwent operations consistent with such an end use in the country where the processing operation or last such operation took place.

4. Where compensating products qualify for preferential tariff treatment because Community provisions provide for such arrangements with regard to the country in which the goods were obtained and where those arrangements exist for goods of the same tariff classification as the temporarily exported goods, the rate of import duty to be taken into account in establishing the amount to be deducted pursuant to paragraph 1 shall be that which would be applicable if the temporarily exported goods fulfilled the conditions under which this preferential treatment may be granted.

5. This Article shall be without prejudice to the application of the provisions adopted or likely to be adopted in the context of trade between the Community and third countries providing for relief from import duties in respect of certain compensating products.

Article 14

1. Where the purpose of the processing operation is the repair of the temporarily exported goods, they shall be released for free circulation totally free of import duties where it is established, to the satisfaction of the customs authority, that the goods were repaired free of charge, either for contractual or legal reasons arising from a guarantee or because of the existence of a manufacturing fault.

2. Paragraph 1 shall not apply where account was taken of the fault at the time the goods were first released for free circulation.

Article 15

Where the purpose of the processing operation is the repair of the temporarily exported goods and where this repair is carried out in return for payment, the partial relief from import duties provided for in Article 1 (2) shall be effected by establishing the amount of the duties applicable on the basis of the details of taxation in respect of compensating products on the date of acceptance of the declaration of release for free circulation of the said products, taking into account as customs value an amount equal to the repair costs, provided that those costs represent the only consideration provided by the holder of the authorization and are not influenced by any links between that holder and the operator.

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TITLE IV

Standard exchange

Article 16

1. Under the conditions laid down in this Title applicable in addition to the preceding provisions, the standard exchange system shall permit the replacement of compensating products by imported goods, hereinafter referred to as 'replacements'.

2. The customs authority shall permit recourse to the standard exchange system where the processing operation involves the repair of Community goods other than those subject to the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

3. The customs authority shall allow replacements, under the conditions it lays down, to be imported before the temporary export goods are exported (prior importation).

The prior importation of a replacement shall require the provision of a security covering the amount of the import duties. The security shall be discharged on payment of the import duties due.

Article 17

1. Replacements must fall within the same subheading of the Common Customs Tariff, be of the same commercial quality and have the same technical characteristics as the export goods if the latter had undergone the repair in question.

2. Where the temporarily exported goods have been used before export, the replacements must also have been used and may not be new products.

The customs authorities may, however, grant derogations from this rule if the replacement has been supplied free of charge either because of a guarantee imposed by contract or by law or because of a manufacturing defect.

Article 18

Standard exchange shall be authorized only where it is possible to check that the conditions laid down in Article 17 are fulfilled.

Article 19

Without prejudice to Article 22, the provisions applicable to compensating products shall also apply to replacements.

Article 20

1. In the case of prior importation, temporarily exported goods must be exported within two months of

the date of acceptance by the customs authority of the declaration of release for free circulation of the replacements.

2. However, where exceptional circumstances so justify, the customs authority may, at the request of the person concerned, extend within reasonable limits the period referred to in paragraph 1.

Article 21

In the case of prior importation and where Article 13 is applied, the amount to be deducted shall be determined on the basis of the details of taxation applicable to the temporarily exported goods on the date of acceptance of the declaration of their being placed under the arrangements.

Article 22

Article 3 and Article 5 (1) (c) and (2) shall not apply in the context of standard exchanges.

TITLE V

Final provisions

Article 23

The procedures provided for in this Regulation may also be used for the implementation of non-tariff measures of common commercial policy.

Article 24

The Member States and the Commission shall arrange for the exchange of statistics regarding temporarily exported goods and compensating products.

Article 25

The Committee for Customs Procedures with Economic Impact shall exchange information on the factors which have led customs authorities to refuse use of the outward processing relief arrangements on the grounds that the economic conditions were not fulfilled.

Article 26

The Committee for Customs Procedures with Economic Impact may examine any matter concerning the implementation of this Regulation raised by its Chairman either on his own initiative or at the request of the representative of a Member State.

Article 27

The provisions required for the implementation of this Regulation shall be adopted in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85.

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Article 28

This Regulation shall be without prejudice to the adoption of specific provisions relating to the common agricultural policy, which remain subject to the rules on the introduction of the aforesaid policy.

Article 29

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

It shall apply from 1 January 1988.

2. Directive 76/119/EEC and the Directives adopted for its implementation and Directive 78/1018/EEC shall be repealed with effect from 1 January 1988. References to those Directives are to be construed as references to this Regulation.

3. Authorizations granted under provisions adopted pursuant to Directive 76/119/EEC before 1 January 1988 shall be revoked no later than 31 December 1988 if they cannot be maintained under the provisions of this Regulation.

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

Done at Brussels, 24 July 1986.

For the Council

The President

A. CLARK

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
OUTWARD PROCESSING RELIEF ARRANGEMENTS AND THE STANDARD EXCHANGE SYSTEM

COMMISSION REGULATION (EEC) No 2458/87

of 31 July 1987

laying down provisions for the implementation of Council Regulation (EEC) No 2473/86 on
outward processing relief arrangements and the standard exchange system

- O.J. No L 230 of 17.8.87, p. 1 -

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economy Community,

Having regard to Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system ⁽¹⁾ and in particular Article 27 thereof,

Whereas it is necessary to specify that the standard exchange system also applies to restoring to original condition and putting in order;

Whereas it is necessary to lay down certain provisions regarding issue of outward processing authorizations and specifying the particular conditions for issue of the authorization where Article 3 (1) of Regulation (EEC) No 2473/86 is applied;

Whereas it is necessary to provide implementing measures concerning placing of goods under the arrangements, use of

the standard exchange system, and granting benefit of the arrangements in the case of release for free circulation of compensating products or of replacement products;

Whereas it is necessary to specify under which conditions the procedures provided for may be used in the framework of the Common Commercial Policy;

Whereas it is necessary to establish provisions concerning the proportion of temporarily exported goods incorporated in re-imported compensating products where determination of import duties to be collected for so implies; whereas given the complexity of calculations which may arise detailed examples should be presented;

Whereas it is necessary to establish rules for administrative cooperation for the uniform application of economic conditions and for operation of the arrangements, in particular where several Member States are concerned;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Economic Arrangements,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

Article 1

1. For the purpose of this Regulation:

1. 'basic Regulation' means Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system;

2. 'secondary compensating products' mean compensating products other than those for which the arrangements were authorized and which necessarily result from the outward processing operation;

3. 'losses' means the proportion of the temporarily exported goods destroyed and lost during the processing operation, in particular by evaporation, dessiccation, venting as gas or leaching;

⁽¹⁾ OJ No L 212, 2. 8. 1986, p. 1.

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4. 'quantitative scale method' means calculation of the temporarily exported goods incorporated in the various compensating products by reference to the quantity of such goods;
5. 'value scale method' means calculation of the temporarily exported goods incorporated in the various compensating products by reference to the value of such compensating products;
6. 'prior importation' means the system provided for in Article 16 (3) of the basic Regulation;
7. 'triangular traffic' means the system under which the compensating products are released for free circulation with partial or total relief from import duties in a Member State other than that from which the goods were temporarily exported;
8. 'Member State of re-importation' means the Member State where the compensating products are released for free circulation with partial or total relief from import duties under the arrangements;
9. 'exporting Member State' means the Member State where the temporarily exported goods are placed under the arrangements;
10. 'specific commercial policy measures' means non-tariff measures established as part of the common commercial policy in the form of Community rules governing arrangements for the import or export of goods, such as surveillance or safeguard measures, quantitative limits or restrictions and import or export bans;
11. 'amount to be deducted' means the import duties which would have been applicable to the temporarily exported goods if they had been imported into the customs territory of the Community from the countries which they were the subject of the processing operation or the last processing operation;
12. 'loading, transport and insurance costs' means all costs incurred in connection with the loading, transport and insurance of the goods including:
- commission and brokerage, except buying commissions,
 - the cost of containers,
 - the cost of packing, whether for labour or materials,
 - handling costs incurred in connection with transport of the goods.
13. 'Customs Cooperation Council' means the organization established by the Convention establishing a Customs Cooperation Council concluded in Brussels on 15 December 1950.
2. For the purposes of Article 16 (2) of the basic Regulation, repair of goods shall include restoring them to their original condition and putting them in order.

TITLE II

AUTHORIZING USE OF THE ARRANGEMENTS

CHAPTER I

APPLYING FOR AUTHORIZATION

Article 2

1. Without prejudice to paragraph 4 and the simplified procedures for issue of the authorization provided for in Articles 14 and 20, applications for authorization shall be made in writing and shall conform to the model set out in Annex I. They shall contain at least the details indicated in that Annex. Applications must be signed and dated.
2. Where the customs authority considers the particulars indicated in the application to be inadequate, particularly with regard to applying Article 6 of the basic Regulation, it may require the applicant to supply additional particulars.
3. The application must be accompanied by all supporting documents or evidence needed for its appraisal.
4. The customs authority may allow the holder of an authorization to apply for its renewal by simple written request, giving particulars of the previous authorization and indicating any changes which need to be made.
5. The customs authority shall keep applications and the documents and evidence relating to them, together with copies of any authorizations issued. Where an application is rejected, the customs authority shall keep the application and the documents and evidence relating to it for at least one calendar year after the end of the year during which the application was rejected.

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CHAPTER II
GENERAL CONDITIONS FOR AUTHORIZING USE OF THE
ARRANGEMENTS

Article 3

1. Before issuing the authorization the customs authority shall check that the conditions for use of the arrangements, in particular the economic conditions, are fulfilled.

2. For the purposes of Article 5 (1) (c) of the basic Regulation, the customs authorities shall establish the methods of identifying the temporarily exported goods in the compensating products. To this end the customs authority shall use, in particular, the following means:

- (a) statement or description of special marks or manufacturer's numbers;
- (b) affixing of plombs, seals, clip-marks or other distinctive marks;
- (c) the taking of samples, illustrations or technical descriptions;
- (d) the carrying out of analyses.

The customs authority may also use the 'information document to facilitate the temporary exportation of goods sent from one country from manufacture, processing, or repair in another' provided for by the Customs Cooperation Council recommendation of 3 December 1963 and contained in Annex II.

3. For the purposes of Article 17 of the basic Regulation, the customs authority shall use, *inter alia*, the methods of identifying goods referred to in paragraph 2 (a), (c) and (d).

4. Where a derogation from paragraph 1 (c) of Article 5 of the basic Regulation is requested of the customs authority, this authority shall submit the application to the Commission which shall decide in accordance with Article 31 (2) and (3) of Council Regulation (EEC) No 1999/85 (1) if and under what conditions an authorization may be granted.

CHAPTER III
ISSUING THE AUTHORIZATION

Section 1

General provisions

Article 4

1. Without prejudice to the simplified procedures for issue of the authorization provided for in Articles 14 and 20,

(1) OJ No L 188, 20. 7. 1985, p. 1.

authorizations shall be made out in writing and shall conform to the model set out in Annex I. They shall contain at least the particulars indicated in that Annex. Authorizations must be signed and dated.

- 2. Authorizations shall be addressed to the applicant.
- 3. Authorizations shall take effect on the date of issue.
- 4. In cases which can be shown to be exceptional, the customs authority may issue a retroactive authorization.

However, the retroactive effect of such authorization may not go back beyond the time when the application was lodged in accordance with Article 11 (2).

These provisions shall not apply in the case of standard exchange with prior importation.

5. The customs authority shall keep copies of authorizations granted for at least three calendar years after the end of the year of their expiry.

6. An authorization for use of the standard exchange system without prior importation may be used also for the re-importation of compensating products in place of the replacement products, provided that all the conditions are fulfilled.

7. Where circumstances so warrant and all the conditions for authorizing use of the standard exchange system without prior importation are fulfilled, the competent authority may allow the holder of an outward processing authorization which does not provide for use of this system to import replacement goods.

Application must be made at the latest when these products are imported.

Article 5

The period of validity of an authorization shall be set by the customs authority, having regard to the economic conditions and the specific needs of the applicant for the authorization.

Where the period of validity exceeds two years, the conditions on which it was issued shall be reviewed periodically at intervals specified in the authorization.

Section 2

Special provisions

Article 6

1. When the compensating products are:

- (a) to be charged against a quantitative quota opened for

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imports under the outward processing arrangements of products other than those referred to in point (c);

- (b) to benefit from the provisions of regulations opening, allocating and providing for the administration of Community tariff quotas in application of the arrangement between Switzerland and the European Economic Community or processing work in respect of the textile sector ⁽¹⁾;
- (c) to benefit from Council Regulation (EEC) No 636/82 of 16 March 1982 establishing economic outward processing arrangements applicable to certain textile and clothing products imported into the Community after working or processing in certain third countries ⁽²⁾.

The authorization referred to in Article 4 shall be issued by the customs authority of the Member State in which the compensating products are to be entered for free circulation. It shall allow charging against the said quotas and use of the arrangements.

2. Paragraph 1 shall not apply to the standard exchange system.

CHAPTER IV

PARTICULAR CONDITIONS FOR ISSUING THE AUTHORIZATION REFERRED TO IN ARTICLE 3 (1) OF THE BASIC REGULATION

Article 7

1. For the purposes of Article 3 (1) of the basic Regulation, the authorization referred to in Article 4 shall be issued at the request of the person exporting the temporarily exported goods even where the latter is not the person carrying out the processing operations. This derogation shall be requested in the application to the customs authority of

the Member State in which the applicant is established. It shall also apply in case of triangular traffic.

The authorization shall be issued to the person requesting it.

This derogation shall enable a person other than the holder of the authorization to enter compensating products for free circulation and to be authorized to use the arrangements.

2. The application must be accompanied by all documents or items of proof required for examination of the application. These documents must show in particular:

- the advantages which would result from application of Article 3 (1) of the basic Regulation as regards the increase of sales of the export goods as compared with sales carried out under normal conditions; and
- evidence that the requested derogation would not cause damage to the essential interests of Community producers of products identical or similar to the compensating products to be re-imported.

3. When the customs authorities has all the necessary information it shall forward the application to the Commission together with its opinion.

On receipt the Commission shall communicate that information to the Member States.

The Commission shall decide in accordance with the procedure provided for in Article 31 (2) and (3) of Regulation (EEC) No 1999/85 if and under which conditions an authorization may be granted, and shall lay down in particular control measures to ensure that the relief referred to in Article 13 of the basic Regulation is authorized only for compensating products in which the temporarily exported goods are actually incorporated.

TITLE III

OPERATION OF THE ARRANGEMENTS

Article 8

Chapters I to IV of this Title apply subject to the specific provisions of Chapter VI relating to the standard exchange system with prior importation.

CHAPTER I

FORMALITIES FOR ENTRY OF GOODS FOR ARRANGEMENTS

Section 1

Normal procedure

Article 9

1. Entry of goods for the arrangements shall be subject to lodging of the export declaration established on form EX referred to in Article 2 of Council Regulation (EEC) No 1900/85 of 8 July 1985 introducing Community export and import declaration forms ⁽³⁾ with the competent customs

⁽¹⁾ OJ No L 240, 24. 9. 1969, p. 1.

⁽²⁾ OJ No L 76, 20. 3. 1982, p. 1.

⁽³⁾ OJ No L 179, 11. 7. 1985, p. 4.

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office of the exporting Member State. This declaration shall hereafter be referred to as the declaration for entry of goods for the arrangements.

2. Particulars of the authorization and the means of identification selected must be given in Box 44 of the declaration for entry of goods for the arrangements.

3. The description of the goods contained in the declaration for entry of goods for the arrangements must correspond with the specifications contained in the authorization.

4. The customs authority may require the authorization to be presented when the declaration for entry of goods for the arrangement is lodged.

5. The declaration shall be accompanied by all other documents which must be presented for entry for the arrangements.

6. The customs authority may agree that the documents in question be held at its disposal rather than accompanying the declaration.

Article 10

1. The specific measures of commercial policy at export shall apply at the time of acceptance of the declaration for entry of goods for the arrangements.

2. Paragraph 1 shall not effect decisions allowing non-imputation of export quotas for ashes and residues of copper and alloys of heading 26.03 and of copper waste and alloys falling within heading 74.01 of the Common Customs Tariff.

Article 11

1. The provisions covering the lodging, acceptance, correction or cancellation of a declaration for entry for the arrangements, the examination of the goods declared for temporary export, the taking of samples where appropriate, the verification of the said declaration and related documents, the result of that verification and the authorization to export the goods as well as replacement of some or all the entries in the declaration by coded data shall be those adopted down by the Member States in order to comply with Council Directive 81/177/EEC of 24 February 1981 on the harmonization of procedures for the export of Community goods⁽¹⁾ and its implementing Directive 82/347/EEC⁽²⁾, account also being taken of the objectives of this Regulation.

2. Acceptance of a declaration for entry of goods for the arrangements shall be subject to issue of an outward

processing authorization. In cases which can be shown to be exceptional, however, the customs authority may accept the declaration without such authorization having been issued, provided an application for authorization was submitted before acceptance of the said declaration.

3. Where paragraph 2 is applied, particulars of the application for authorization must be given in Box 44 of the declaration for entry of goods for the arrangements.

Section 2

Simplified procedures

Article 12

1. Provided the proper conduct of operations is not thereby affected, the customs authority shall agree, at the request of the person concerned and on conditions it shall lay down, that:

- (a) the declaration for entry of goods for the arrangements may be replaced by a commercial or administrative document accompanied by an export application signed by the declarant;
- (b) temporarily exported goods may be placed under the arrangements without being presented to the customs authority responsible for monitoring exports and before declaration for entry of goods for the arrangements is lodged.

2. Where use of the simplified procedure provided for in paragraph 1 (b) is authorized, the holder of the authorization shall:

- (a) notify forthcoming consignments to the customs authority responsible for monitoring the exports referred to in paragraph 1 (b) in the manner which it shall lay down, with a view to enabling it to inspect the consignments, where necessary, before dispatch;
- (b) draw up the declaration for entry of goods for the arrangements or the document referred to in paragraph 1 (a);
- (c) enter the goods for export in his accounts. Such entry shall be effected in the form and in the manner laid down by the customs authority. The entry shall be dated. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority and notably by use of computer procedures;
- (d) make available to the customs authority all documents relating to the export of the said goods.

3. The following shall not be authorized by the customs authority to use the simplified procedures provided for in paragraph 1:

⁽¹⁾ OJ No L 83, 30. 3. 1981, p. 40.

⁽²⁾ OJ No L 156, 7. 6. 1982, p. 1.

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- (a) persons who do not offer adequate guarantees as to the proper conduct of the arrangements;
- (b) persons whose accounts are not such as to enable the customs authority to check on the processing operations where the simplified procedure provided for in paragraph 1 (b) is used.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently carry out processing operations.

Article 13

1. The commercial or administrative document and entry in the accounts referred to in Article 12 must contain at least the particulars necessary for identification of the goods and a reference to the authorization.

Acceptance by the customs office of a commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the declaration for entry of goods for the arrangements.

Any examination of the goods shall be based on the particulars given in the commercial or administrative document or entry in the accounts.

In cases as referred to in Article 12 (1) (b) entry of the goods in the accounts shall be equivalent to authorization to export them.

2. The declaration for entry of goods covered by a commercial or administrative document referred to in Article 12 paragraph 1 point (a) must be lodged at the competent customs office within the period stipulated by the customs authority. Acceptance of such declaration shall not have the same force in law as acceptance of the declaration for entry of goods for the arrangements.

The customs authority may agree that this declaration should be of a general, periodic or recapitulative nature.

Article 14

1. When Articles 12 and 13 are not applied and when the processing operations concern repair operations for goods, including restoring them of their original condition and putting them in order, the customs office designated by the customs authority shall allow lodging of the declaration for entry of goods for the arrangements to constitute application for the authorization.

In such case acceptance of the declaration shall constitute authorization and the said acceptance shall be subject to the conditions for issuing the authorization.

2. The customs office designated by the customs authority may apply the procedure provided for in paragraph

1 for goods which are to undergo outward processing operations other than those provided for in that paragraph.

Each Member State shall inform the Commission which offices have been designated for which types of goods and which processing operations.

3. Where paragraphs 1 and 2 are applied, the declaration for entry of goods for the arrangements must be accompanied by a document drawn up by the declarant giving the following information:

- the name or title and the address of the applicant for the arrangements where this is a person distinct from the declarant,
- the trade and/or technical description of the compensating products,
- the nature of the processing operations,
- the estimated time required to reimport the compensating products,
- the rate of yield or, where appropriate, the manner of calculating the rate of yield,
- means of identification.

This document so annexed shall form an integral part of the declaration.

CHAPTER II

TIME LIMITS FIXED IN ARTICLE 10 (2) OF THE BASIC
REGULATION

Article 15

1. The time limit within which compensating products must be re-imported into the customs territory of the Community shall be determined with reference to the time required to complete the processing operations and to transport the temporarily exported goods and the compensating or replacement products. This time limit shall be calculated from the date of acceptance of the declaration for entry of the goods for the arrangements.

2. Under the standard exchange system with prior importation, the time limit within which replacement products must be imported into the customs territory of the Community shall be determined with reference to the time required for the substitution of the temporarily exported goods and for completion of transport of the temporarily exported goods and of the replacement products. This time limit shall be calculated from the date of acceptance of the declaration for entry of goods for the arrangements.

3. The re-importation of compensating products referred to in paragraph 1 and the importation of replacement products referred to in paragraph 2 shall be considered to have been accomplished when these products are:

- released for free circulation, or

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- placed in a free zone or under the customs warehousing or inward processing relief arrangements, or
- placed under the Community transit procedure (external procedure) or under an international transport arrangement provided for in Article 7 (1) of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit arrangements⁽¹⁾ in so far as use of these latter arrangements is allowed by Community legislation.

4. The date to be taken into consideration for the application of this Article shall be the date of acceptance of the declaration for release for free circulation of the document used for introduction into a free zone or of the declaration for placing under the procedure or one of the customs arrangements referred to in paragraph 3.

Article 16

Where circumstances so warrant the time limit may be extended, even if the initial time limit has already expired.

CHAPTER III
RATES OF YIELD

Article 17

Without prejudice to Article 18, the rate of yield referred to in Article 10 (3) of the basic Regulation shall be fixed at the latest when the goods are placed under the arrangements, taking into account the technical data concerning the operation or operations to be performed where these are available, or, where they are not, data available in the Community relating to operations of the same type.

Article 18

Where circumstances so warrant, the customs authority may fix the rate of yield after the goods have been placed under the arrangements, at the latest when the entry for release for free circulation of the compensating products is accepted.

CHAPTER IV
AUTHORIZATION TO USE THE ARRANGEMENTS

Section 1

Normal procedure for the release for free circulation

Article 19

1. Without prejudice to Article 23, authorization to use the outward processing arrangements shall be subject to

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

lodging of the entry for release for free circulation, referred to in Article 3 of Regulation (EEC) No 1900/85. This declaration shall be referred to hereafter as the declaration for release for free circulation.

2. Particulars of the authorization must also be given in Box No 44 of the entry for release for free circulation referred to in paragraph 1.

3. The entry for release for free circulation must be accompanied by a copy of the declaration for placing of goods under the arrangements.

4. When the declaration for release for free circulation is lodged after the expiry of the time limits laid down in application of Article 10 (2) of the basic Regulation and when Article 15 (3) (2) is applied, any supporting documents which prove that compensating or replacement products were re-imported within these time limits shall be annexed to the declaration for release for free circulation.

Article 20

1. Where the processing operations concern repairs of a non-commercial nature, whether for a consideration or free of charge, the customs office designated by the customs authority shall, at the request of the declarant, allow the entry for release for free circulation to constitute the request for authorization. In these cases, acceptance of the entry shall constitute authorization and the said acceptance shall be subject to the conditions for authorizing use of the arrangements.

2. For the purposes of paragraph 1 'repairs of a non-commercial nature' means repairs which:

- are carried out on an occasional basis, and
- concern exclusively goods confined to the personal use of the importer or his family, it being evident from the nature or quantity of the goods that no commercial purpose is in view.

3. It is up to the applicant to prove the non-commercial nature of the goods. The customs office shall not grant the facilities provided for in paragraph 1 unless all the conditions are fulfilled.

Section 2

Simplified procedures for the entry for free circulation of compensating products

Article 21

1. Provided the proper conduct of operations is not thereby affected, the customs authority shall agree, at the request of the persons concerned and on conditions it shall lay down, that:

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- (a) the entry for release for free circulation of the compensating products may not contain certain particulars asked for;
- (b) the entry may be replaced by a commercial or administrative document accompanied by a request for release for free circulation signed by the declarant;
- (c) the compensating products may be released for free circulation without being presented and before the entry for release for free circulation is lodged.

2. Where use of the simplified procedure described in paragraph 1 (c) is authorized, the person authorized shall:

- (a) notify the customs authority of the arrival of the compensating products in the manner and in the form determined by the customs authority and supply it with all the information it judges necessary to enable it to exercise its right to examine the goods should the need arise;
- (b) enter the compensating products in his accounts. Such entry shall be effected in the manner laid down by the customs authority. The date of entry shall be indicated. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority and in particular computerized procedures;
- (c) make available to the customs authority all documents relating to the release for free circulation of the re-imported compensating products and in particular the certificate of importation established in the framework of the Common Agricultural Policy or the documents provided for by the said Common Agricultural Policy.

3. The following shall not be authorized by the customs authority to use the simplified procedure:

- (a) persons who do not offer adequate guarantees as to the proper conduct of the arrangements;
- (b) persons whose accounts are not such as to enable the customs authority to check on the processing operations, where use of the simplified arrangements provided for in paragraph 1 (c) is requested.

The customs authority may withhold authorization from persons who do not frequently carry out processing operations.

Article 22

1. Incomplete entries, commercial or administrative documents and entry in the accounts as referred to in Article 21 must contain at least the particulars necessary for

identification of the compensating products and a reference to the authorization.

Acceptance by the customs office of such incomplete entry, commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the entry for release for free circulation.

Any examination of the compensating products shall be based on the particulars given in the incomplete entry, commercial or administrative document or entry in the accounts.

In cases as referred to in Article 21 (1) (c), entry of the compensating products in the accounts shall be equivalent to their release.

2. The additional declaration or the declaration relating to the compensating products covered by the authorization referred to in paragraph 1 must be lodged at the competent customs office within the period stipulated by the customs authority.

Acceptance of such declaration shall not have the same force in law as acceptance of the entry for release for free circulation.

3. The customs authority may agree that the additional declaration or the declaration referred to in paragraph 2 should be of a general, periodic or recapitulative nature.

Section 3

Implementation of commercial policy measures

Article 23

1. When the compensating products referred to in Article 1 (2) of the basic Regulation are released for free circulation, the specific commercial policy measures in force for such products at the time when the entry for release for free circulation was accepted shall apply only where such products do not originate in the Community within the meaning of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods ⁽¹⁾.

2. Specific commercial policy measures for imports shall not apply where the standard exchange system is used, nor in the case of repairs nor of additional processing operations to be carried out in accordance with Article 22 of Council Regulation (EEC) No 1999/85.

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 1.

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CHAPTER V

PROVISIONS RELATING TO PARTIAL RELIEF

Article 24

In the calculation of the amount to be deducted, referred to in the first subparagraph of Article 13 (2) of the basic Regulation, no account shall be taken of:

- (a) monetary compensatory amounts;
- (b) the additional duties or additional amounts provided for in:
 - Article 14 (2) of Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals ⁽¹⁾,
 - Article 13 (1) of Council Regulation (EEC) No 2759/75 of 29 October 1975 on the common organization of the market in pigmeat ⁽²⁾,
 - Article 8 (1) of Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organization of the market in eggs ⁽³⁾,
 - Article 8 (1) of Council Regulation (EEC) No 2777/75 of 29 October 1976 on the common organization of the market in poultrymeat ⁽⁴⁾,
 - Articles 25 and 25 bis of Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in the fruit and vegetable sector ⁽⁵⁾,
 - Article 53 (3) of Council Regulation (EEC) No 822/87 of 16 March 1987 on the common organization of the market in wine ⁽⁶⁾;
- (c) anti-dumping duties and compensating duties;

which would have been applicable to temporarily-exported goods if they had been imported into the Member State concerned from the country where they underwent the processing or the last processing operation.

Article 25

1. Where the second subparagraph of Article 13 (2) of the basic Regulation is applied, the loading, transport and insurance cost for the temporarily exported goods to the place where the processing operation or the last processing operation took place shall not be included in:

- the value of the temporarily exported goods which is taken into account when determining the customs value of the compensating products in accordance with

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 282, 1. 11. 1975, p. 1.

⁽³⁾ OJ No L 282, 1. 11. 1975, p. 49.

⁽⁴⁾ OJ No L 282, 1. 11. 1975, p. 77.

⁽⁵⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽⁶⁾ OJ No L 84, 27. 3. 1987, p. 1.

Article 8 (1) (b) (i) of Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes ⁽⁷⁾,

- the processing costs where the value of the temporarily exported goods cannot be determined by application of Article 8 (1) (b) (i) referred to in the first indent.

2. The processing costs referred to in paragraph 1 shall include the loading, transport and insurance costs for the compensating products from the place where the processing operation or the last processing operation took place to the place where they enter the customs territory of the Community.

3. The repair costs referred to in Article 15 of the basic Regulation shall consist of the total payment made or to be made by the holder of the authorization to or for the benefit of the person carrying out the repairs for the repairs carried out and shall include all payments made or to be made as conditions of the repair of the temporarily exported goods by the holder of the authorization to the person carrying out the repairs or by the holder of the authorization to a third party to satisfy an obligation of the person carrying out the repairs.

Such payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments and may be made directly or indirectly.

Article 1 (2) of Regulation (EEC) No 1224/80 and Article 1 of Commission Regulation (EEC) No 1495/80 of 11 June 1980 implementing certain provisions of Articles 1, 3 and 8 of Council Regulation (EEC) No 1224/80 ⁽⁸⁾ shall apply for appraising the links between the holder of the authorization and the operation.

CHAPTER VI

FORMALITIES TO BE OBSERVED WHEN USE OF THE
STANDARD CHARGE SYSTEM WITH PRIOR IMPORTATION
IS AUTHORIZED

Section I

Importation of replacement products

Article 26

1. The declaration for release for free circulation for replacement products imported prior to the exportation of the temporarily exported goods shall contain in Box 44 the reference to the authorization.

2. Articles 20, 21 and 22 shall apply.

⁽⁷⁾ OJ No L 134, 31. 5. 1980, p. 1.

⁽⁸⁾ OJ No L 154, 21. 6. 1980, p. 14.

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Section 2

Article 30

Exportation of goods

Article 27

1. The declaration for export of goods prior to the import of replacement products shall be made out on form EX referred to in Article 2 of Regulation (EEC) No 1900/85.
2. For the application of paragraph 1 the following shall be treated as export: placing of goods in a free zone or under the customs warehouse procedure in view of their subsequent export.
3. Articles 10, 11 (1), 12 and 13 shall apply *mutatis mutandis*.

Section 3

Time limit referred to in Article 20 of the basic Regulation

Article 28

Where circumstances so warrant, the time limit referred to in Article 20 of the basic Regulation may be extended even after the original time limit has expired.

CHAPTER VII

PROPORTION OF TEMPORARILY EXPORTED GOODS IN RE-IMPORTED COMPENSATING PRODUCTS

Article 29

1. Where one kind of compensating product only is derived from the outward processing operations from one or more kinds of temporarily exported goods, the quantitative scale method (compensating products) shall be used to determine the amount to be deducted on release for free circulation of the compensating products.
2. For the purpose of paragraph 1, the quantity of each kind of temporarily exported goods corresponding to the quantity of compensating products released for free circulation to be taken into account for determining the amount to be deducted shall be calculated by applying to the whole amount of each kind of the said goods a coefficient corresponding to the ratio of the quantity of compensating products released for free circulation of the total quantity of compensating products.

1. Where several kinds of compensating product are derived from the outward processing operations from one or more kinds of temporarily exported goods and all elements of the said goods are found in each of the different kinds of compensating product, the quantitative scale method (temporarily exported goods) shall be used to determine the amount to be deducted on the release for free circulation of the compensating products.

2. In deciding whether the method referred to in paragraph 1 shall apply, no account shall be taken of losses.

3. In determining the proportion of temporarily exported goods, the secondary compensating products which constitute waste, chaff, scraps, and remainders shall be assimilated to losses.

4. Where paragraph 1 is applied, the quantity of each kind of temporarily exported goods used in the manufacture of each kind of compensating product shall be determined by successively applying to the total quantity of each kind of temporarily exported goods a coefficient corresponding to the ratio of the quantity of the said goods found in each kind of compensating product to the total quantity of the said goods found in the compensating products as whole.

5. The quantity of each kind of temporarily exported goods corresponding to the quantity of each kind of compensating product released for free circulation to be taken into account for determining the amount to be deducted shall be calculated by applying the coefficient arrived at by the method indicated in Article 29 (2) to the quantity of each kind of temporarily exported goods used in the manufacture of each kind of the said products calculated in accordance with paragraph 4.

Article 31

1. Where Articles 29 and 30 do not apply, the value scale method shall be used.

However, with the agreement of the holder of the authorization and for the purposes of simplification, the customs authority may apply the quantitative scale method (temporarily exported goods) in place of the value scale method where either method would give similar results.

2. In order to determine the quantity of each kind of temporarily exported goods used in the manufacture of each kind of compensating product, successive coefficients corresponding to the ratio of the customs value of each compensating product to the total customs value of those

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products shall be applied to the total quantity of temporarily exported goods.

3. Where one type of compensating product is not re-imported, the value of such products for the purposes of the value scale shall be the recent selling price in the Community of identical or similar products, provided such price is not influenced by a relationship between the buyer and seller.

Article 1 (2) of Regulation (EEC) No 1224/80 and Article 1 of Regulation (EEC) No 1495/80 shall apply for the appraisal of the relationship between the buyer and seller.

If the value cannot be determined by application of the above provisions, it shall be determined by the customs authority by any reasonable method.

4. The quantity of each kind of temporarily exported goods corresponding to the quantity of each kind of compensating product released for free circulation to be taken into account for determining the amount to be

deducted shall be calculated by applying the coefficient arrived at by the method indicated in Article 29 (2) to the quantity of each kind of temporarily exported goods used in the manufacture of those products, calculated in accordance with paragraph 2.

Article 32

The calculation referred to in Articles 29 to 31 shall be worked out on the basis of the examples set out in Annex III or by any other method giving the same results.

Article 33

The proportion of temporarily exported goods incorporated in re-imported compensating products shall be calculated by one of the methods referred to in Articles 29 to 31 if all the compensating products, other than secondary compensating products referred to in Article 30 (3), resulting from a given processing operation are not entered for free circulation at the same time.

TITLE IV

ADMINISTRATIVE COOPERATION AND FINAL PROVISIONS

Article 34

1. For every application for authorization which is rejected because the economic conditions are not considered to be fulfilled, the Member States shall send the information in Annex IV to the Commission.

2. The information referred to in paragraph 1 shall be sent during the month following that in which the request for authorization was rejected. The Commission shall circulate such information to the other Member States and, where it

gives rise to comment by a Member State or the Chairman of the Committee for Customs Procedures with Economic Impact, it shall be examined by the Committee.

Article 35

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

It shall apply with effect from 1 January 1988.

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

Done at Brussels, 31 July 1987.

For the Commission
COCKFIELD
Vice-President

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
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ANNEX I

MODEL APPLICATION FOR OUTWARD PROCESSING AUTHORIZATION

APPLICATION FOR OUTWARD PROCESSING AUTHORIZATION

Date:

NB. The particulars should if possible be supplied in the order indicated. Information relating to goods/products must be given for every type of goods/products concerned.
Applicants shall be required to supply only such particulars as they may reasonably be expected to know.

1. Name or business name and address of the applicant:

2. System or special procedure it is intended to use ⁽¹⁾:
(a) standard exchange system without prior importation:
(b) standard exchange system with prior importation:
(c) triangular system:

3. Goods to be processed or exported under the standard exchange system:
(a) trade and/or technical description ⁽²⁾:
(b) indication of Common Customs Tariff classification ⁽³⁾:
(c) estimated quantities:
(d) estimated values:

4. Compensating products to be re-imported or replacement products to be imported ⁽⁴⁾:
(a) trade and/or technical description ⁽²⁾:
(b) indication of Common Customs Tariff classification ⁽³⁾:

5. Rate of yield ⁽⁵⁾:

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6. Nature of processing operations ⁽⁶⁾:
.....
.....
.....

7. Country where the processing operation is to be carried out (for the standard exchange system, country from which the replacement products are to be imported):
.....
.....

8. Estimated time needed for re-importation of the compensating or replacement products ⁽⁷⁾:
.....
.....

9. Suggested method of identification:
.....
.....

10. Member State or customs office where it is planned to carry out formalities relating to:

- (a) the temporarily exported goods:
- (b) re-importation of the compensating products:
- (c) importation of the replacement products: ⁽⁸⁾:

11. Intended duration of authorization ⁽⁹⁾:
.....
.....

Date:

Signature:

⁽¹⁾ Indicate the system and/or the special procedure intended to be used or applied for.

⁽²⁾ The description should be sufficiently clear and detailed to enable the customs authority to take a decision on the application, and in particular to decide in the light of the information supplied whether the economic conditions can be regarded as fulfilled and whether, in cases where it is planned to use the standard exchange system, the conditions for use of that system are fulfilled.

⁽³⁾ For information. Only the tariff heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the processing operations. The tariff subheading must be given where it is planned to use the standard exchange system.

⁽⁴⁾ Include all products, distinguishing between those of commercial value and those of not commercial value, whether they are to be re-imported or not.

⁽⁵⁾ Indicate the expected rate of yield or suggest how such rate should be established.

⁽⁶⁾ State precisely the processing operations to be carried out (general terms such as repair, working or processing are insufficient).

⁽⁷⁾ This information is not required where it is planned to use the standard exchange system with prior importation.

⁽⁸⁾ This information must be supplied where it is planned to use the standard exchange system.

⁽⁹⁾ Indicate the period within which it is planned to export the goods to be processed or for standard exchange without prior importation of the compensating products. Where it is planned to use the standard exchange system with prior importation, indicate the period within which the replacement products are to be imported.

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MODEL OUTWARD PROCESSING AUTHORIZATION

OUTWARD PROCESSING AUTHORIZATION

Date:

NB. The authorization must contain particulars of the application. Where information is supplied by reference to the application, the application shall constitute an integral part of the authorization.

The particulars should if possible be supplied in the order indicated:

1. Name or business name and address of the holder of the authorization:

2. System authorized ⁽¹⁾:

3. Procedure ⁽²⁾:

4. Goods to be processed ⁽³⁾:

(a) trade and/or technical description:

(b) indication of Common Customs Tariff classification:

(c) estimated quantities:

(d) estimated values:

5. Compensating products to be re-imported or replacement products to be imported ⁽³⁾:

(a) trade and/or technical description:

(b) indication of Common Customs Tariff classification:

6. Rate of yield or method by which the rate will be established ⁽⁴⁾:

7. Nature of processing operations:

8. Country where processing operation is to be carried out:

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9. Period within which the compensating products must be re-imported:

.....
.....

10. Approved means of identification:

.....
.....

11. Member State or customs office where it is planned to carry out the formalities relating to:

(a) the temporarily exported goods:

.....

(b) re-importation of the compensating products:

.....

(c) importation of the replacement products:

.....

12. Period of validity:

.....

13. Date for review of economic conditions ⁽⁵⁾:

.....

Date:

Signature:

⁽¹⁾ This information must be supplied where it is planned to use the standard exchange system.

⁽²⁾ State whether the triangular system is to be used or, in the case of standard exchange, whether prior importation is permitted.

⁽³⁾ Particulars to be supplied as necessary to enable customs offices to check on use of the authorization.

⁽⁴⁾ Indicate rate of yield or means by which the customs authority responsible for control of regularity of processing operations shall fix this rate.

⁽⁵⁾ These details must be supplied where the period of validity of the authorization exceeds two years.

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ANEXO II — BILAG II — ANHANG II — ΠΑΡΑΡΤΗΜΑ II — ANNEXE II — ALLEGATO II — BIJLAGE II — ANEXO II

FICHE DE RENSEIGNEMENTS POUR FACILITER L'EXPORTATION TEMPORAIRE DES MARCHANDISES ENVOYÉES D'UN PAYS DANS UN AUTRE POUR TRANSFORMATION, OUVRASON OU RÉPARATION

I
RENSEIGNEMENTS À FOURNIR À L'EXPORTATION (*)

Avant de remplir la fiche de renseignements, lire la notice, page 4.

* Les lignes ou cases non servies doivent être rayées ou barrées ou porter la mention «Néant».
(**) Rayer la mention inutile.

Administration des douanes de		A Les marchandises ci-dessous désignées, destinées à être transformées — ouvrées — réparées (***) en ont été présentées à l'exportation { par (nom de l'exportateur en lettres majuscules) demeurant à (adresse en lettres majuscules)	
Bureau de			
B		Désignation des marchandises	
Nombre, nature, marques et numéros des colis	Numéro de la nomenclature	Nature et espèce commerciale	Quantité
			Poids brut
— 1 —	— 2 —	— 3 —	Poids net, nombre, volume, surface, etc.
			— 4 —
			— 5 —
			— 6 —
			— 7 —
C		Nature de la main-d'œuvre à effectuer:	
D		Opérations de vérification effectuées:	
E		Moyens d'identification utilisés:	
		F	
		Certifié conforme à (document de douane) n° du À, le (Signature) (Cachet du bureau de douane)	

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II
RENSEIGNEMENTS À FOURNIR À L'IMPORTATION (*)

(*) Les lignes ou cases non servies doivent être rayées ou barrées ou porter la mention «Néant».
(**) Rayer la mention inutile.

Administration des douanes de		A Les marchandises désignées { au titre I (**), destinées à être transformées — ouvrées — réparées (**) ci-dessous } ont été présentées à l'importation { par (**) pour le compte de } (nom de l'importateur en lettres majuscules)		Bureau de		demeurant à (adresse en lettres majuscules)	
B		Désignation des marchandises					
Nombre, nature, marques et numéros des colis	Numéro de la nomenclature	Nature et espèce commerciale	Quantité		Valeur	Observations	
			Poids brut	Poids net, nombre, volume, surface, etc.			
- 1 -	- 2 -	- 3 -	- 4 -	- 5 -	- 6 -	- 7 -	
C		Nature de la main-d'œuvre à effectuer:					
D		Opérations de vérification effectuées:					
		F		Certifié conforme à (document de douane) n° du À, le (Signature) (Cachet du bureau de douane)			
E		Moyens d'identification utilisés:					

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RENSEIGNEMENTS À FOURNIR À LA RÉEXPORTATION (*)

(*) Les lignes ou cases non servies doivent être rayées ou barrées ou porter la mention «Néant».
(**) Rayer la mention inutile.

Administration des douanes de		A Les marchandises désignées { ci-dessous (***) au titre II (**) } provenant de la transformation ou de l'ouvroison des marchandises reprises au titre II (**) { ont été présentées à la réexportation { par (***) pour le compte de (nom de l'exportateur en lettres majuscules) demeurant à (adresse en lettres majuscules)		Bureau de	
B Nombre, nature, marques et numéros des colis - 1 -		C Numéro de la nomenclature - 2 -		D Nature de la main-d'œuvre à effectuer: (en précisant, le cas échéant, les pièces ajoutées et les déchets de fabrication)	
E Nature et espèce commerciale - 3 -		F Poids brut - 4 -		G Quantité Poids net, nombre, volume, surface, etc. - 5 -	
H Valeur - 6 -		I Observations - 7 -		J Réexportation fractionnée n° N° du Renseignements à extraire du titre I case F (document de douane) (bureau de douane)	
K Opérations de vérification effectuées:		L Certifié conforme à (document de douane)		M n° du A , le (Signature) (Cachet du bureau de douane)	
N II { a n'a pas (***) été établi que les marchandises réexportées sont celles qui ont été importées ont été obtenues à partir des marchandises importées (***) Moyens d'identification utilisés:					

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Réservé à la douane

NOTICE CONCERNANT L'UTILISATION DE LA FICHE DE RENSEIGNEMENTS

1. L'exportateur doit s'assurer que les autorités douanières du pays d'importation temporaire seront en mesure d'établir, sous réserve des conditions qu'elles fixent, l'identité des marchandises.
2. L'utilisateur doit présenter la fiche de renseignements (FR) dûment remplie aux autorités douanières lors du dédouanement des marchandises.
3. Dans le cas des réimportations effectuées par envois fractionnés, le déroulement des opérations est le suivant:
 - a) Exportation temporaire:
L'exportateur présente la FR en deux exemplaires (original et copie). La douane les vise (titre I) et les remet à l'exportateur qui transmet l'original à l'importateur qui le conserve jusqu'à la dernière réexportation. L'exportateur conserve la copie.
 - b) Importation temporaire:
L'importateur présente l'original à la douane qui le lui restitue après avoir visé le titre II.
 - c) Réexportations fractionnées:
Le réexportateur remplit un exemplaire supplémentaire du titre III, y compris le cas G, et le présente ainsi que l'original à la douane. Celle-ci confronte ces deux documents et vise l'exemplaire supplémentaire qui est transmis par le réexportateur au réimportateur.
 - d) Réimportations fractionnées:
Le réimportateur présente l'exemplaire supplémentaire ainsi que la copie à la douane qui confronte ces deux documents.
 - e) Dernière réexportation fractionnée:
Le réexportateur remplit le titre III de l'original, y compris la case G. La douane appose son attestation et remet l'original au réexportateur qui le fait parvenir au réimportateur.
 - f) Dernière réimportation fractionnée:
Le réimportateur présente à la douane l'original et la copie de la FR.

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II
TO BE COMPLETED AT IMPORTATION (*)

(*) Unused lines or cages must be struck out or the word 'Nij' written across them.
(**) Delete if inapplicable.

<p>A Customs administration of</p> <p>Customs office of</p>		<p>The goods described { in Part I (**) intended for manufacture — processing — repair (**) below</p> <p>were entered { by (Name of importer in block capitals) on behalf of (**) of</p> <p>(Address in block capitals)</p>															
<p>B Number, type, marks and numbers of packages</p> <p>— 1 —</p>		<p>Tariff ref. No</p> <p>— 2 —</p>		<p>Specification of goods</p> <table border="1"> <thead> <tr> <th rowspan="2">Commercial description</th> <th colspan="2">Quantity</th> <th rowspan="2">Value</th> <th rowspan="2">Remarks</th> </tr> <tr> <th>Gross weight</th> <th>Net weight, number, volume, measurements, etc.</th> </tr> </thead> <tbody> <tr> <td>— 3 —</td> <td>— 4 —</td> <td>— 5 —</td> <td>— 6 —</td> <td>— 7 —</td> </tr> </tbody> </table>		Commercial description	Quantity		Value	Remarks	Gross weight	Net weight, number, volume, measurements, etc.	— 3 —	— 4 —	— 5 —	— 6 —	— 7 —
Commercial description	Quantity		Value	Remarks													
	Gross weight	Net weight, number, volume, measurements, etc.															
— 3 —	— 4 —	— 5 —	— 6 —	— 7 —													
<p>C Nature of proposed operations:</p> <p>.....</p> <p>.....</p>																	
<p>D Particulars of examinations carried out:</p> <p>.....</p> <p>.....</p>																	
<p>E Means of identification used:</p> <p>.....</p> <p>.....</p>																	
<p>F Certified to correspond with the particulars shown on</p> <p>(Customs document)</p> <p>No dated</p> <p>(Place) (Date)</p> <p>(Signature) (Customs office stamp)</p>																	

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
OUTWARD PROCESSING RELIEF ARRANGEMENTS AND THE STANDARD EXCHANGE SYSTEM

III
TO BE COMPLETED AT RE-EXPORTATION (*)

(*) Unused lines or cages must be struck out or the word 'Nil' written across them.
(**) Delete if inapplicable.

Customs administration of Customs office of		A The goods described { below in Part II (**) { resulting from the manufacture or processing of the goods described in part II (**) which have been repaired were entered for re-exportation { by (**) on behalf of { on behalf of (Name of re-exporter in block capitals) of (Address in block capitals)	
B Number, type, marks and numbers of packages -- 1 --		Specification of goods Commercial description -- 3 --	
Tariff ref. No -- 2 --		Quantity Gross weight -- 4 --	Value Net weight, number, volume, measurements, etc. -- 5 --
C Nature of operations (Include particulars of any parts added and/or any manufacturing waste):		Remarks -- 7 --	G Split re-exportation No No dated (Customs document) (Customs office)
D Particulars of examinations carried out:		F Certified to correspond with the particulars shown on (Customs document) No dated (Place) (Date) (Signature) (Customs office stamp)	
E It { has (**) { has not (**) are those which were imported { have been made or obtained from the goods imported (**) Means of identification used:		Particulars as in Part I Cage F	

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
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For official use only

NOTE FOR THE USE OF THE INFORMATION DOCUMENT

1. The exporter must ensure that, subject to any conditions they may lay down, the Customs authorities of the country of temporary importation are in a position to establish the identity of the goods.
2. The duly completed Information Document (I. D.) must be presented to the Customs authorities whenever the goods are cleared.
3. If the goods are to be re-imported in split consignments the following procedure applies.
 - (a) Temporary exportation:
The exporter produces the I. D. in duplicate. The Customs certify both copies (Part I) and return them to the exporter who sends the original I. D. to the importer who keeps it until the last split re-exportation. The exporter keeps the duplicate I. D.
 - (b) Temporary importation:
The importer produces the original I. D. to the Customs who certify Part II and return the I. D. to him.
 - (c) Split re-exportation:
The re-exporter completes an additional Part III (including Cage G) and produces it to the Customs together with the original I. D. The Customs certify the additional Part III after checking it against the I. D. The re-exporter sends the additional Part III to re-importer.
 - (d) Split re-importation:
The re-importer produces the additional Part III and his copy of the I. D. to the Customs for checking against each other.
 - (e) Last split re-exportation:
The re-exporter completes Part III of the original I. D. including Cage G. The Customs certify the original I. D. and return it to the re-exporter who sends it to the re-importer.
 - (f) Last split re-importation:
The re-importer produces both copies of the I. D. to the Customs.

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
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ANNEX III

METHODS FOR CALCULATING

THE PROPORTION OF TEMPORARILY EXPORTED GOODS INCORPORATED IN THE COMPENSATING PRODUCTS

Nature of compensating products released for free circulation	One kind only	Article 29, first case Obtained from one kind of temporarily exported goods only I	
		Article 29, second case Obtained from several kinds of temporarily exported goods II	
	Several kinds	Obtained from one kind of temporarily exported goods only	Article 30, first case Quantitative scale method (temporarily exported goods) III
			Article 31, first case Value scale method IV
		Obtained from several kinds of temporarily exported goods	Article 30, second case Quantitative scale method (temporarily exported goods) V
			Article 31, second case Value scale method VI

I. Article 29, first case:

One kind of compensating product only is obtained from one kind of temporarily exported goods only:

Quantitative scale method (compensating products)

(a) *Quantity of temporarily exported goods:*

100 kg A

(b) *Yield of 100 kg A:*

200 kg X

(c) *Quantity of compensating products released for free circulation:*

180 kg X

(d) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted:*

$180/200 \times 100 \text{ kg} = 90 \text{ kg A}$

II. Article 29, second case:

One kind of compensating product only is obtained from several kinds of exported goods:

Quantitative scale method (temporarily exported goods)

(a) *Quantity of temporarily exported goods:*

100 kg A and 50 kg B

(b) *Yield of 100 kg A and 50 kg B:*

300 kg X

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
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(c) *Quantity of compensating products released for free circulation:*

180 kg X

(d) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted:*

$180/300 \times 100 \text{ kg} = 60 \text{ kg A}$

$180/300 \times 50 \text{ kg} = 30 \text{ kg A}$

III. Article 30, first case:

Several kinds of compensating products are obtained from one kind of temporarily exported goods only:

Quantitative scale method

(a) *Quantity of temporarily exported goods:*

100 kg A

(b) *Yield of 100 kg A:*

200 kg X, which incorporate 85 kg A

30 kg Y, which incorporate 10 kg A

95 kg A

(c) *Calculation of respective proportions:*

$200 \text{ kg X} = 85/95 \times 100 \text{ kg} = 89,47 \text{ kg A}$

$30 \text{ kg Y} = 10/95 \times 100 \text{ kg} = 10,53 \text{ kg A}$

100 kg A

(d) *Quantity of compensating products released for free circulation:*

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted:*

$180 \text{ kg X} = 180/200 \times 89,47 = 80,52 \text{ kg A}$

$20 \text{ kg Y} = 20/30 \times 10,53 = 7,02 \text{ kg A}$

87,54 kg A

IV. Article 31, first case:

Several kinds of compensating products are obtained from one kind of temporarily exported goods only:

Value scale method

(a) *Quantity of temporarily exported goods:*

100 kg A

(b) *Yield of 100 kg A:*

200 kg X à 12 ECU = 2 400 ECU

30 kg Y à 5 ECU = 150 ECU

2 550 ECU

(c) *Calculation of respective proportions:*

$200 \text{ kg X} = 2 400/2 550 \times 100 \text{ kg} = 94,12 \text{ kg A}$

$30 \text{ kg Y} = 150/2 550 \times 100 \text{ kg} = 5,88 \text{ kg A}$

100 kg A

(d) *Quantity of compensating products released for free circulation:*

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted:*

$180 \text{ kg X} = 180/200 \times 94,12 = 84,71 \text{ kg A}$

$20 \text{ kg Y} = 20/30 \times 5,88 = 3,92 \text{ kg A}$

88,63 kg A

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
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V. Article 30, second case:

Several kinds of compensating products are obtained from several kinds of temporarily exported goods:

Quantitative scale method

(a) *Quantity of temporarily exported goods:*

100 kg A and 50 kg B

(b) *Yield of 100 kg A and 50 kg B:*

200 kg X, which incorporates 85 kg A and 35 kg B

30 kg Y, which incorporates 10 kg A and 12 kg B

95 kg A and 47 kg B

(c) *Calculation of respective proportions:*

200 kg X = $85/95 \times 100$ kg = 89,47 kg A
= $35/47 \times 50$ kg = 37,23 kg B

30 kg Y = $10/95 \times 100$ kg = 10,53 kg A
= $12/47 \times 50$ kg = 12,76 kg B

100 kg A and 50 kg B

(d) *Quantity of compensating products released for free circulation:*

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted:*

180 kg X = $180/200 \times 89,47$ = 80,52 kg A
= $180/200 \times 37,23$ = 33,51 kg B

20 kg Y = $20/30 \times 10,53$ = 7,02 kg A
= $20/30 \times 12,76$ = 8,51 kg B

87,54 kg A and 42,02 kg B

VI. Article 31, second case:

Several kinds of compensating products are obtained from several kinds of temporarily exported goods:

Value scale method

(a) *Quantity of temporarily exported goods:*

100 kg A and 50 kg B

(b) *Yield of 100 kg A and 50 kg B:*

200 kg X à 12 ECU = 2 400 ECU

30 kg Y à 5 ECU = 150 ECU

2 550 ECU

(c) *Calculation of respective proportions:*

200 kg X = $2\,400/2\,550 \times 100$ kg = 94,12 kg A
= $2\,400/2\,550 \times 50$ kg = 47,06 kg B

30 kg Y = $150/2\,550 \times 100$ kg = 5,88 kg A
= $150/2\,550 \times 50$ kg = 2,94 kg B

100 kg A and 50 kg B

(d) *Quantity of compensating products released for free circulation:*

180 kg X and 20 kg Y

(e) *Quantity of temporarily exported goods to be taken into account for determining the import duties to be deducted:*

180 kg X = $180/200 \times 94,12$ kg = 84,71 kg A
= $180/200 \times 47,06$ kg = 42,35 kg B

20 kg Y = $20/30 \times 5,88$ kg = 3,92 kg A
= $20/30 \times 2,94$ kg = 1,96 kg B

88,63 kg A and 44,31 kg B

PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) NO 2473/86 ON
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ANNEX IV

Member State:

PROCESSING
ARRANGEMENTS
Return of information as required by
Article 25 of Regulation
(EEC) No 2473/86

Year: 19 . .

Applications rejected
during the month of

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be placed under the arrangements			Nature of the processing operation and compensating products to be re-imported	Reason for rejection of application	Remarks
	NIMEXE-code or tariff subheading No	Description and quality as they appear from the application or the rejection decision ⁽¹⁾	Estimated turnover (value and quantity) ⁽²⁾			
1	2	3	4	5	6	7

⁽¹⁾ The particulars of the quality shall be supplied only if they have a direct bearing on the refusal of authorization.⁽²⁾ Quantity: (a) Weight (tonnes); (b) No of units; (c) Hectolitres (hl); d) Length (m).

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

COUNCIL REGULATION (EEC) No 1970/88
of 30 June 1988
concerning triangular traffic under the outward processing relief arrangements
and the standard exchange system

- O.J. No L 174 of 6.7.1988, p. 1 -

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system, ⁽¹⁾ and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas Regulation (EEC) No 2458/87 ⁽²⁾, which lays down provisions for the implementation of Regulation (EEC) No 2473/86, defines triangular traffic as the system under which compensating products are released for free circulation with partial or total relief from import duties in a Member State other than that from which the goods were temporarily exported; whereas the same arrangements should apply to the standard exchange system without prior importation;

Whereas Article 12 of Regulation (EEC) No 2473/86 provides that compensating products may be declared for free circulation under the outward processing relief arrangements by another person established in the Community provided he has obtained the consent of the holder of the authorization and provided the conditions of the authorization are fulfilled; whereas it should be established that such consent has been obtained when information sheet INF-2 is applied for;

Whereas specific charging rules need to be laid down for triangular traffic;

Whereas the customs authority of the Member State of re-importation must have at its disposal all the information it needs to ensure the smooth operation of the arrangements; whereas, in particular, it must have at its disposal all the data needed for the granting of partial or total relief from import duties on the compensating or replacement products; whereas, without such information, it would not be possible to ensure that the rules on triangular traffic under the outward processing relief arrangements were applied uniformly;

⁽¹⁾ OJ No L 212, 2. 8. 1986, p. 1.

⁽²⁾ OJ No L 230, 17. 8. 1987, p. 1.

Whereas an information procedure must be set up linking the customs authorities of the Member States concerned to meet all these requirements; whereas, to that end, it is appropriate to set up an information procedure at Community level;

Whereas, in the absence of an opinion of the Committee for Customs Procedures with Economic Impact on the draft Regulation submitted by the Commission, the Council is required to adopt the necessary provisions,

HAS ADOPTED THIS REGULATION:

Article 1

1. The customs authority called on to issue the authorization shall permit use of the triangular traffic system either:
 - (a) in connection with the authorization referred to in Articles 3 or 14 of Regulation (EEC) No 2458/87; or
 - (b) at the special request of the holder of the authorization made after the authorization has been granted but before the compensation or replacement products have been released for free circulation.
2. Use of the triangular traffic system shall not be authorized under the standard exchange system with prior importation.

Article 2

1. Without prejudice to Article 7, where the triangular traffic system is used an information sheet 'INF-2' corresponding to the model and provisions contained in the Annex shall be used.
2. Information sheet INF-2 shall comprise one original and one copy. The original and the copy shall be presented together at the customs office where the declaration of entry for the arrangements is, or has been, lodged.
3. The request for the issue of information sheet INF-2 shall constitute the consent of the holder of the authorization referred to in Article 12 of Regulation (EEC) No 2473/86.

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

Article 3

1. The customs office with which the declaration of entry for the arrangements is, or has been, lodged shall endorse the original and the copy of information sheet INF-2. It shall retain the copy and return the original to the declarant.
2. Where the compensating or replacement products are expected to be re-imported in more than one consignment at different customs offices, the customs office with which the declaration of entry for the arrangements is, or has been, lodged shall, at the request of the holder of the authorization, issue the requisite number of INF-2 forms together representing the total quantity of goods entered for the arrangements.
3. Where the customs office with which the declaration of entry for the arrangements is, or has been, lodged, considers that the customs authority of the Member State of re-importation requires certain authorization particulars which do not appear on the information sheet, it shall enter such particulars on the information sheet.
4. The original of information sheet INF-2 shall be presented to the customs office where the goods leave the customs territory of the Community. That office shall certify on the original that the goods have left the said territory and shall return it to the person presenting it.

Article 4

1. Where the customs office with which the declaration of entry for the arrangements is, or has been lodged, is called upon to endorse information sheet INF-2, it shall indicate in box 16 the means used to identify the temporarily exported goods.
2. Where samples are taken or illustrations or technical descriptions are used, the office referred to in paragraph 1 shall authenticate such samples, illustrations or technical descriptions by affixing its customs seal either on the goods, where their nature so permits, or on the packaging, in such a way that it cannot be tampered with.

A label bearing the stamp of the office and a reference to the export declaration shall be attached to the samples, illustrations or technical descriptions in a manner which prevents substitution.

3. The samples, illustrations or technical descriptions, authenticated and sealed in accordance with paragraph 2, shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are re-imported.
4. Where an analysis is required and the results will not be known until after the customs office has endorsed information sheet INF-2, the document containing the results of the analysis shall be given to the exporter in a sealed tamper-proof envelope.

Article 5

1. The importer of the compensating or replacement products shall present the original of information sheet INF-2 and, where appropriate, the means of identification referred to in Article 4 (3) and (4) to the customs authority of the Member State of re-importation when he lodges the entry for release for free circulation.
2. Where the compensating or replacement products are released for free circulation in a single consignment, or in more than one consignment but at the same customs office, that office shall note on the original of information sheet INF-2 the quantities of temporarily exported goods corresponding to the quantities of compensating or replacement products released for free circulation. When information sheet INF-2 is discharged, it shall be annexed to the corresponding declaration. Failing this, it shall be returned to the declarant and box 44 of the IM form, provided for in Article 3 of Council Regulation (EEC) No 1900/85 of 8 July 1985 introducing Community export and import declaration forms⁽¹⁾ shall be endorsed accordingly.

3. Where the compensating or replacement products are released for free circulation in more than one consignment at more than one customs office and Article 3 (2) has not been applied, the customs office with which the first entry for release for free circulation is lodged shall, at the request of the declarant, replace the initial information sheet INF-2 with further information sheets INF-2 which together represent the total quantity of temporarily exported goods which have not yet been released for free circulation. The customs office shall indicate on the replacement information sheet or sheets the number of the initial information sheet and the customs office which issued it. The quantities entered on the replacement information sheet or sheets shall be noted against the quantities entered on the initial information sheet INF-2 which shall accordingly be discharged and annexed to the initial entry for release for free circulation. As each of the replacement information sheets is discharged, it shall be annexed to the declaration of entry for free circulation to which it refers.

Article 6

In the event of theft, loss or destruction of information sheet INF-2, the holder of the outward processing authorization may ask the customs office which endorsed it for a duplicate to be issued. The said office shall comply with this request provided it can be shown that the temporarily exported goods in respect of which the duplicate is requested have not been re-imported.

The duplicate so issued shall bear one of the following indications:

'DUPLICADO', 'DUPLIKAT', 'DUPLIKAT',
'ΑΝΤΙΓΡΑΦΟ', 'DUPLICATE', 'DUPLICATA',
'DUPLICATO', 'DUPLIKAAT', 'SEGUNDA VIA'.

⁽¹⁾ OJ No L 179, 11. 7. 1985, p. 4.

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

Article 7

Simplified information and control procedures may be used for specific triangular traffic flows.

The Member States concerned shall send the Commission in advance a draft of the proposed procedures to the traffic flow in question. The Commission shall inform the other Member States.

The simplified procedures communicated to the Commission may be implemented unless the Commission notifies the Member States concerned within two months of the date of receipt of the draft that there are objections to implementation of the procedures.

Article 8

1. Under the triangular traffic system, where in trade between the two Member States concerned the goods in question :

- (a) are liable to customs duties, charges having equivalent effect or other charges provided for under the common agricultural policy or the specific arrangements applicable to certain goods resulting from the processing of agricultural products, or, as the case may be, in an Act of Accession; or
- (b) qualify for the payment of amounts provided for under the common agricultural policy or the specific arrangements applicable to certain goods resulting from the processing of agricultural products, or, as the case may be, in an Act of Accession,

such duties, charges having equivalent effect, other charges or amounts, with the exception of monetary compensation amounts, shall be levied or granted in the same way as if the temporarily exported goods had been brought from the exporting Member State and released for home use in the Member State of re-importation before being entered for the arrangements.

2. The duties, charges having equivalent effect and other charges and amounts referred to in paragraph 1 shall be applied to the temporarily exported goods by the Member State of re-importation when the compensating products are imported into that State.

Those duties, charges having equivalent effect and other charges or amounts referred to in the first subparagraph shall be payable by, or granted to, the person who would be liable for payment of the customs debt if the compensating products were released for free circulation.

3. For the purposes of differential taxation pursuant to Article 13 of Regulation (EEC) No 2473/86, the temporarily exported goods shall be considered to have been exported from the customs territory of the Community by the Member State of re-importation.

4. The particulars used for applying paragraphs 2 and 3 shall be those obtaining on the date of acceptance of the entry for release for free circulation of the compensating or replacement goods.

5. The amount obtained from the differential taxation calculated in accordance with paragraph 3 shall be

adjusted up or down by the amounts which would have been levied or granted by the Member State of exportation in the case of direct consignment of temporarily exported goods to the Member State of re-importation.

The possible correction shall not take account of monetary compensation amounts or any other amount already applied at the time of temporary exportation.

The amounts shall be converted into the currency of the Member State of re-importation using the rate of exchange applicable for determining customs value on the date referred to in paragraph 4.

Article 9

In order to make the calculations referred to in Article 8 easier for the Member States the Commission shall publish examples in the C series of the *Official Journal of the European Communities*.

Article 10

The customs authority of the Member State of re-importation shall be entitled to ask the customs authority which endorsed information sheet INF-2 for post-clearance verification of the authenticity of the information sheet and the accuracy of the particulars which it contains and of any additional information entered on it.

The customs authority concerned shall comply with this request as soon as possible.

Article 11

Information sheet INF-2 may also be used where the temporarily exported goods are exported and the compensating or replacement products imported at different customs offices in a single Member State.

However, Member States may provide for other procedures.

Article 12

Information sheets INF-2 drawn up on forms corresponding to the model annexed to Directive 76/447/EEC⁽¹⁾ may continue to be endorsed until 30 June 1989. In this case, the notes in the Annex hereto, relating to information sheet INF-2, shall apply.

Article 13

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

It shall apply with effect from 1 July 1988.

⁽¹⁾ OJ No L 121, 8. 5. 1976, p. 52.

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

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

Done at Luxembourg, 30 June 1988.

For the Council
The President
Ch. SCHWARZ-SCHILLING

Before completing this form please read the notes overleaf!

<input type="checkbox"/> 1 Holder of outward processing authorization Person responsible :	<div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">INF 2</div> <div style="font-weight: bold; margin-bottom: 5px;">ORIGINAL</div> <div style="font-weight: bold;">INFORMATION SHEET No A/000000 OUTWARD PROCESSING TRIANGULAR TRAFFIC</div>																
3 Customs office to which application is made	2 APPLICATION The undersigned requests verification of the information on the goods referred to in box 12 with a view to their re-importation into the Community Place : _____ Date <table style="display: inline-table; border: 1px solid black; text-align: center; width: 60px;"><tr><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td></tr><tr><td>day</td><td>month</td><td>year</td><td> </td></tr></table> Signature : _____					day	month	year									
day	month	year															
IMPORTANT This information sheet must be presented when the goods leave the customs territory of the Community and when the compensating products are re-imported	4 Intended Member State of re-importation : _____																
6 Outward processing authorization	7 Date of yield																
8 Authorized processing operations	9 Other details of the authorization																
10 Description of compensating products to be re-imported	11 CN code																
12 Description of temporarily exported goods	13 CN code																
	14 Net quantity																
	15 Statistical value																
16 STAMP OF CUSTOMS OFFICE WHICH ACCEPTED THE DECLARATION FOR TEMPORARY EXPORTATION Information certified correct Temporary exportation document number : _____ Last day for re-importation of compensating products : _____ dated <table style="display: inline-table; border: 1px solid black; text-align: center; width: 60px;"><tr><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td></tr><tr><td>day</td><td>month</td><td>year</td><td> </td></tr></table> <table style="display: inline-table; border: 1px solid black; text-align: center; width: 60px; margin-left: 100px;"><tr><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td></tr><tr><td>day</td><td>month</td><td>year</td><td> </td></tr></table> Means of identification used : _____ Stamp : _____ Observations : _____ Customs office (name and Member State) : _____						day	month	year						day	month	year	
day	month	year															
day	month	year															
17 STAMP OF CUSTOMS OFFICE OF EXIT FROM THE CUSTOMS TERRITORY OF THE COMMUNITY The goods described in box 12 left the Customs territory of the Community on <table style="display: inline-table; border: 1px solid black; text-align: center; width: 60px;"><tr><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td></tr><tr><td>day</td><td>month</td><td>year</td><td> </td></tr></table> Stamp : _____ Observations : _____ Customs office (name and Member State) : _____						day	month	year									
day	month	year															

18 REQUEST FOR POST-CLEARANCE VERIFICATION

The competent authority indicated below requests verification of the authenticity of this information sheet and the accuracy of the particulars which it contains.

Place:

Date:

day	month	year		

Name and full address of competent authority

Signature:

Stamp:

19 RESULT OF VERIFICATION

This information sheet (1) was stamped by the customs office indicated in box 16 and the particulars which it contains are correct
 Place: gives rise to the following observations

Date:

day	month	year		

Name and full address of competent authority

Signature:

Stamp:

(1) Place a cross in the appropriate box.

20 RE-IMPORTATION OF COMPENSATING PRODUCTS

Indicate the quantity available in boxes A and the quantity re-imported in boxes B

Quantity	Type, number and date of document for release for free circulation, stamp of customs office	Quantity (Continuation)	Type, number and date of document for release for free circulation, stamp of customs office
A		A	
B		B	
A		A	
B		B	

NOTES

A. General notes

1. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out wrong entries and if necessary adding the correct particulars. Corrections must be initialled by the person filling in the form and endorsed by the customs office which completes box 16.
2. Boxes 1 to 15 must be filled in by the holder of the outward processing authorization.

B. Special notes referring to box numbers:

1. Give the name and forename or business name and full address (including the postal code, if any) and the name of the Member State. In the case of a legal person, the name and forename of the person responsible should also be given.
3. Give the name and full address, including the postal code, if any, and the Member State
6. Give the number and date of the authorization and the name of the customs authority which issued it.
9. Specify any other procedures provided for in the authorization.
10. Give an exact description of the compensating products using the normal commercial description or the tariff description
11. Give the tariff heading or subheading of the compensating products as shown on the authorization.
12. Give an exact description of the goods using the normal commercial description or the tariff description. The description must correspond

with that given in the export document. If the goods are subject to inward processing arrangements enter 'IP goods' and give the number of the information sheet INF1 if used.

Indicate, where necessary, the amounts to be applied by the Member State of temporary exportation, in the case of a direct consignment of temporarily exported goods to the Member State of re-importation, at the time of lodgement of the export declaration in the first Member State with the exception of MCAs or any other amount already applied at the time of temporary exportation.

14. Give the net quantity expressed in units of the metric system (kilograms, litres, square metres, etc.).

15. Give the statistical value at the time the export declaration was lodged, preceded by one of the following national currency abbreviations:

- BEF: Belgian francs
- DKK: Danish kroner
- DEM: German marks
- GRD: Greek drachmas
- ESP: Spanish pesetas
- FRF: French francs
- IEP: Irish pounds
- ITL: Italian lire
- LUF: Luxembourg francs
- NLG: Dutch guilders
- PTE: Portuguese escudos
- GBP: pounds sterling

<input type="checkbox"/> 1 Holder of outward processing authorization Person responsible:	<div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">INF 2</div> INFORMATION SHEET No A/000000 OUTWARD PROCESSING TRIANGULAR TRAFFIC COPY
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OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

Commission communication pursuant to Article 9 of Council Regulation (EEC) No 1970/88 — Method of calculating import duties in the cases referred to in Article 8 of Regulation (EEC) No 1970/88 of 30 June 1988 on triangular traffic under the outward processing relief arrangements and the standard exchange system (*)

(88/C 252/02)

NB:

This method has been drawn up on the basis of the rules governing the application of 'accession compensatory amounts' (ACAs) and 'monetary compensatory amounts' (MCAs) under the outward processing relief arrangements. It should, however, be stressed that the sample calculations given below do not cover all possible situations and that they should accordingly be adapted where necessary.

1. INTRODUCTION

1.1. To facilitate triangular traffic under the outward processing relief arrangements, the Council has adopted a number of specific provisions (see Regulation (EEC) No 1970/88 of 30 June 1988).

These provisions supplement those adopted:

(a) by the Council (Regulation 2473/86 of 24 July 1986 (*)),

(b) by the Commission (Regulation (EEC) No 2458/87 of 31 July 1987 (*)).

1.2. To understand the system adopted, it should be recalled that:

1.2.1. outward processing relief arrangements are not open to Community goods:
— whose export gives rise to a refund or remission of import duties,
— whose export gives rise to export refunds or other amounts introduced under the common agricultural policy or in respect of which a financial advantage other than these refunds or other amounts is granted under the common agricultural policy because of the export of these goods.

(Article 2 (1) of Regulation (EEC) No 2473/86).

It should be stressed that ACAs are covered by this provision. MCAs, on the other hand, are not covered, on account of their specific nature, and must therefore be collected or granted, as the case may be, at the time of temporary exportation.

1.2.2. The exporting Member State collects export duties on the temporarily exported goods, including the levies or charges introduced under the common agricultural policy on exports to a third country. Where appropriate it grants MCAs.

1.2.3. The Member State of reimportation administers two charges:

(a) it collects or grants duties, charges having equivalent effect and other charges or amounts, excluding MCAs, as if the temporarily exported goods had come direct from the exporting Member State and been entered for home use in the Member State of reimportation before being placed under the arrangements,

(*) OJ No L 174, 6. 7. 1988, p. 1.

(*) OJ No L 212, 2. 8. 1986, p. 1.

(*) OJ No L 230, 17. 8. 1987, p. 1.

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

(b) it collects the import duties ⁽¹⁾ resulting from the application of the partial relief referred to in Article 13 of Regulation (EEC) No 2473/86, as if the exported goods had been exported from the customs territory of the Community by the Member State of reimportation.

1.2.4. The Member State of reimportation administers the charges referred to in the previous paragraph in respect of the temporarily exported goods on the basis of the information on sheet INF-2 endorsed by the competent customs office of the exporting Member State where the entry for outward processing arrangements was lodged.

1.2.5. The amount resulting from the application of partial relief calculated in accordance with paragraph 1.2.3. (b) above is increased or reduced by the amounts, excluding MCAs, which would have been collected or granted by the exporting Member State if the temporarily exported goods had been sent direct to the Member State of reimportation. The corresponding details should be entered on sheet INF-2, which should be signed by the exporting Member State (see note to box 12 of sheet INF-2).

2. SAMPLE CALCULATIONS

2.1. Industrial products

2.1.1. Exporting Member State: B (Spain)
Member State of reimportation: A (Italy)

Compensating products P:

Import duties:

Rates applicable:

in Member State A:	with respect to third countries:	9 %
	with respect to Member State B:	2,7 %
in Member State B:	with respect to third countries:	32,4 %
	with respect to Member State A:	22,8 %

Temporarily exported goods G:

Import duties:

Rates applicable:

in Member State A:	with respect to third countries:	6 %
	with respect to Member State B:	1,8 %
in Member State B:	with respect to third countries:	23 %
	with respect to Member State A:	16,2 %

Export duties: 0

Value ⁽¹⁾ of: compensating products P: 200 ECU
temporarily exported goods G: 100 ECU

⁽¹⁾ 'Import duties' means not only customs duties and charges having equivalent effect but also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products (Article 1 (3) (g) of Regulation (EEC) No 2473/86).

⁽²⁾ These values have been chosen merely to simplify the calculation and do not refer to a real situation.

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

2.1.1.1. When compensating products P are released for free circulation in Member State A the following amounts should be collected:

2.1.1.1.1. pursuant to Article 8 (1) and (2) of Regulation (EEC) No 1970/88 (for goods G)

1,8 % of 100 ECU 1,80 ECU

2.1.1.1.2. pursuant to Article 8 (3) of Regulation (EEC) No 1970/88 (for products P)

9 % of 200 ECU =	18,00 ECU	
- 6 % of (100 + 1,80 ECU) =	<u>6,10 ECU</u>	<u>11,90 ECU</u>
		<u>13,70 ECU</u>

2.1.2. Exporting Member State: A (Italy)
Member State of reimportation: B (Spain)

Compensating products P:

Import duties:

Rates applicable: see rates at 2.1.1 above

Temporarily exported goods G:

Import duties:

Rates applicable: see rates at 2.1.1 above

Export duties: 0

Value⁽¹⁾ of: compensating products P: 200 ECU
temporarily exported goods G: 100 ECU

2.1.2.1. When compensating products P are released for free circulation in Member State B, the following amounts should be collected:

2.1.2.1.1. pursuant to Article 8 (1) and (2) of Regulation (EEC) No 1970/88 (for goods G)

16,2 % of 100 ECU = 16,20 ECU

2.1.2.1.2. pursuant to Article 8 (3) of Regulation (EEC) No 1970/88 (for products P)

32,4 % of 200 ECU =	64,80 ECU	
- 23 % of (100 + 16,2 ECU) =	<u>26,72 ECU</u>	<u>38,08 ECU</u>
		<u>54,28 ECU</u>

2.2. Agricultural products

The amounts indicated in ECU are to be converted into national currency using the agricultural conversion rates and the monetary coefficient set down for the product in question. Rounding-up or down shall be done after the final calculation of the total amount to be applied⁽²⁾.

⁽¹⁾ See footnote ⁽²⁾ on page 3.

⁽²⁾ These amounts have been chosen merely to simplify the calculation and do not refer to a real situation.

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

- 2.2.1. Exporting Member State: A (Spain)
Member State of reimportation: B (Italy)

Compensating products P (813 kg):

Rates applicable:

in Member State A:

negative MCA: 923,21 Pta/1 000 kg
levy: with respect to third countries: 282,71 ECU/1 000 kg
ACA: with respect to Member State B: 0

in Member State B:

negative MCA: 13 497 Lit/1 000 kg
levy: with respect to third countries: 290,61 ECU/1 000 kg
ACA: with respect to Member State A: 6,13 ECU/1 000 kg

Temporarily exported goods G (1 000 kg):

Rates applicable:

in Member State A:

negative MCA: 861,23 Pta/1 000 kg
levy: with respect to third countries: 190,43 ECU/1 000 kg
ACA: with respect to Member State B: 0

in Member State B:

negative MCA: 11 133 Lit/1 000 kg
levy: with respect to third countries: 197,33 ECU/1 000 kg
ACA: with respect to Member State A: 5,38 ECU/1 000 kg

Rate of yield: 81,30 %

- 2.2.1.1. When goods G are exported, *Member State A* (Spain) collects the following MCAs:

$$1\ 000\ \text{kg} \times 861,23\ \text{Pta}/1\ 000\ \text{kg} = 861,23\ \text{Pta}$$

- 2.2.1.2. When 813 kg of compensating products P are released for free circulation in *Member State B* the following amounts should be calculated:

- 2.2.1.2.1. *pursuant to Article 8 (1) and (2) of Regulation (EEC) No 1970/88*
(for goods G)

$$\text{ACA: } 1\ 000\ \text{kg} \times 5,38\ \text{ECU}/1\ 000\ \text{kg} = 5,38\ \text{ECU (to be collected by Member State B)}$$

- 2.2.1.2.2. *pursuant to Article 8 (3) of Regulation (EEC) No 1970/88*
(for products P)

levy P:

$$813\ \text{kg} \times 290,61\ \text{ECU}/1\ 000\ \text{kg} = 236,26\ \text{ECU}$$

levy G:

$$1\ 000\ \text{kg} \times 197,33\ \text{ECU}/1\ 000\ \text{kg} = \underline{197,33\ \text{ECU}} \quad \underline{38,93\ \text{ECU}}$$

(to be collected by Member State B) 44,31 ECU

$$\text{MCA(-): } 813\ \text{kg} \times 13\ 497\ \text{Lit}/1\ 000\ \text{kg} = 10\ 973,061\ \text{Lit (to be granted by Member State B)}$$

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

2.2.1.2.3. *pursuant to Article 8 (5) of Regulation (EEC) No 1970/88*

MCA's collected when goods G were temporarily exported from Member State A are not taken into consideration.

2.2.2. Exporting Member States B (Italy)
Member State of reimportation: A (Spain)

Compensating products P (813 kg):

Rates applicable: see rates at 2.2.1 above

Temporarily exported goods M (1 000 kg):

Rates applicable: see rates at 2.2.1 above

Rate of yield: 81,3 %

2.2.2.1. When goods G are exported, Member State B (Italy) collects the following MCAs:

$$1\ 000\ \text{kg} \times 11\ 133\ \text{Lit}/1\ 000\ \text{kg} = 11\ 133\ \text{Lit}$$

2.2.2.2. When 813 kg of compensating products P are released for free circulation in Member State A the following amounts should be calculated:

2.2.2.2.1. *pursuant to Article 8 (1) and (2) of Regulation (EEC) No 1970/88*
(for goods G)

ACAs: 0

2.2.2.2.2. *pursuant to Article 8 (3) of Regulation (EEC) No 1970/88*
(for products P)

levy P: 813 kg × 282,71 ECU/1 000 kg =	229,84 ECU
levy G: 1 000 kg × 190,43 ECU/1 000 kg =	190,43 ECU
(to be collected by Member State A)	<u>39,41 ECU</u>

MCA(-): 813 kg × 923,21 Pta/1 000 kg = 750,56973 Pta (to be granted by Member State A)

2.2.2.2.3. *pursuant to Article 8 (5) of Regulation (EEC) No 1970/88*

The amount referred to in paragraph 2.2.2.2.2 should be reduced, on the basis of the information given in box 12 of sheet INF-2, by 5,38 ECU (corresponding to the ACA granted by Member State B when goods G are exported direct to Member State A).

2.2.3. *Special cases*

2.2.3.1. The calculations given in paragraphs 2.2.1 and 2.2.2 above relate only to the sort of agricultural products for which the common organization of the market lays down trade mechanisms providing for:

OUTWARD PROCESSING: Council Regulation (EEC) No 1970/88

- 2.2.3.1.1. *the collection or grant of ACAs* by the Member State where the level of the prices used to determine these amounts is the highest;
 - 2.2.3.1.2. *the collection or grant of MCAs* by the Member State whose currency has different agricultural conversion rates and central/market rates.
 - 2.2.3.2. Since the trade mechanisms for other products may differ from those on which the above sample calculations are based, calculations concerning other products must take account of the specific trade arrangements for those products.
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TEMPORARY IMPORTATION: Regulation (EEC) No 3599/82

**COUNCIL REGULATION (EEC) No 3599/82
of 21 December 1982
on temporary importation arrangements**

- O.J. No L 376 of 31.12.1982, p. 1

MODIFICATIONS

- Council Regulation (EEC) No 1620/85 of 13 June 1985
(O.J. No L 155 of 14.6.85, p. 54)

Corrigenda
(O.J. No L 156 of 15.6.85, p. 26)

IMPLEMENTING REGULATION

- Regulation (EEC) No 1751
(O.J. No L 171 of 29.06.1984, p. 1)

TEMPORARY IMPORTATION : Regulation (EEC) No 3599/82

TITLE I

GENERAL

Article 1

1. Under temporary importation arrangements, goods which are intended to remain temporarily in the customs territory of the Community and to be re-exported may be imported, in accordance with the procedures and conditions laid down by this Regulation, with total or partial relief from import duties.

Temporary importation of means of transport shall be excluded from the scope of this Regulation.

2. For the purposes of this Regulation 'import duties' means customs duties and charges having equivalent effect, as well as agricultural levies and other import charges laid down within the framework of the common agricultural policy or of specific arrangements applicable under Article 235 of the Treaty to certain goods which result from the processing of agricultural products.

Article 2

1. The competent authorities of the Member State in which application is made for goods to become subject to the temporary importation arrangements shall, using an authorization procedure, grant the benefit of the said arrangements to any natural or legal persons who, on their own responsibility, use the goods in question or cause them to be used.

2. They shall take all measures which they consider necessary to ensure that the goods can be identified and that the use to which they are put can be verified.

3. They shall withhold the benefit of the arrangements if it is considered impossible to identify the goods in question or to verify their use.

They may likewise withhold such benefit from persons who do not provide all the guarantees considered necessary, and in particular from persons who have previously made improper use of the temporary importation arrangements.

Article 3

1. With the exception of the cases to be determined in accordance with the procedure laid down in Article 33, the competent authorities shall, at the time when the goods are made subject to temporary importation arrangements, record the details of the taxation applicable to them and shall determine the amount of the security or the form of guarantee to be provided.

2. Until the exceptions referred to in paragraph 1 have been established the provisions in force in the Member State shall continue to apply.

Article 4

1. The competent authorities shall fix the period during which the goods may remain in the territory under the temporary importation arrangements by reference to the authorized use. Without prejudice to the special periods laid down in Articles 10, 11, 12, 14, 16 and 17, the maximum duration of this period shall be 24 months.

2. However, where exceptional circumstances so justify, the competent authorities may, at the request of the holder of the authorization extend within reasonable limits and subject to the conditions laid down by this Regulation the periods referred to in paragraph 1 in order to permit the authorized use.

Article 5

1. The competent authorities of the Member State in which the goods have been made subject to the temporary importation arrangements shall authorize the transfer of the benefit thereof to any other person, at that person's request, where he satisfies the conditions laid down by this Regulation and assumes the obligations incumbent on the holder of the original authorization, particularly those arising from the fixing of the period during which the goods remain under such arrangements.

TEMPORARY IMPORTATION : Regulation (EEC) n° 3599/82

2. Where goods covered by Title III are transferred the import duties due under the arrangements for partial relief shall be charged to the former holder.

3. Transfer of the benefit of these arrangements shall not mean that the same relief arrangements must be applied for each of the periods of use to be taken into consideration.

Article 6

Persons benefiting from temporary importation arrangements shall be required to submit to any surveillance and inspection measures prescribed by the competent authorities.

Such authorities may revoke an authorization if they find that a person benefiting from the arrangements has not complied with one of the conditions under which the arrangements were granted.

TITLE II

TEMPORARY IMPORTATION ON A TOTAL RELIEF BASIS

Chapter 1

Professional equipment

Article 7

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted in respect of professional equipment.

2. 'Professional equipment' means the equipment and accessories needed for the exercise of his trade or profession by a natural or legal person established outside the customs territory of the Community, who is in the Community to perform a particular job of work.

The list of goods considered as 'professional equipment' for the purposes of this Regulation shall be drawn up and amended in accordance with the procedure laid down in Article 33.

3. The temporary importation arrangements referred to in paragraph 1 shall be granted provided that the professional equipment is:

- (a) owned by a natural or legal person established outside the customs territory of the Community;
- (b) imported by a natural or legal person established outside the said territory;
- (c) to be used exclusively by the person entering the Community territory or under his supervision.

However, the condition referred to in (c) shall not apply to cinematographic equipment imported for the purpose of producing films under a co-production contract concluded with a person established in the customs territory of the Community.

In the case of joint radio or television programme productions, professional equipment may be the subject of a hire or similar contract to which a person established in the customs territory of the Community is party.

Article 8

Spare parts subsequently imported for the repair of professional equipment which has been imported temporarily shall benefit from the advantages granted under the said arrangements in the same way as the equipment itself.

Chapter 2

Goods for display or use at an exhibition, fair, symposium or similar event

Article 9

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for:

- (a) goods intended for display or to be subject of a demonstration at an event;
- (b) goods intended for use at an event for the purpose of presenting imported products, such as:
 - goods necessary for demonstration of the imported machines or apparatus on exhibition,
 - equipment, including electrical fittings, used for constructing and decorating the temporary stands of a natural or legal person established outside the Community,
 - advertising material and demonstration and other equipment intended for use in publicizing the imported goods on exhibition, such as sound recordings, films and transparencies, together with the accessories required in connection with their use;
- (c) equipment, including interpreting installations, sound recording apparatus and educational, scientific or cultural films, intended for use at international meetings, conferences and symposia;
- (d) live animals intended for exhibition at, or participation in, an event;
- (e) products obtained during an event from goods, machinery, apparatus or animals imported temporarily.

TEMPORARY IMPORTATION : Regulation (EEC) n° 3599/82

2. An 'event' means:

- (a) a trade, industrial, agricultural or craft exhibition, fair, or similar show or display;
- (b) an exhibition or meeting which is primarily organized for a charitable purpose;
- (c) an exhibition or meeting which is primarily organized to promote any branch of learning, art, craft, sport or scientific, technical, educational, cultural, trade union or tourist activity, or to promote friendship between peoples or to promote religious knowledge or worship;
- (d) a meeting of representatives of international organizations or international groups of organizations;
- (e) a representative meeting of an official or commemorative character;

except exhibitions organized for private purposes in shops or business premises with a view to sale of the goods imported.

Chapter 3

Teaching aids and scientific equipment

Article 10

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for:

- (a) teaching aids;
- (b) spare parts and accessories for such aids;
- (c) tools especially designed for the maintenance, checking, calibration or repair of such aids.

2. 'Teaching aid' means any aid intended for the exclusive purpose of teaching or vocational training, and in particular models, instruments, apparatus, machines and accessories thereof.

The list of goods considered as teaching aids for the purposes of this Regulation shall be drawn up and amended in accordance with the procedure laid down in Article 33.

3. The temporary importation arrangements referred to in paragraph 1 shall be granted provided that the teaching aids, spare parts, accessories or tools:

- (a) are imported by approved establishments and are used under the supervision and responsibility of such establishments;
- (b) are used for non-commercial purposes;
- (c) are imported in reasonable quantities, having regard to their intended purpose;
- (d) remain throughout their stay in the customs territory of the Community the property of a natural or legal person who is established outside the Community.

4. The period during which such teaching aids may remain under temporary importation arrangements may not exceed six months.

Article 11

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for:

- (a) scientific equipment and accessories;
- (b) spare parts for such equipment;
- (c) tools specially designed for the maintenance, checking, calibration or repair of scientific equipment used in the customs territory of the Community exclusively for purposes of scientific research or teaching.

2. 'Scientific' equipment' means instruments, apparatus, machines and accessories thereof used for the purpose of scientific research or teaching.

3. The temporary importation arrangements referred to in paragraph 1 shall be granted provided that the scientific equipment, accessories, spare parts and tools:

- (a) are imported by approved establishments and are used under the supervision and responsibility of such establishments;
- (b) are used for non-commercial purposes;
- (c) are imported in reasonable numbers having regard to their intended purpose;
- (d) remain throughout their stay in the customs territory of the Community the property of a natural or legal person who is established outside the Community.

4. The period during which such scientific equipment may remain under temporary importation arrangements may not exceed six months.

Chapter 4

Medical, surgical and laboratory equipment

Article 12

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for medical, surgical and laboratory equipment intended for hospitals and other medical institution

2. The temporary importation arrangements referred to in paragraph 1 shall be granted provided that the said equipment:

- (a) has been dispatched on an occasional basis, on loan and free of charge;
- (b) is intended for diagnostic and therapeutic purposes.

3. The period during which medical, surgical and laboratory equipment may remain under temporary importation arrangements may not exceed six months.

TEMPORARY IMPORTATION : Regulation (EEC) n° 3599/82

Chapter 5

Materials for use in countering the effects of disasters

Article 13

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted in the case of materials for use in connection with measures taken to counter the effects of disasters affecting the customs territory of the Community.

2. The temporary importation arrangements referred to in paragraph 1 shall be granted provided that such materials:

- have been imported on loan and free of charge,
- are intended for State bodies or bodies approved by the competent authorities.

Chapter 6

Packings

Article 14

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for packings.

2. 'Packings' means:

- (a) holders used, or to be used, as external or internal coverings for goods;
- (b) holders on which goods are, or are to be, rolled, wound or attached,

but excluding packing materials such as straw, paper, glass wool and shavings when imported in bulk.

3. The temporary importation arrangements referred to in paragraph 1 shall be granted provided that:

- (a) if the packings are imported filled, they are declared as being for re-exportation empty or filled;
- (b) if the packings are imported empty, they are declared as being for re-exportation filled.

4. Packings admitted under temporary arrangements cannot be used, even as an exception, between two points located within the customs territory of the Community, except with a view to the export of goods outside that territory. In the case of packings imported filled, this ban shall apply only from the time that their contents are emptied.

5. The period during which such packings may remain under temporary importation arrangements

may not exceed six months where they are imported filled or three months where they are imported empty.

Chapter 7

Other cases of temporary importation on a total relief basis

Article 15

The benefit of temporary importation arrangements with total relief from import duties shall be granted for:

- (a) moulds, dies, blocks, drawings, sketches and other similar articles intended for a natural or legal person established in the customs territory of the Community, where at least 75 % of the production resulting from their use is exported from that territory;
- (b) measuring, checking and testing instruments and other similar articles intended for a natural or legal person established in the customs territory of the Community for use in a manufacturing process, where at least 75 % of the production resulting from their use is exported from that territory;
- (c) goods of any kind which are to be subjected to tests, experiments or demonstrations, including the tests and experiments required for type-approval procedures, but excluding any tests, experiments or demonstrations constituting a gainful activity;
- (d) goods of any kind to be used to carry out tests, experiments or demonstrations, but excluding any tests, experiments or demonstrations constituting a gainful activity;
- (e) samples which are representative of the particular category of goods and which are intended for demonstration purposes with a view to obtaining orders for similar goods;
- (f) special tools and instruments made available free of charge to a natural or legal person established in the customs territory of the Community for use in the manufacture of goods which are to be exported in their entirety, on condition that such special tools and instruments remain the property of the consignee of the said goods.

Article 16

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for:

- (a) second hand goods imported with a view to their sale by auction;
- (b) goods imported under a contract of sale, which are to be subjected to satisfactory acceptance tests;

TEMPORARY IMPORTATION : Regulation (EEC) n° 3599/82

- (c) works of art imported for the purposes of exhibition, with a view to possible sale ;
- (d) consignments on approval of made-up articles of fur, precious stones, carpets and articles of jewellery provided that their particular characteristics prevent their being imported as samples.

2. The period during which the above goods may remain under temporary importation arrangements may not exceed six months in the case of (a), (b) and (c) and four weeks in that of (d).

Article 17

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for replacement means of production made temporarily available free of charge to the importer on the initiative of the supplier of similar means of production to be subsequently imported for release into free circulation or for means of production re-installed after repair.

2. The period during which these replacement means of production may remain under temporary importation arrangements may not exceed six months.

Article 18

The benefit of temporary importation arrangements with total relief from import duties shall be granted for :

- (a) positive cinematograph films, printed and developed, intended for projection prior to commercial use ;
- (b) films, magnetic tapes and wires which are intended to be provided with a sound track, dubbed or copied ;
- (c) films demonstrating the nature of products or the operation of foreign equipment, provided that they are not intended for public showing for charge ;
- (d) carrier material for recorded sound and data-processing, including punched cards, made available free of charge to a person whether or not established in the customs territory of the Community.

Article 19

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted in respect of the personal effects which travellers are carrying on their person or in their personal luggage for the duration of their stay in the customs territory of the Community.

2. 'Personal effects' means any clothing and other new or used articles intended for the personal use of the traveller.

Article 20

The benefit of temporary importation arrangements with total relief from import duties shall be granted for :

- (a) live animals of any species imported for dressage, training or breeding purposes or in order to be given veterinary treatment ;
- (b) live animals of any species imported for transhumance or grazing purposes ;
- (c) draught animals and equipment belonging to natural or legal persons established outside but in close proximity to the customs territory of the Community provided that they are imported by such persons for working land located inside the customs territory of the Community, involving the performance of agricultural work or the unloading or transport of timber ;
- (d) tourist publicity material. The list of goods to be considered as tourist publicity material shall be drawn up and amended in accordance with the procedure laid down in Article 33.

Article 21

1. The benefit of temporary importation arrangements with total relief from import duties shall be granted for welfare material for seafarers.

2. The following definitions shall apply :

- 'welfare material' means material intended for cultural, educational, recreational, religious or sporting activities by seafarers,
- 'seafarers' means all persons transported on board a vessel and responsible for tasks relating to the operation or servicing of the vessel at sea.

3. The list of goods to be considered as welfare material for seafarers shall be drawn up and amended in accordance with the procedure laid down in Article 33.

4. The temporary importation arrangements referred to in paragraph 1 shall be granted provided that the material is :

- (a) disembarked from a vessel for temporary use on land by the crew for a period not exceeding that of the vessel's stay in port ;
- (b) imported for temporary use in cultural or social establishments for a period not exceeding six months. 'Cultural or social establishments' means hostels, clubs and recreational premises for seafarers, managed by either official bodies or religious or other non-profit-making organizations, and also places of worship where regular services are held for seafarers.

TEMPORARY IMPORTATION : Regulation (EEC) n° 3599/82

Article 22

The benefit of temporary importation arrangements with total relief from import duties shall be granted for the various equipment used, under the supervision and responsibility of a public authority, for the building, repair or maintenance of infrastructure of general importance in border zones.

Article 23

The benefit of temporary importation arrangements with total relief from import duties shall be granted for goods temporarily imported into the customs territory of the Community in particular circumstances which have no economic effect.

TITLE III

TEMPORARY IMPORTATION ON A PARTIAL RELIEF BASIS

Article 24

1. Without prejudice to the provisions of paragraph 2, the benefit of temporary importation arrangements with partial relief from import duties shall be granted in accordance with the rules laid down in Articles 25 and 26 for goods which, while remaining the property of a natural or legal person established outside the customs territory of the Community, are not covered by Title II or which are covered by Title II but do not fulfil all the conditions provided for therein for the granting of temporary importation on a total relief basis.

2. The list of goods to be excluded from the possibility of benefiting from temporary importation arrangements with partial relief from import duties shall be drawn up in accordance with the procedure laid down in Article 33.

Article 25

The amount of import duties due in respect of goods placed under temporary importation arrangements with partial relief from import duties shall be fixed at 3 %, for every month or fraction of a month during which the goods have been placed under temporary importation arrangements, with partial relief, of the total duties which would have been charged for the said goods had they been released for free circulation as at the date on which they were placed under the temporary importation arrangements.

Article 26

1. The amount of import duties due under partial relief shall be levied by the competent authorities when the temporary importation arrangements are discharged under the rules laid down in Title IV of the Regulation.

2. The amount of import duties to be charged shall in no case exceed that which would have been charged if the goods concerned had been released for free circulation as at the date on which they were placed under the temporary importation arrangements.

3. The said amount shall be duly recorded by the competent authorities using the administrative methods set up for that purpose.

4. Where the goods placed under temporary importation arrangements with partial relief from import duties are used successively by several persons pursuant to Article 5, any fraction of a month of use shall be deemed to be a whole month, and that month shall no longer be taken into account when calculating the amount for which the next user is liable.

Article 27

1. Any Member State may decide to grant total instead of partial relief on goods imported into its territory on an occasional basis for a period not exceeding three months.

2. Details of the goods imported under this Article shall be reported to the Commission every six months. The Commission shall communicate these details to the Member States.

3. Following examination of the reported cases by the Committee on Inward Processing referred to in Article 32, provisions shall be adopted in accordance with the procedure laid down in Article 33 with a view to excluding from the application of paragraph 1 certain operations where it is found that these operations adversely affect the conditions of competition in the Community or are contrary to the interests of commercial operators established there.

TITLE IV

FINAL DISCHARGE OF THE ARRANGEMENTS

Article 28

1. The temporary importation arrangements shall be finally discharged when, in accordance with the conditions laid down by the authorization, the goods subject to the said arrangements are exported outside the customs territory of the Community or placed, with a view to their subsequent exportation, under :

- warehouse arrangements,
- free zone arrangements, or
- external Community transit arrangements, or one of the sets of international transport arrangements referred to in Article 7 (1) of Council Regulation (EEC) No 222/77 of 13 December 1976 on Community transit⁽¹⁾, provided that Community law allows the use of such arrangements.

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

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2. The competent authorities may, in exceptional circumstances and in the cases referred to in Articles 9 and 16, authorize the release for free circulation or the destruction under customs control of goods placed under temporary importation arrangements, either directly or after they have been placed under one of the procedures referred to in paragraph 1.

3. Paragraphs 1 and 2 shall also apply, without prejudice to the implementation of provisions in force in respect of infringements of customs legislation, where an authorization has been revoked under Article 6.

4. The placing under another customs procedure of goods already subject to temporary importation arrangements with partial relief shall be conditional on the payment of any amount due under Articles 25 and 26.

Article 29

1. By way of derogation from Article 28, the temporary importation arrangements shall be deemed to have been finally discharged when goods imported with the benefit of the provisions of Article 9 have been consumed, destroyed or distributed free of charge to the public at an event.

The nature of these goods and products referred to in Article 9 (1) (e) must however correspond to the nature of the event, the number of visitors and the extent of the exhibitors' participation therein.

2. The provisions of paragraph 1 above shall not apply to alcoholic beverages, tobacco and fuels.

Article 30

1. Without prejudice to the implementation of provisions in respect of infringements of customs legislation and provisions on exemptions, import duties shall be charged on goods under temporary importation arrangements which are released for free circulation or in other cases in which a customs debt is incurred, in accordance with the measures taken by Member States to comply with the provisions of Council Directive 79/623/EEC of 25 June 1979 on the harmonization of provisions laid down by law, regulation or administrative action relating to customs debt⁽¹⁾. Such duties shall be charged on the basis of the details of taxation determined in accordance with the provisions of Article 3 of this Regulation irrespective of whether the goods are released for free circulation directly or after having been placed under one of the customs arrangements referred to in Article 28 (1).

⁽¹⁾ OJ No L 179, 17. 7. 1979, p. 31.

However, in the case of goods referred to in Articles 9 and 16 (1) (a), (c) and (d), the moment to be taken into consideration for the determination of the amount of the customs debt shall be that referred to in the provisions adopted by Member States to comply with Article 3 of Directive 79/623/EEC.

2. Release for free circulation of goods placed under temporary importation arrangements with partial relief shall be carried out after deduction of any amount paid under Articles 25 and 26.

Article 31

1. Where goods which are recoverable in the form of waste products resulting from duly authorized destruction are not re-exported, their release for free circulation may, notwithstanding the rules laid down in Article 30, be effected on the basis of the import duty and other particulars material to the calculation of duty applicable to them as recognized or accepted by the customs authority on the date of destruction.

2. In the case of goods imported on a partial relief basis, paragraph 1 shall apply only if the importer has already paid the amount of import duties determined in accordance with Article 25 in respect of the period during which the goods have remained under temporary importation arrangements with partial relief.

3. The deterioration or irretrievable loss of goods as a result of the actual nature of the goods or of unforeseeable circumstances or *force majeure*, shall be treated as authorized destruction.

For the purposes of the previous subparagraph, goods shall be irretrievably lost if, following their disappearance, they are incapable of being used by anyone.

TITLE V

FINAL PROVISIONS

Article 32

The Committee for Customs Processing Arrangements set up by Article 26 of Directive 69/73/EEC may examine any question concerning the application of this Regulation raised by its chairman, either on his own initiative or at the request of a representative of one of the Member States.

Article 33

The provisions necessary for implementation of this Regulation, with the exception of Articles 1, 8, 15, 17, 18, 19, 25, 26, 30, 32, 33 and 34, shall be adopted in accordance with the procedure laid down in Article 28 of Directive 69/73/EEC.

TEMPORARY IMPORTATION: Regulation (EEC) No 3599/82

Article 34

This Regulation shall enter into force on 1 January 1983. It shall be implemented on 1 January 1986.

Authorizations granted pursuant to national provisions before 1 January 1986 shall be revoked no later than two years after that date if they cannot be retained on the basis of the provisions of this Regulation.'

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

COMMISSION REGULATION (EEC) No 1751/84

of 13 June 1984

**laying down certain provisions for the application of Council Regulation (EEC)
No 3599/82 on temporary importation arrangements**

O.J. L171 of 29.06.1984, p. 1

MODIFICATION (within the text)

1. Regulation (EEC) N° 3813/85 of 23 december 1985
(O.J. N° L 368 of 31.12.1985, p. 7)
2. Art. 17 modified by the Act of Accession of Spain and
Portugal of 12.06.1985
(O.J. N° L 302 of 15.11.1985, p. 153)
3. Regulation (EEC) N° 2361/87 of 31 July 1987
(O.J. N° L 215 of 5.8.87, p. 9)
4. Regulation (EEC) No 3524/88 of 11 November 1988
(O.J. No L 307 of 12.11.88, p. 38)
5. Regulation (EEC) No 1516/89 of 31 May 1989
(O.J. No L 148 of 1.6.89, p. 50)

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

CHAPTER I

THE GRANTING OF THE BENEFIT OF THE ARRANGEMENTS

A. Application

Article 1

1. In order to benefit from the temporary importation arrangements under Regulation (EEC) No 3599/82, hereinafter referred to as the basic Regulation, the interested party or his authorized representative must submit an application to the competent authority in the Member State in which the goods to be placed under the arrangements are to be used.

2. Without prejudice to Articles 12 and 13, the application referred to in paragraph 1 shall be made in writing. It shall be signed and shall contain at least the following information :

- (a) the name or business name and address of the applicant, and where the user is not the same as the applicant, the name or business name of the user of the goods ;
- (b) the Article of the basic Regulation under which authorization is applied for ;
- (c) the estimated period for which the goods will remain under the arrangements in the Member State in which authorization is applied for ;
- (d) the place where the goods are to be used ;
- (e) the trade and/or technical description of the goods ;
- (f) an indication of the combined nomenclature classification of the goods ;

For information purposes. Only the combined nomenclature heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the temporary importation procedure ;

- (g) the estimated quantity of goods in respect of which authorization is applied for.

B. Authorization

Article 2

1. The competent authorities shall take a decision on the application provided for in Article 1 and shall if appropriate issue a temporary importation authorization, hereinafter referred to as 'the authorization'.

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'2. The authorization referred to in paragraph 1 shall specify the conditions on which the arrangements may be used; it shall contain at least the following information:

- (a) the name or business name and address of the holder of the authorization and, where the user is not the same as the holder of the authorization, the name or business name and address of the user of the goods;
- (b) the Article of the basic Regulation under which the authorization is granted;
- (c) the estimated period for which the goods will remain under the arrangements in the Member State in which the authorization is issued;

- (d) the place where the goods are to be used;
- (e) the trade and/or technical description of the goods;
- (f) an indication of the combined nomenclature classification of the goods;
- (g) the estimated quantity of goods for which use of the arrangements is authorized.

The authorization must also give reference to the application. Where the information specified in this paragraph is given in the form of a reference to the application, the application shall form an integral part of the authorization.

3. The authorization shall be authenticated by the competent authorities, who shall keep a copy.

4. Depending on the circumstances, the authorization may be valid for one or more temporary importation operations.

CHAPTER II

THE PLACING OF GOODS UNDER THE ARRANGEMENTS

Title I

Declaration

Article 3

The placing of goods under the temporary importation arrangements is subject to the lodgement at a customs office under the conditions specified in this Regulation of a temporary importation declaration, hereinafter referred to as the 'the declaration'.

The person who makes the declaration is hereinafter referred to as 'the declarant'.

Article 4

'1. Without prejudice to Articles 12 and 13, the declaration referred to in Article 3 shall be made out on a form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85⁽¹⁾.

2. The declaration referred to in paragraph 1 must also contain, should the need arise:

- in box 44, the reference to the authorization,
- in box 47, the elements to be taken into consideration for the calculation of the import duties to be applied.

The description of the goods given in the declaration referred to in paragraph 1 must correspond to the description given in the authorization.

⁽¹⁾ OJ No L 179, 11. 7. 1985, p. 4.

3. The competent authorities may authorize the declarant to replace all or part of the particulars referred to in paragraph 2 by sending to the customs office designated for that purpose, with a view to their processing by computer, codified data, or data made out in any other form specified by those authorities, corresponding to the particulars required for written declarations.

The competent authorities shall determine the conditions under which the data referred to in the last subparagraph are to be sent.

4. Where a declaration is to be made for several types of goods, the details of these goods may be supplied on one or more separate lists.

5. Application of this Article shall not preclude the exercise by the customs authority of any controls which it considers necessary in order to ensure that the procedures are correctly carried out.

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

⁽²⁾ OJ No L 183, 14. 7. 1975, p. 3.

⁽³⁾ OJ No L 148, 28. 6. 1968, p. 1.

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Article 5

1. The declaration shall be lodged, where appropriate, at the customs office mentioned in the authorization. If no customs office is specified in the authorization, and without prejudice to the use of computerized procedures, the declaration may be lodged at any customs office designated by the competent authorities for the temporary importation of the goods to which it refers. The declaration shall be lodged when the goods are presented at the customs office.

However, the customs authority may authorize the lodging of the declaration before the declarant is in a position to present the goods. In this case, the customs authority may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented before this time limit, the declaration shall be deemed not to have been lodged.

2. For the purposes of paragraph 1, goods shall be deemed to have been presented at a customs office when their arrival at the customs office, or at another place designated by the competent authorities, has been notified to the latter in the manner required to enable them to control or to inspect them.

3. The declaration shall be lodged at the competent customs office during the days and times appointed for opening.

However, the customs authority may, at the request of the declarant and at his expense, authorize the declaration to be lodged outside those days and times of opening.

4. Any declaration lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the competent authorities and the person concerned shall be regarded as having been lodged in the aforementioned office.

Article 6

1. Only declarations which comply with the conditions laid down in Article 4 may be accepted by the customs authority.

2. However, at the declarant's request and for reasons deemed valid by the customs authority, the said authority may accept a declaration which does not contain certain of the particulars referred to in Article 4; the authority shall then set a time limit for the communication of those particulars.

The declaration shall, in any event, contain the particulars necessary for the identification of the goods to which it relates.

3. An incomplete declaration accepted under the conditions set out in paragraph 2 may be either completed by the declarant or, by agreement with the customs authority, replaced by another declaration which complies with the conditions laid down in Article 4. In the latter case, the operative date for the determination of any import duties payable and the application of the other provisions governing the temporary admission of goods shall be the date of acceptance of the incomplete declaration.

Article 7

1. Declarations which comply with the conditions laid down in Article 4 and those which are accorded the facilities provided for in Article 6 (2) shall be accepted by the customs authority immediately, in accordance with the procedures laid down in each Member State.

However where, pursuant to the second subparagraph of Article 5 (1), a declaration has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authority, the declaration may be accepted only after the goods in question have been presented to the competent authorities, within the meaning of Article 5 (2).

2. The date of acceptance of the declaration shall be noted on that document for the purpose of determining the operative date for the application of Article 3 (1) of the basic Regulation.

Article 8

1. The declarant shall, at his request, be authorized to correct in respect of one or more of the particulars referred to in Article 4 declarations accepted by the customs authority in accordance with the conditions set out in Article 7, subject to the following:

- (a) the request for a correction must be made before the goods are released for temporary importation;
- (b) the correction shall no longer be allowed where the request is made after the customs authority has informed the declarant that it intends to examine the goods or that it has itself established that the particulars in question are incorrect;
- (c) the correction shall not result in the declaration applying to goods other than those to which it originally related.

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2. The customs authority may allow or require the corrections referred to in paragraph 1 to be made by the lodging of a new declaration intended to replace the original declaration. In that event, the date for determination of any import duties payable and for the application of the other provisions governing the temporary importation of goods shall be that of the acceptance of the original declaration.

3. The customs authority may authorize, at the declarants request, the cancellation or invalidation of the declaration in so far as the goods have not been released.

Title II

Examination of goods and attestation by the customs authority*Article 9*

1. Without prejudice to any other means of control at its disposal, the customs authority may examine all or part of the goods.

2. The goods shall be examined at the places designated and at the times appointed for that purpose. However, the customs authority may, at the request of the declarant, authorize the examination of goods at places or times other than those referred to above. Any costs involved shall be borne by the declarant.

3. Transport of goods to the places where they are to be examined, unpacking, repacking and all other operations necessitated by such examination shall be carried out by the declarant or on his responsibility. In all cases, any costs involved shall be borne by the declarant.

4. The declarant shall be entitled to be present at the examination of the goods or to be represented on that occasion. If the customs authority sees fit, it may require the declarant to be present at the examination of the goods or to be represented in order to assist with the examination, as necessary.

5. When examining the goods, the customs authority may take samples for analysis or for more detailed examination. The costs arising from such analysis or examination shall be borne by the administrative authority.

Article 10

1. The results of the checking of the declaration, whether or not accompanied by an examination of the goods, shall form the basis for calculating the import duties to be applied, if any.

2. Application of paragraph 1 shall be without prejudice to any subsequent verification by the competent authorities of the Member State in which the goods have been placed under the temporary importation arrangements or to the possible consequences of applying the provisions in force, particularly as regards any determination of the amount of import duties applicable to those goods.

3. The attestation by the customs authority must state in particular the means of identification used; it must, in addition, be dated and carry the details necessary to identify the official issuing it.

Title III

Special provisions*Article 11*

1. Where the Member State in which entry of goods for the temporary importation arrangements is applied has empowered some or all of its customs offices to issue the authorization, the lodging at one of these offices of the declaration referred to in Article 3 shall also constitute application for authorization.

In that event, acceptance of the declaration shall constitute authorization and the said acceptance shall be subject to the conditions for granting the authorization.

2. Where paragraph 1 is applied, the declaration referred to in Article 3 must be accompanied by a document made out by the declarant containing the following information, in so far as this information is necessary and cannot be inserted in box 44:

- (a) where the person applying to use the temporary importation arrangements is not the same as the declarant, the name or business name and address of that person;
- (b) where the user of the goods is not the same as the applicant or declarant, the name or business name and address of the user;

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- (c) the Article of the basic Regulation under which authorization is applied for;
- (d) the estimated period for which the goods will remain under the arrangements in the Member State in which authorization is applied for;
- (e) the place where the goods are to be used.

Such accompanying document shall form an integral part of the declaration.

3. Each Member State shall notify the Commission of customs offices empowered for the purposes of paragraph 1.'

Article 12

1. Travellers' personal effects referred to in Article 19 of the basic Regulation shall be allowed

the benefit of temporary importation, without a written declaration, under the conditions laid down by the competent authorities, save at the express request of the competent authorities.

2. The temporary importation of goods covered by an ATA carnet issued under the Customs Convention on the ATA carnet for the Temporary Admission of Goods, signed in Brussels on 6 December 1961, hereinafter referred to as 'the ATA Convention', shall be permitted on production and acceptance of the said carnet. In this case submission to the customs authority of the ATA carnet shall be equivalent to submission of the application and declaration, and acceptance shall be equivalent to authorization.

3. The goods which may be imported temporarily on presentation and acceptance of the ATA Carnet are listed in Annex XI. The competent authorities of the Member State where the placing of the goods under the arrangements is requested may allow the use of ATA Carnets for goods other than those listed in Annex XI.'

Article 13

1. The competent authorities shall allow the benefit of the temporary importation arrangements in respect of:

- animals and equipment specified in Article 20 (b) and (c) of the basic Regulation, imported by a person established outside the customs territory of the Community,
- packings with indelible and non-removable markings of a person established outside the customs territory of the Community, imported filled,

— radio and television production and broadcasting equipment and vehicles specially adapted for use for the above purpose and their equipment, imported by public or private bodies, established outside the customs territory of the Community, and approved by the customs authorities of the Member State of importation for the purpose of the admission of such equipment and vehicles under the temporary importation arrangements.'

— 'The instruments and apparatus necessary or doctors to provide assistance for patients awaiting an organ transplant pursuant to Article 7 of the basic Regulation.'

on the basis of a verbal declaration on condition that the declarant provides in support of his declaration an inventory setting out:

- (a) his name and address;
- (b) the trade description of the goods;
- (c) the value of the said goods;
- (d) the intended length of stay of those goods in the Member State concerned.
- (e) precise information about the number of items of each type of goods;
- (f) the place of use in the cases specified in the fourth indent.'

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2. The inventory, dated and signed by the applicant, shall be lodged in duplicate at the customs office of importation, where one copy, stamped by the customs authority, shall be given to the interested party, the other copy being retained by the said authority.

Certification of the inventory by the customs authority shall have the value of an authorization.

3. The inventory, relating to the animals and equipment mentioned in the first indent of paragraph 1, may be used for one year for all entries carried out into the customs territory of the Community.

It shall be deposited each year at the competent customs office before the completion of the first temporary importation operation.

4. The competent authorities may permit the use of the temporary importation arrangements for goods other than those provided for in paragraph 1, on a verbal declaration.

In that case, the custom office of importation shall

- (a) issue a customs document for temporary importation which shall have the same value as an authorization, or
- (b) request the production of the inventory provided for in paragraph 1, to which the provisions of paragraph 2 shall apply.

5. Each Member State shall inform the Commission of cases in which paragraph 4 is applied.

Article 14

1. For the purposes of Article 3(1) of the basic Regulation, the cases in which the competent authorities shall not require the provision of a security are listed in Annex I.

2. In the case of the use of an ATA carnet, the guarantee furnished in accordance with the ATA Convention shall be considered sufficient.

Title IV

The period during which goods remain under the arrangements

Article 15

For the purposes of Article 4(1) of the basic Regulation, the period during which goods may remain in the territory under the temporary importation arrangements shall run from the date on which the declaration is accepted.

2. For the purposes of Article 4(2) of the basic Regulation 'exceptional circumstances' shall be taken to mean any event as a result of which the goods must be used for a further period in order to fulfil the purpose of the temporary importation operation.

3. Where the person benefiting from the temporary importation arrangements requests the extension of the period referred to in paragraph 1 in accordance with the provisions of Article 4(2) of the basic Regulation, he shall submit with his request all documents at his disposal such as to enable the competent authorities which issued the authorization to take the necessary decision.

Where an extension is granted exceeding the maximum period provided for in the said Article 4(1), it shall be fixed having regard to the circumstances which prevented the holder of the authorization from fulfilling his obligation to re-export within the period initially stipulated.

Title V

Transfer of the benefit of the arrangements and successive placing of the same goods under the arrangements in various Member States

Article 16

Where Article 5(1) of the basic Regulation is applied, the competent authorities who grant the transfer of the authorization shall annotate it accordingly.

This transfer shall terminate the arrangements as regards the former beneficiary.

Article 17

1. When goods placed under the temporary importation arrangements in one Member State, hereinafter referred to as 'the Member State of departure', must be used under the same arrangements in another Member State, hereinafter referred to as 'the Member State of destination' a new authorization must be granted by the competent authorities of the Member State of destination under the procedure laid down in Article 19(2).

2. The goods concerned shall be transported from one Member State to another in accordance with the provisions of Council Regulation (EEC) No 222/77⁽¹⁾ applicable to the goods referred to in Article 1(2)(a) thereof.

The Community transit document or the document treated as the Community external transit document shall carry one of the following endorsements:

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- | | |
|----------------------|-------------------|
| — T.A. goods, | — Mercancías IT, |
| — marchandises A.T., | — Mercadorias IT. |
| — M.I.-varer, | |
| — V.V.-Waren, | |
| — Εμπορεύματα Π.Ε., | |
| — T.I. goederen, | |
| — merci A.T. | |

3. The temporary importation arrangements granted in the Member State of departure shall be completed and any duties due by virtue of partial relief shall be collected in that State when the goods concerned are placed under the Community external transit procedure.

4. Paragraphs 2 and 3 shall also apply in the case of goods sent from one Member State to another with a view to their exportation outside the customs territory of the Community.

Article 18

1. Where Article 17 is applied when the goods are placed under the Community external transit procedure, the competent authorities of the Member State of departure shall issue, at the request of the holder of the authorization, the information sheet provided for in paragraph 2.

2. The information sheet, hereinafter referred to as 'the INF 6 sheet', shall consist of an original and a copy. It shall be set out on a form conforming to the model in Annex II and fulfilling the conditions set out in Annex III.

Article 19

1. The INF 6 sheet shall contain all the details necessary to inform the competent authorities of the Member State of destination *inter alia* regarding:

- the date the goods were placed under the temporary importation arrangements in the Member State of departure,
- the elements of change established on that date,
- where appropriate, the amount of import duties already collected, by virtue of partial relief and the date taken into consideration for that collection.

2. The person concerned shall submit the INF 6 sheet to the competent authorities of the Member State of destination in support of his application to obtain a new authorization as provided for in Article 17 (1).

3. The original of the INF 6 sheet shall be returned to the person concerned; the copy shall be retained by the issuing customs authorities.

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CHAPTER III

SPECIAL PROVISIONS CONCERNING GOODS ELIGIBLE FOR TEMPORARY
IMPORTATION ON A TOTAL RELIEF BASIS

Title I

the purposes of receiving teaching aids on temporary importation.

The temporary importation of certain goods*Article 20*

The list of goods to be considered as professional equipment referred to in the second subparagraph of Article 7 (2) of the basic Regulation is given in Annex IV.

Article 21

The list of goods to be considered as teaching aids referred to in Article 10 (2) of the basic Regulation is given in Annex V.

Article 22

For the purposes of Article 10 (3) (a) of the basic Regulation 'approved establishments' shall mean public or private teaching or vocational training establishments which are essentially non-profit making and have been approved by the competent authorities in the Member State of importation for

Article 23

For the purposes of Article 11 (3) (a) of the basic Regulation 'approved establishments' shall mean public or private scientific or teaching establishments which are essentially non-profit making and have been approved by the competent authorities in the Member State of importation for the purpose of receiving scientific equipment on temporary importation.

Article 24

For the purposes of Article 12 (2) (a) of the basic Regulation, equipment 'dispatched on an occasional basis' shall mean any medical, surgical or laboratory equipment dispatched at the request of a hospital or other medical institution which is facing exceptional circumstances and urgently requires such equipment in order to make up for the inadequacy of its own facilities.

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Article 25

For the purposes of Article 16 (1) (a) and (d) of the basic Regulation:

- 'second-hand goods' shall mean goods other than newly manufactured goods,
- 'consignments on approval' shall mean consignments of goods which the consignor for his part wishes to sell and which the consignee may decide to purchase after inspection.

Article 26

The list of goods to be considered as tourist publicity material referred to in Article 20 (d) of the basic Regulation is given in Annex VI.

Article 27

The list of goods to be considered as welfare material for seafarers referred to in Article 21 (3) of the basic Regulation is given in Annex VII.

Title II

Goods temporarily imported in particular circumstances which have no economic effect*Article 28*

1. The competent authorities shall grant the benefit of the arrangements when they consider, in view of the application for temporary importation drawn up in accordance with Article 2 (2) which is submitted by virtue of Article 23 of the basic Regulation, that it concerns a particular situation which has no economic effect.

2. The temporary importation of goods which are imported on an occasional basis, which remain in the Community customs territory for a period not exceeding three months, and whose value does not exceed ECU 4 000 shall be considered as one of the particular situations having no economic effect within the meaning of Article 23 of the basic Regulation.

3. Each Member State shall communicate to the Commission a list of goods of a value exceeding ECU 4 000 in respect of which it has authorized temporary importation in application of Article 23 of the basic Regulation. The list shall contain the trade description of the said goods and in addition a reference to their classification in the combined nomenclature referred to in Article (2) (2) (f). It shall also contain a reference to the customs value of the goods and the use to which they will be put in the Member State in question.

4. Communications as referred to in paragraph 3 shall be made on a form conforming to the specimen in Annex VIII. They shall reach the Commission by 15 March and 15 September each year in respect of authorizations issued during the previous half year.

5. The Commission shall communicate each list to the other Member States. The lists shall be examined by the Committee referred to in Article 32 of the basic Regulation ;

CHAPTER IV

SPECIAL PROVISIONS CONCERNING GOODS IN RESPECT OF WHICH PARTIAL RELIEF MAY BE GRANTED*Article 29*

The list of goods to be excluded from the possibility of benefiting from temporary importation arrangements with partial relief from import duties referred to in Article 24 (2) of the basic Regulation is given in Annex IX.

combined nomenclature referred to in Article (2) (2) (f). It shall also contain a reference to the customs value of the goods and the use to which they will be put in the Member State in question.' ;

Article 30

1. Each Member State shall communicate to the Commission the list of goods in respect of which it has authorized temporary importation pursuant to Article 27 of the basic Regulation. This list shall contain the trade description of the goods and in addition a reference to their classification in the

2. Communications as referred to in paragraph 1 shall be made on a form conforming to the model in Annex X. They shall reach the Commission by 15 March and 15 September each year in respect of authorizations issued during the previous six months.

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3. The Commission shall communicate each list to the other Member States. The lists shall be examined by the Committee referred to in Article 32 of the basic Regulation.

For the purposes of calculating any import duties payable under the partial relief arrangements, the operative date shall be that on which the goods were placed under the temporary importation arrangements with total relief from import duties under Article 27 of the basic Regulation.

4. On expiry of the period for which the benefit of the temporary importation arrangements has been granted with total relief from import duties under Article 27 (1) of the basic Regulation, the goods must either be dealt with in accordance with Article 28 of that Regulation or be placed under the temporary importation arrangements with partial relief from import duties.

Article 31

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

It shall apply from 13 June 1985.

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

Done at Brussels, 13 June 1984.

For the Commission
Karl-Heinz NARJES
Member of the Commission

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

ANNEX I

Cases provided for in Article 3 of the basic Regulation in which the competent authorities shall not require the provision of a security

1. Temporary importation of goods other than those specified in point 7 ^{and 8} without written declaration carried out in accordance with the provisions of Articles 12 and 13, except at the request of the competent authorities.
2. Temporary importation of goods by a state administration.
3. Temporary importation of materials belonging to airline, shipping or railway companies or to postal administrations and used by them in international traffic, subject to the materials being distinctively marked.
4. Temporary importation of packings, imported empty carrying indelible non-removable markings whose re-exportation, taking account of commercial practices, is not in doubt.
5. Temporary importation of materials for use in countering the effects of disasters by bodies approved by the competent authorities.
6. Until the adoption of new provisions, the temporary importation of goods for which exceptions to the provision of a guarantee are in force in the Member State of importation.
Each Member State shall inform the Commission of the cases where this provision is applied.
7. Temporary importation of radio and television production and broadcasting equipment and vehicles specially adapted for use for the above purpose, imported by public or private bodies established outside the customs territory of the Community, approved by the appropriate authorities of the importing Member State for the purposes of the admission of such equipment and vehicles under the temporary importation arrangements.
8. Temporary importation of instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant.

EUROPEAN COMMUNITY

INF 6

No A/000000

Original

**TEMPORARY IMPORTATION
INFORMATION SHEET**

See notes overleaf before completing the form.

1. Holder of temporary importation authorization

2. Person to whom application is addressed

4. Person to whom the information is addressed

5. Date on which the goods were placed under the arrangements
 Day Month Year

6. Latest date for re-exportation
 Day Month Year

3. APPLICATION (1)
 The undersigned, holder of the temporary importation authorization,
 representative of the holder of the temporary importation authorization,
 requests the issue of this information sheet.
 Place:
 Date:
 Day Month Year
 Signature:

7. Reference to basic Regulation application of Article

A	8. Marks and numbers – Number and kind of packages – Description of goods	9. CCT subheading
		10. Net quantity (2)
		11. Customs value
B	8. Marks and numbers – Number and kind of packages – Description of goods	'9 CN subheading';
		10. Net quantity (2)
		11. Customs value
C	8. Marks and numbers – Number and kind of packages – Description of goods	9. CCT subheading
		10. Net quantity (2)
		11. Customs value

12. Document covering the transport of the goods (1)
 T1 carnet TIR Rhine manifest CIM valid as T1 TIEx valid as T1 Community Transit Transfer Note valid as T1 other (specify)
 No of Day Month Year

13. Identification measures taken

14. TO BE FILLED IN BY THE COMPETENT AUTHORITIES OF THE MEMBER STATE OF DEPARTURE
 Amount of duties collected (in the currency of the Member State of departure)

BOX A	BOX B	BOX C
-------	-------	-------

Period taken into account for the collection:
 month(s)

Remarks:

Date:
 Day Month Year
 Stamp:

Signature:

(1) The appropriate box to be indicated like this

(2) Kilograms, litres, metres, square metres, etc.

15. REQUEST FOR VERIFICATION							
The responsible office shown below requests that the authenticity of this information sheet and the accuracy of the information it contains be verified.							
Place:							
Date: <table border="1" style="display: inline-table; border-collapse: collapse; width: 100px; height: 20px;"><tr><td style="width: 33%;"></td><td style="width: 33%;"></td><td style="width: 33%;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Day</td><td style="text-align: center; font-size: 8px;">Month</td><td style="text-align: center; font-size: 8px;">Year</td></tr></table>				Day	Month	Year	Stamp:
Day	Month	Year					
Signature:	RESPONSIBLE OFFICE						
16. RESULT OF VERIFICATION							
The control carried out by the responsible office shown below confirms that this information sheet (*)							
<input type="checkbox"/> has been certified by the competent authorities indicated and that the information it contains is accurate,							
<input type="checkbox"/> gives rise to the remarks in the annex hereto.							
Place:							
Date: <table border="1" style="display: inline-table; border-collapse: collapse; width: 100px; height: 20px;"><tr><td style="width: 33%;"></td><td style="width: 33%;"></td><td style="width: 33%;"></td></tr><tr><td style="text-align: center; font-size: 8px;">Day</td><td style="text-align: center; font-size: 8px;">Month</td><td style="text-align: center; font-size: 8px;">Year</td></tr></table>				Day	Month	Year	Stamp:
Day	Month	Year					
Signature:	RESPONSIBLE OFFICE						

(*) The appropriate box to be indicated like this

NOTES

A. General notes:

1. Boxes 1 to 13 shall be filled in either by the holder of the authorization for temporary importation or by his representative.
2. The form must be filled in so that it is legible and indelible, preferably using a typewriter. It shall not contain any erasures or superimposed corrections. Amendments shall be made by striking out the incorrect particulars and, where appropriate, adding those required. Any such amendments must be approved by the person who has filled in the sheet and endorsed by the competent authorities.

B. Special notes regarding the boxes below

1. Give the name and the full address, including postal code, if any, and the Member State.
2. Give the name and the full address, including postal code, if any, of the competent authority of the Member State of departure.
4. Give the name and the full address, including postal code, if any, and the Member State of the competent authority to which the information is supplied.
8. Give the marks and numbers, the number and the kind of packages. In the case of unpackaged goods, give the number of objects or, where appropriate, insert 'bulk'.
Give the usual commercial description of the goods or their tariff description. The description must correspond to that used in the documents shown in box 12.
14. Enter the amounts in national currency, one figure per subdivision of box, the last two subdivisions being reserved for fractions of a unit, if any.

EUROPEAN COMMUNITY

INF 6

No A/000000

Copy

**TEMPORARY IMPORTATION
INFORMATION SHEET**

1. Holder of temporary importation authorization

2. Person to whom application is addressed

4. Person to whom the information is addressed

5. Date on which the goods were placed under the arrangements

Day Month Year

6. Latest date for re-exportation

Day Month Year

3. APPLICATION (1)

The undersigned, holder of the temporary importation authorization, representative of the holder of the temporary importation authorization, requests the issue of this information sheet.

Place: _____

Date: _____

Day Month Year

Signature: _____

7. Reference to basic Regulation application of Article

A	8. Marks and numbers – Number and kind of packages – Description of goods	9. CCT subheading
		10. Net quantity (2)
		11. Customs value
B	8. Marks and numbers – Number and kind of packages – Description of goods	9. CCT subheading
		10. Net quantity (2)
		11. Customs value
C	8. Marks and numbers – Number and kind of packages – Description of goods	9. CCT subheading
		10. Net quantity (2)
		11. Customs value

12. Document covering the transport of the goods (1)

T1 carnet TIR Rhine manifest CIM valid as T1 TIEEx valid as T1 Community Transit Transfer Note valid as T1 other (specify)

No _____ of _____

Day Month Year

13. Identification measures taken

14. TO BE FILLED IN BY THE COMPETENT AUTHORITIES OF THE MEMBER STATE OF DEPARTURE

Amount of duties collected (in the currency of the Member State of departure)

BOX A	BOX B	BOX C
-------	-------	-------

Period taken into account for the collection: _____ month(s)

Remarks:

Date: _____

Day Month Year

Stamp: _____

Signature: _____

(1) The appropriate box to be indicated like this .

(2) Kilograms, litres, metres, square metres, etc.

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

*ANNEX III***PROVISIONS REGARDING INF 6 INFORMATION SHEET**

1. The paper to be used shall be white paper, free of mechanical pulp, dressed for writing purposes and shall weigh between 40 and 65 g/m².
2. The size of the form shall be 210 × 297 mm.
3. Member States shall be responsible for having the form printed.
4. The form shall bear an individual serial number.
5. The form shall be printed and completed in one of the official languages of the Community designated by the competent authorities of the Member State where the information sheet is issued. The part of the sheet forming the request for particulars shall be completed in one of the official languages of the Community designated by the competent authorities of the Member State which issued the sheet.
6. The competent authorities of the Member State which must make use of the information may request a translation, in the language, or one of the official languages of that Member State, of the information contained in the forms presented to them.

*ANNEX IV***PROFESSIONAL EQUIPMENT****A. Equipment for the press or for sound or television broadcasting**

- (a) Equipment for the press, such as:
 1. typewriters,
 2. photographic or cinematographic cameras,
 3. sound or image transmitting, recording or reproducing apparatus,
 4. blank sound or image recording media;
- (b) Sound broadcasting equipment such as:
 1. transmission and communication apparatus,
 2. sound recording or reproducing apparatus,
 3. testing and measuring instruments and apparatus,
 4. operational accessories (clocks, stop-watches, compasses, generating sets, transformers, batteries and accumulators, heating and ventilating apparatus, etc.),
 5. blank sound recording media;
- (c) Television broadcasting equipment such as:
 1. television cameras,
 2. telekinema,
 3. testing and measuring instruments and apparatus,
 4. transmission and retransmission apparatus,
 5. communication apparatus,
 6. sound or image recording or reproducing apparatus,
 7. lighting equipment,
 8. operational accessories (clocks, stop-watches, compasses, generating sets, transformers, batteries and accumulators, heating and ventilating apparatus, etc.),
 9. blank sound or image recording media,

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

10. film 'rushes',
 11. musical instruments, costumes, scenery, and other stage properties;
- (d) Vehicles designed or specially adapted for the purposes specified above.

B. Cinematographic equipment

- (a) Equipment such as:
1. cameras of all kinds,
 2. testing and measuring instruments and apparatus,
 3. camera 'dollies' and booms,
 4. lighting equipment,
 5. sound recording or reproducing apparatus,
 6. blank image or sound recording media,
 7. film 'rushes',
 8. operational accessories (clocks, stop-watches, compasses, generating sets, transformers, batteries and accumulators, heating and ventilating apparatus, etc.),
 9. musical instruments, costumes, scenery, and other stage properties;
- (b) Vehicles designed or specially adapted for the purposes specified above.

C. Other professional equipment

1. equipment for erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc., such as: tools; measuring, checking or testing equipment and instruments (temperature, pressure, distance, height, surface, speed, etc.) including electrical instruments (voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments, etc.) and jigs; apparatus and equipment for taking photographs of machines and plant during or after erection; apparatus for survey of ships,
2. equipment necessary for businessmen, business efficiency consultants, productivity experts, accountants and members of similar professions, such as: typewriters; sound transmitting, recording or reproducing apparatus; calculating instruments and apparatus,
3. equipment necessary for experts undertaking topographical surveys or geophysical prospecting work, such as: measuring instruments and apparatus; drilling equipment; transmission and communication equipment,
4. Material necessary for experts in their fight against pollution,
5. instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions,
6. equipment necessary for archaeologists, paleontologists, geographers, zoologists and other scientists,
7. equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, animals, etc.),
8. equipment necessary for lecturers to illustrate their lectures,
9. vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, travelling workshops and travelling laboratories, etc.

It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand-tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or earth moving or like projects.

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

*ANNEX V***TEACHING AIDS**

- (a) **Sound or image recorders or reproducers, such as**
- slide or film projectors (other than cinematographic projectors),
 - cinematographic projectors,
 - overhead projectors and episcopes,
 - tape-recorders, video recorders and kinescopes,
 - closed-circuit television;
- (b) **Sound and image media, such as**
- slides, film (other than cinematograph film) and microfilm,
 - cinematograph film,
 - sound recordings (tapes, records),
 - video tapes;
- (c) **Specialized material, such as**
- bibliographic and audio-visual material for libraries,
 - mobile libraries,
 - language laboratories,
 - equipment for simultaneous interpreting,
 - mechanical or electronic programmed teaching equipment,
 - articles specially designed for the teaching or vocational training of handicapped people;
- (d) **Other material, such as**
- wall pictures, models, diagrams, maps, plans photographs and drawings,
 - instruments, apparatus or models, designed solely for demonstrational purposes,
 - collections of articles accompanied by audio or visual teaching aids, prepared for the teaching of a subject (study kits),
 - instruments, apparatus, tools and machine tools for learning techniques or trades.

*ANNEX VI***TOURIST PUBLICITY (DOCUMENTATION AND MATERIAL)**

- (a) Material intended for display in the offices of accredited representatives or correspondants appointed by official national tourist organizations or in other premises approved by the customs authorities of the importing country: pictures and drawings, framed photographs and photographic enlargements, art books, paintings, engravings and lithographs, sculptures, tapestries, and other similar works of art;
- (b) Display material (showcases, stands and similar items, including the electrical or mechanical equipment required for their operation);
- (c) Documentary films, records, recorded magnetic tapes and other sound recordings for free information sessions, with the exception of those geared to commercial publicity and those normally put up for sale in the importing country;

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

- (d) Flags in reasonable quantities;
- (e) Dioramas, models, slides, printing blocks, photographic negatives;
- (f) Specimens of national handicrafts, local costumes and other similar examples of folklore, in reasonable quantities.

*ANNEX VII***WELFARE MATERIAL FOR SEAFARERS**

- (a) **Reading material, such as**
 - books of all types,
 - correspondence courses,
 - newspapers, journals and periodicals,
 - brochures giving information on welfare and leisure facilities in ports;
 - (b) **Audio-visual material, such as**
 - sound reproducers,
 - recorders using magnetically recorded tapes,
 - television receivers,
 - projectors,
 - recording on records or magnetic tapes (Language courses, radio broadcasts, music and entertainments),
 - exposed and developed film,
 - slides;
 - (c) **Sports gear, such as**
 - sportswear,
 - balls,
 - racquets and nets,
 - deck games,
 - equipment for athletics,
 - equipment for gymnastics;
 - (d) **Hobby material, such as**
 - parlour games,
 - musical instruments,
 - equipment and accessories for amateur theatre,
 - equipment for painting and drawing, sculpture, woodwork, metal work, and carpet-making;
 - (e) **Articles for religious activities (including clerical garments)**
 - (f) **Parts and accessories for welfare material**
-

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

*ANNEX VIII***TEMPORARY IMPORTATION**

Details under Article 23 of Council Regulation (EEC) No 3599/82 of 21 December 1982

Member State
.....

Year:

Authorizations granted in the
course of six
months' period

Series No	CN subheading	Description	Date of authorization	Customs value	Time limit granted	Description of the particular circumstances without economic effect

*ANNEX IX***Goods excluded from entitlement to partial relief**

All consumable products.

Goods, the use of which is likely to adversely affect the economy of the Community particularly because of the ratio between their period of economic use and the length of stay envisaged.

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

ANNEX X

TEMPORARY IMPORTATION

Details under Article 27 (2) of Council Regulation (EEC) No 3599/82 of 21 December 1982

Member State:
.....Year:
Authorizations granted in the
course of six
months' period

Series No	CN subheading	Description	Date of the authorization	Customs value	Time limit granted	Reasons(s) for which temporary importation under total relief as provided for in Title II cannot be granted

TEMPORARY IMPORTATION: Regulation (EEC) N° 1751/84

ANNEX XI

List of goods which may be temporarily admitted on presentation and acceptance of an ATA Carnet

*Regulation (EEC) No 3599/82**Goods*

Articles 7 and 8	Professional equipment
Article 9	Goods for display or use at an exhibition, fair, symposium or similar event
Article 10	Teaching aids
Article 11	Scientific equipment
Article 15 (e)	Samples which are representative of the particular category of goods and which are intended for demonstration purposes with a view to obtaining orders for similar goods
Article 18 (a)	Positive cinematograph films, printed and developed, intended for projection prior to commercial use'

COUNCIL REGULATION (EEC) No 2096/87 ON THE TEMPORARY IMPORTATION OF CONTAINERS

**COUNCIL REGULATION (EEC) No 2096/87
of 13 July 1987
on the temporary importation of containers**

- O.J. No L 196/87 of 17.07.87, p. 4 -

COUNCIL REGULATION (EEC) No 2096/87 ON THE TEMPORARY IMPORTATION OF CONTAINERS

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Regulation (EEC) No 3599/82 ⁽⁴⁾, as amended by Regulation (EEC) No 1620/85 ⁽⁵⁾, established general arrangements for temporary importation which did not include means of transport;

Whereas Community legislation should also cover means of transport; whereas temporary importation allowing the use without payment of import duties of imported containers which do not satisfy the conditions of Article 9 and 10 of the Treaty, where such containers are intended for re-export, entails derogations from the provisions of the Common Customs Tariff;

Whereas it is appropriate to establish common rules with regard to the use in internal traffic of containers thus admitted free of duty, to fix the length of stay of these containers in the Community and to lay down the conditions of application of the temporary admission arrangements; whereas these provisions are necessary in order to attain one of the objectives of the Community; whereas the Treaty has not provided the necessary powers, other than those of Article 235;

Whereas, in order to ensure uniform implementation of this Regulation, it is necessary to make provision for a Community procedure whereby the relevant implementing provisions may be adopted; whereas close and effective cooperation in this field between the Member States and the Commission should be organized through the Committee for Customs Procedures with Economic Impact established by Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements ⁽⁶⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Under temporary importation arrangements containers, whether or not loaded with goods, which do not satisfy

the conditions laid down in Articles 9 and 10 of the Treaty and which are intended to be subsequently re-exported outside the customs territory of the Community, may be used within that territory in accordance with the conditions laid down in this Regulation, with total relief from import duties and with no prohibition or restriction on importation.

Article 2

For the purposes of this Regulation:

- (a) 'container' shall mean an article of transport equipment (lift-van, movable tank, demountable body or other similar structure):
- fully or partially enclosed to constitute a compartment intended for containing goods,
 - of a permanent character and accordingly strong enough to be suitable for repeated use,
 - specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,
 - designed for ready handling, particularly when being transferred from one mode of transport to another,
 - designed to be easy to fill and to empty, and having an internal volume of one cubic metre or more.

Platform flats shall be treated as containers.

Moreover, derogations may be authorized in accordance with the procedure laid down in Article 15. In accordance with the procedure, the definition of containers may be supplemented to take account of technical developments.

The term 'container' shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term 'container' shall not include vehicles, accessories or spare parts of vehicles, or packaging;

- (b) 'import duties' shall mean the duties defined in Article 1 (2) of Regulation (EEC) No 3599/82;
- (c) 'customs authority' shall mean any authority competent to apply customs rules, even if that authority is not part of the customs administration;
- (d) 'internal traffic' shall mean the carriage of goods loaded in the customs territory of the Community for subsequent unloading in that territory.

⁽¹⁾ OJ No C 4, 7. 1. 1984, p. 3.

⁽²⁾ OJ No C 104, 16. 4. 1984, p. 116.

⁽³⁾ OJ No C 248, 17. 9. 1984, p. 6.

⁽⁴⁾ OJ No L 376, 31. 12. 1982, p. 1.

⁽⁵⁾ OJ No L 155, 14. 6. 1985, p. 54.

⁽⁶⁾ OJ No L 188, 20. 7. 1985, p. 1.

COUNCIL REGULATION (EEC) No 2096/87 ON THE TEMPORARY IMPORTATION OF CONTAINERS

Article 3

1. The temporary importation of containers approved for transport under customs seal or simply bearing marks shall be authorized without any formalities as soon as they are brought into the customs territory of the Community on behalf of their owners, their operators or the representatives of either of those.

2. Containers other than those referred to in paragraph 1 shall be admitted for temporary importation if this is authorized by the customs authority of the Member State in which the placing of the said containers under such arrangements is requested.

Article 4

The rules concerning recognition of approval for the transport under customs seal of containers admitted for temporary importation shall be determined in accordance with the procedure laid down in Article 15.

Article 5

Containers placed under temporary importation arrangements may remain in the customs territory of the Community for a maximum period of 12 months. However, where particular circumstances so warrant, this period may be extended in order to permit their authorized use.

Article 6

The conditions concerning the placing of the containers referred to in Article 3 (2) and the goods referred to in Article 10 under temporary importation arrangements shall be determined in accordance with the procedure laid down in Article 15.

Article 7

The cases where and conditions under which the placing of the containers referred to in Article 3 (2) and the goods referred to in Article 10 under temporary importation arrangements is subject to the provision of a security shall be determined in accordance with Article 15.

Article 8

The customs authority shall take any supervision or control measures necessary to ensure that this Regulation is implemented correctly by the person benefiting from the arrangements or by the user of the container.

Article 9

Containers placed under temporary importation arrangements may be used in internal traffic before being re-exported from the customs territory of the Community. However, the containers may be used only once during each stay in a Member State for transporting goods which are loaded within the territory of that Member State and are intended to be unloaded within the territory of the

same Member State, where the containers would otherwise have to make a journey unladen within the said Member State.

Article 10

The customs authority shall admit for temporary importation any spare parts, accessories and normal equipment for containers which are imported separately from the containers for which they are intended.

Article 11

1. Temporary importation arrangements shall be finally discharged when the container placed under them is exported outside the customs territory of the Community or placed with a view to subsequent export :

- in a free zone, or
- under warehouse arrangements, or
- under inward processing arrangements with the system of suspension.

2. In exceptional cases the customs authorities may finally discharge the temporary importation arrangements by allowing the container to be :

- released for free circulation,
- placed under arrangements for processing under customs control,
- destroyed under the supervision of the customs authority (waste and scrap resulting from this destruction may itself be re-exported outside the customs territory of the Community or be dealt with in one of the other ways for which provision is made in this Article),
- abandoned to the Exchequer where national regulations provide for this possibility.

Final discharge of the arrangements under the conditions referred to in the first subparagraph may take place either directly or after placing in a free zone or under one of the arrangements referred to in paragraph 1.

3. Defective parts and spare parts removed from containers as a result of repair or maintenance must be dealt with in one of the ways provided for in paragraphs 1 and 2.

Article 12

The provisions of this Regulation shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value; or the protection of industrial and commercial property.

Article 13

Until such time as Community provisions are established in the field in question, this Regulation shall not affect the application by the Member States of reliefs in respect

COUNCIL REGULATION (EEC) No 2096/87 ON THE TEMPORARY IMPORTATION OF CONTAINERS

of armed forces stationed in the customs territory of a Member State in accordance with Article 136 of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty⁽¹⁾ as last amended by Regulation (EEC) No 3822/85⁽²⁾.

Article 14

The Committee for Customs Procedures with Economic Impact may examine any matter concerning the application of this Regulation raised by its chairman either on his own initiative or at the request of the representative of a Member State.

Article 15

The provisions necessary for the implementation of this Regulation shall be adopted in accordance with the procedure provided for in Article 31 of Regulation (EEC) No 1999/85.

Article 16

This Regulation shall enter into force on 1 July 1987.

It shall apply six months after the entry into force of the implementing provisions to be adopted in accordance with the procedure mentioned in Article 15.

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

Done at Brussels, 13 July 1987.

For the Council

The President

P. SIMONSEN

⁽¹⁾ OJ No L 105, 23. 4. 1983, p. 1.

⁽²⁾ OJ No L 370, 31. 12. 1985, p. 22.

Commission Regulation (EEC) No 4027/88: Provisions for the temporary importation of containers

COMMISSION REGULATION (EEC) No 4027/88
of 21 December 1988
laying down provisions for the temporary importation of containers

- O.J. No L 355 of 23.12.1989, p. 22 -

MODIFIED BY:

1. Commission Regulation (EEC) No 1737/89 of 19 June 1989
(O.J. No L 171 of 20.6.89, p. 30)

Commission Regulation (EEC) No 4027/88: Provisions for the temporary importation of containers

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2096/87 of 13 July 1987 on the temporary importation of containers⁽¹⁾, and in particular Article 15 thereof,

Whereas arrangements for the temporary importation of containers should be established pursuant to Regulation (EEC) No 2096/87;

Whereas certain terms used to define containers should themselves be defined;

Whereas different procedures need to be adopted for containers which are marked in a specified way and those which are not so marked; whereas containers approved for transport under customs seal are always so marked;

Whereas the rules concerning recognition of approval for the transport under customs seal of containers admitted for temporary importation should be determined;

Whereas only containers complying with the conditions laid down in Annex 4 to the 1972 Customs Convention on Containers or Annex 7 to the TIR Convention can be recognized as approved for transport under customs seal; whereas such approval must therefore be accorded by a State party to either the 1956 Customs Convention on Containers, the 1972 Customs Convention on Containers or the TIR Convention;

Whereas the conditions governing authorization of the use of the arrangements for the temporary importation of containers should be adopted; whereas the obligations of users should be established so that the customs authorities can carry out the checks needed to ensure that Community provisions are correctly applied;

Whereas the requirements that a customs document be produced and a security lodged should be reserved for exceptional cases where there is reasonable doubt or a serious risk that the obligation to re-export will not be complied with and where the payment of any resulting customs debt cannot be guaranteed, in cases where the containers are not marked as required;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Procedures with Economic Impact,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL

Article 1

1. (a) 'Basic Regulation' shall mean Council Regulation (EEC) No 2096/87 of 13 July 1987 on the temporary importation of containers.
- (b) 'Person benefiting from the arrangements' shall mean the operator of a container or his representative.
- (c) 'Operator' of a container shall mean the person who, whether or not its owner, has effective control of its movements.
- (d) 'Person' shall mean :
 - a natural person,
 - a legal person, or
 - where this possibility is provided for by the rules in force, an association of persons recognized as having the capacity to carry out legal acts without having the status of a legal person.
- (e) 'Transport under customs seal' shall mean the use of a container to transport goods which are identified by the sealing of the container.
- (f) 'Demountable body' shall mean a loading compartment which has no independent means of movement and is specifically designed to be transported on a road vehicle, the chassis of such vehicles and the lower bodywork frame being specially designed for that purpose. This definition shall cover also movable cases which form loading compartments specifically designed for combined transport.
- (g) 'Partially enclosed containers' shall mean equipment generally consisting of a floor and a superstructure marking off a loading space equivalent to that of a closed container; the superstructure is generally made up of metal members forming the frame of a

⁽¹⁾ OJ No L 196, 17. 7. 1987, p. 4.

Commission Regulation (EEC) No 4027/88: Provisions for the temporary importation of containers

container; containers of this type may also comprise one or more lateral or frontal walls; in some cases there is only a roof attached to the floor by uprights; this type of container is used in particular for the carriage of bulky goods (motor cars, for example).

- (h) 'Platform flats' shall mean loading platforms without a superstructure, or with partial superstructure only, of the same length and width as containers and possessing top and bottom corner fittings located on the side of the platform to enable the same anchoring and lifting devices to be used as for containers.
- (i) 'Accessories and equipment of the container' shall mean in particular the following devices, even if they are removable:
- (i) equipment for controlling, modifying or maintaining the temperature inside the container;
 - (ii) small appliances, such as temperature or impact recorders, designed to indicate or record variations in environmental conditions and impact;
 - (iii) internal partitions, pallets, shelves, supports, hooks and similar devices used for stowing goods.

2. Notwithstanding the last indent of Article 2 (a) of the basic Regulation, the term 'container' shall apply also to containers used in air transport having an internal volume of less than one cubic metre.

Article 2

1. Containers which are placed under the temporary importation arrangements upon discharge of inward processing arrangements in the Community shall be treated in the same way as containers imported into the customs territory of the Community.

2. The containers referred to in paragraph 1 shall be placed under temporary importation arrangements on the date on which they are first used under the arrangements.

3. For the purposes of drawing up the discharge provided for under the inward processing relief arrangements the operator shall issue to the holder of the inward processing authorization a certificate replacing the documents provided for in Article 61 (3) of Council Regulation (EEC) No 3677/86 of 24 November 1986 laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements⁽¹⁾.

⁽¹⁾ OJ No L 351, 12. 12. 1986, p. 1.

TITLE II

SPECIAL PROVISIONS CONCERNING THE TEMPORARY IMPORTATION OF CONTAINERS PURSUANT TO ARTICLE 3 (1) OF THE BASIC REGULATION

CHAPTER 1

Provisions concerning containers

Section 1

Markings Article 3

1. The temporary importation provided for in Article 3 (1) of the basic regulation shall apply without customs formalities to containers, whether or not they have been approved for transport under customs seal, on which the following information has been durably marked in an appropriate and clearly visible place:

- (a) the identity of the owner or operator;
- (b) the identification marks and numbers given to the container by the owner or operator;
- (c) the tare weight of the container, including all its permanently fixed equipment; and
- (d) the country to which the container belongs.

However, the marking referred to in subparagraph (c) shall not be required in the case of swap bodies used in combined road-rail transport and the marking referred to in subparagraph (d) shall not be required in the case of containers used in air transport.

2. The country to which the container belongs may be shown either in full or by means of the ISO alpha-2 country code provided for in International Standard ISO 3166 or by the distinguishing initials used to indicate the country of registration of motor vehicles in international road traffic or, in the case of swap bodies used in combined road-rail transport, by a number. The identity of the owner or operator may be shown by either his name or an established number or form of indication, symbols such as emblems or flags being excluded.

Section 2

Recognition of approval

Article 4

Containers which:

- (a) bear, in addition to the information provided for in Article 3 (1), the following details, which shall be put on the approval plate in accordance with the provisions referred to in Article 6:
 - the manufacturer's serial number (manufacturer's number); and
 - if they are covered by type approval, the identification numbers or letters of the type;

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- (b) comply with the technical conditions referred to in Article 6; and
- (c) have been approved by a Member State or by one of the countries listed in Annex II in accordance with the procedures provided for in Article 6,

shall be recognized as approval for transport under customs seal.

Article 5

Containers recognized as being approved for transport under customs seal in accordance with Article 4 which have been temporarily imported into the Community may be used under any transport arrangements involving customs sealing.

Article 6

For the purposes of this Regulation the technical conditions applying to containers which may be approved for transport under customs seal and the procedures concerning such approval shall be in accordance with those contained respectively in the first and second parts of Annex 7 to the TIR Convention annexed to Council Regulation (EEC) No 2112/78 of 25 July 1978 concerning the conclusion of the Customs Convention on the international transport of goods under cover of TIR carnets (TIR convention) of 14 November 1975 at Geneva⁽¹⁾. Any amendment which has entered into force relating to Annex 7 to the TIR Convention shall apply also for the purposes of this Regulation.

Article 7

1. If it is found that containers which have been approved do not comply with the technical conditions referred to in Article 6, the customs office shall refuse to recognize the validity of the approval, unless the defects found are of minor importance and do not involve any risk of fraud.

2. Where a container has a major defect and so no longer complies with the standards under which it was approved for transport under customs seal, the customs authority shall inform the person responsible for the container so that he may restore the container to the condition it was in when approved, provided the repairs can be carried out rapidly. When the container has been appropriately repaired it may proceed to its destination under customs seal. If the container is not appropriately repaired or if the person responsible for it prefers to have it repaired in the country in which it was approved, the customs authority shall:

- (a) refuse to seal the container and refuse authorization for its use in transport in cases where sealing is considered necessary; or

- (b) remove the container from use while the contents are transferred to another means of transport; or
- (c) authorize it to continue its journey in accordance with the relevant procedures where there is no danger of smuggling, loss or damage to the goods transported in the container, the defect in question being indicated on the transit documents.

To ensure that the container is appropriately repaired the customs authority should, where it considers it necessary, have the approval plate removed.

Where the customs authority has the approval plate removed or where a major defect is discovered in a group of containers so that they no longer comply with the standards under which they were approved for transport under customs seal, the authority responsible for approval or, where appropriate, the customs administration responsible for approval must be notified accordingly. The authority responsible for the initial approval must be invited to participate in the procedure for the issue of a new approval where this procedure takes place within the Community.

- 3. A container is considered to have a major defect if:
 - (a) goods can be removed from, or introduced into, the sealed part of the container without leaving visible traces of tampering or without breaking the customs seal;
 - (b) customs seals cannot be simply and effectively affixed to it;
 - (c) it contains concealed spaces where goods may be hidden;
 - (d) all spaces capable of holding goods are not readily accessible for customs inspection.

CHAPTER 2

Provisions applicable to the persons benefiting from the arrangements pursuant to Article 8 of the basic Regulation

Article 8

For the purposes of Article 3 (1) of the basic Regulation, the persons benefiting from the arrangements must:

- (a) be represented in the customs territory of the Community and supply to the customs authority of every Member State where the containers are to be kept, such information as may be necessary to identify the representative and the extent of his representative functions;
- (b) at the request of the customs authority of every Member State where the containers are kept, supply that authority with details of where and when the containers entered or left the customs territory of the Community and of the movements of the said containers within each Member State.

⁽¹⁾ OJ No L 252, 28. 9. 1978, p. 1.

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TITLE III

SPECIAL PROVISIONS CONCERNING THE TEMPORARY IMPORTATION OF CONTAINERS PURSUANT TO ARTICLE 3 (2) OF THE BASIC REGULATION

CHAPTER 1

The granting of the benefit of the arrangements

Article 9

1. An operator, or his representative, wishing to benefit from the arrangements for the temporary importation of containers pursuant to Article 3 (2) of the basic Regulation must lodge an application with the relevant customs office of the Member State where the containers to be placed under the arrangements are introduced into the customs territory of the Community.
2. The application must be in writing, in any form accepted by the customs authority. It must include the following information :
 - (a) name, business name and address of the operator or his representative ;
 - (b) an undertaking to comply with Article 8 (b).
3. The application may cover more than one temporary importation operation.
4. For a single temporary importation operation the application shall be replaced by the list referred to in Article 11.

Article 10

1. The customs office at which the application is lodged shall take a decision and where appropriate shall issue a temporary importation authorization, hereinafter referred to as an 'authorization'.
2. Authorization shall be granted only for containers which can be identified when they are re-exported.
3. The authorization shall be signed by the relevant customs office, which shall retain a copy. It shall indicate, in particular, the means by which the operator must supply the information referred to in Article 8 (b).
4. The authorization may cover more than one temporary importation operation.
5. For a single temporary importation operation, authorization shall be replaced by the customs authority's acceptance of the list referred to in Article 11.

CHAPTER 2

Placing under temporary importation arrangements of the containers referred to in Article 3 (2) and the goods referred to in Article 10 of the basic Regulation

Article 11

1. For the purposes of applying Article 6 of the basic Regulation the placing of the containers and goods referred to in Article 10 of the basic Regulation under temporary importation arrangements shall be subject to their being presented at the customs office.
2. Where the customs office has reason to doubt that the obligation to re-export will be complied with, the production of a list may be required. This list must indicate :
 - (a) the name, business name and address of the operator or his representative ;
 - (b) the means of identifying the containers ;
 - (c) the number of containers and the quantity and type of the goods referred to in Article 10 of the basic Regulation.

Article 12

For the purposes of applying Article 7 of the basic Regulation, where the customs office considers that there is a serious risk that the obligation to re-export will not be complied with and that the payment of the customs debt which may arise cannot be guaranteed, the lodging of a security shall be required.

Article 13

For the purposes of applying Article 10 of the basic Regulation, spare parts must be intended for the repair of temporarily imported containers, small repairs and maintenance being authorized under the temporary importation arrangements for containers. Container accessories and normal container equipment may be imported either with a container for subsequent re-export separately or with another container, or separately for subsequent re-export with a container.

TITLE IV

GENERAL PROVISIONS

Article 14

Where the persons benefiting from the arrangements prove that the container has not been used for a certain length of time, such non-use shall constitute a particular circumstance justifying an extension of the maximum period, as provided for in Article 5 of the basic Regulation.

Article 15

1. The customs shall, *inter alia*, carry out spot checks on containers during normal customs inspections in order to ensure that the conditions for using temporary

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importation arrangements are being complied with and in particular to ensure that the containers meet the technical requirements referred to in Article 6.

2. Users of the arrangements shall submit to all supervision and inspection measures prescribed by the customs authority.

3. Where it is found that during or in connection with a temporary importation operation an infringement or irregularity has occurred in a given Member State, that Member State shall recover any duties or other charges which may be due, without prejudice to the institution of criminal proceedings.

4. The findings of the customs authorities of a Member State during inspections carried out under the arrangements shall have the same legal force in other Member States as findings by the customs authorities of those Member States.

Article 16

1. Article 9 of the basic Regulation shall be interpreted with reference to the explanatory note contained in Annex I.

2. The provisions of the first and second parts of Annex 7 to the TIR Convention referred to in Article 6 shall be applied in accordance with the explanatory notes contained in the third part of that Annex.

3. Annex 7 to the TIR Convention and the Annexes to this Regulation shall form an integral part of this Regulation.

Article 17

This Regulation shall enter into force on 1 January 1989.

It shall apply from 1 July 1989.

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

Done at Brussels, 21 December 1988.

For the Commission
COCKFIELD
Vice-President

Commission Regulation (EEC) No 4027/88: Provisions for the temporary importation of containers

ANNEX I

EXPLANATORY NOTE ON THE APPLICATION OF ARTICLE 9 OF THE BASIC REGULATION

NOTES

1. Containers placed under temporary importation arrangements may be used without restriction throughout the period during which they remain within the customs territory of the Community, which may not exceed 12 months, for the transport of goods loaded within the customs territory of the Community which are to be unloaded within that territory.
2. However, the use of containers placed under temporary importation arrangements for internal transport within each Member State (transport of goods loaded within the territory of a Member State for unloading within the territory of that Member State) shall be limited to a single journey during each stay in a Member State and to situations where the containers in question would otherwise have to travel empty within that Member State. It shall be possible to return several times to a given Member State in the period during which the containers remain within the customs territory of the Community.

Example: A container is introduced into the customs territory of the Community on 1 January by Member State A and is re-exported on 31 December from Member State B. In the year during which it remains under the arrangements it carries out the following operations:

- Member State A: entry loaded — transport — unloading — loading — transport — unloading — loading — transport — exit to Member State B
- Member State B: entry loaded — transport — unloading — loading — transport — unloading — exit unladen to Member State C
- Member State C: entry unladen — journey to loading point — loading — transport — unloading — loading — transport — exit to Member State A
- Member State A: entry loaded — transport — unloading — journey unladen — loading — transport — exit to Member State B
- Member State B: entry loaded — transport — unloading — loading — transport — unloading — loading — transport — re-export

ANNEX II

LIST OF COUNTRIES REFERRED TO IN ARTICLE 4 OF THIS REGULATION

Afghanistan	Hungary	Romania
Albania	Iran	Sierra Leone
Algeria	Israel	Solomon Islands
Australia	Jamaica	Sweden
Austria	Japan	Switzerland
Bulgaria	Jordan	Trinidad and Tobago
Byelorussian Soviet Socialist Republic	Kampuchea	Tunisia
Cameroon	Korea (Republic of)	Turkey
Canada	Kuwait	Ukrainian Soviet Socialist Republic
Chile	Liechtenstein	Union of Soviet Socialist Republics
China	Malawi	United States of America
Cuba	Malta	Uruguay
Cyprus	Mauritius	Yugoslavia
Czechoslovakia	Morocco	
Finland	New Zealand	
German Democratic Republic	Norway	
	Poland	

PROCESSING UNDER CUSTOMS CONTROL: REGULATION (EEC) No 2763/83

COUNCIL REGULATION (EEC) No 2763/83

of 26 September 1983

on arrangements permitting goods to be processed under customs control
before being put into free circulation

O.J. L272 of 05.10.1983, p. 1

MODIFICATIONS (within the text)

- Regulation (EEC) 283/85 (modification of the list)
(O.J. L30 of 02.02.1985)
- Regulation 630/85 (modification of the list)
(O.J. L72 of 13.03.1985)
- Regulation (EEC) N° 2110/85 (modification of the list)
(O.J. N° L198 of 25.07.1985, p. 3)
- Regulation (EEC) N° 355/85 (modification of the list)
(O.J. N° L43 of 20.02.1986, p. 1)
- Regulation (EEC) N° 4151/87 (modification of the list)
(O.J. N° L 391 of 31.12.1987, p. 1)
- Regulation (EEC) N° 4032/88 (modification of the list)
(O.J. N° L 355 of 23.12.1988, p. 36)

IMPLEMENTING REGULATION

Regulation (EEC) N° 3548/84 (O.J. N° L331 of 19.12.1984)

REGULATION (EEC) N° 2763/83:

TITLE I

General principles

Article 1

1. This Regulation lays down the rules governing the arrangements for the processing of goods under customs control (hereinafter referred to as 'the arrangements').
2. Under the arrangements, non-Community goods are allowed into the customs territory of the Community for the purposes of processing which alters their description or state, without being subject to import duties, and the products resulting from the processing are put into free circulation at the rate of import duty appropriate to them.
3. For the purposes of this Regulation:
 - (a) 'Community goods' means goods:
 - wholly obtained or produced in the customs territory of the Community, without the addition of goods imported from third countries,

PROCESSING UNDER CUSTOMS CONTROL: REGULATION (EEC) No 2763/83

- imported from countries or territories not forming part of the customs territory of the Community which have been released for free circulation in a Member State in accordance with the Treaties,
 - obtained or produced in the customs territory of the Community either exclusively from goods referred to in the second indent, or from goods referred to in the first and second indents;
- (b) 'import goods' means non-Community goods placed under the arrangements;
- (c) 'processed products' means all products resulting from processing;
- (d) 'goods in the unaltered state' means import goods which have not undergone any processing;
- (e) 'import duties' means not only customs duties and charges having equivalent effect but also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;
- (f) customs authority' means any authority competent to apply customs rules, even if that authority is not part of the customs administration;
- (g) 'person' means either a natural or a legal person.

Article 2

1. Goods in column I of the list in the Annex and intended to undergo the processing referred to in column II of that list may benefit from the arrangements.
2. The list may be amended by the Council acting unanimously on a proposal from the Commission.
3. However, in an emergency, temporary measures may be taken with a view to supplementing the list. Such measures shall be valid for a maximum of six months. They shall be adopted in accordance with the procedure laid down in Article 28 (2) and (3) of Directive 69/73/EEC⁽¹⁾, as last amended by Directive 83/89/EEC⁽²⁾.

TITLE II

Issue of the authorization

Article 3

1. The use of the arrangements shall be conditional on the issue, by the customs authority of the Member

⁽¹⁾ OJ No L 58, 8. 3. 1969, p. 1.
⁽²⁾ OJ No L 59, 5. 3. 1983, p. 1.

State in which the processing is to be carried out, of an authorization.

2. The authorization shall be issued at the request of the person who carries out the processing or who arranges for it to be carried out on his behalf.

This person shall supply, with his application all the information required for issue of the authorization.

Article 4

Authorization shall be granted only:

- (a) to persons established in the Community;
- (b) to persons who provide all the guarantees which the customs authority considers appropriate;
- (c) if the customs authority is able to exercise control over the processing;
- (d) if it is possible to identify the import goods in the processed products;
- (e) if the description or state of these goods at the time the arrangements are applied to them can no longer be economically restored after the processing;
- (f) if use of the system cannot result in evasion of the effects of rules concerning origin and quantitative restrictions applicable to imported goods;
- (g) in cases where the necessary conditions have been fulfilled for the arrangements to contribute towards creating or maintaining the activity of processing goods in the Community without the essential interests of Community producers of similar goods being adversely affected.

Article 5

1. The conditions under which the arrangements are used shall be set out in the authorization.
2. The holder of the authorization is required to notify the customs authority of all factors arising after the issue of that authorization which are likely to influence its continuation or contents.
3. Where the circumstances under which the authorization was issued are found to have changed, the customs authority shall, in consequence alter the contents of that authorization.

Article 6

Cases where the authorization shall be revoked or considered as being null and void shall be determined in accordance with the procedure set out in Article 28 (2) and (3) of Directive 69/73/EEC.

PROCESSING UNDER CUSTOMS CONTROL: REGULATION (EEC) No 2763/83

Article 7

The placing of goods under the arrangements may be conditional upon the provision of a security in order to ensure that any customs debt which may be incurred in respect of these goods will be paid.

Article 8

1. The customs authority may permit the holder of an authorization to arrange for a third party to carry out the processing on his behalf.
2. The holder of the authorization and, if necessary, any third party who carries out the processing on behalf of the holder shall be obliged to consent to any supervision or inspection measures laid down by the customs authority.

TITLE III

Functioning of the arrangements*Article 9*

The conditions for placing goods under the arrangements shall be determined in accordance with the procedure laid down in Article 28 (2) and (3) of Directive 69/73/EEC.

Article 10

The arrangements shall be discharged when the processed products or the goods in the unaltered state are :

- (a) put into free circulation ;
- (b) exported outside the customs territory of the Community ;
- (c) placed in a free zone or under another customs procedure or placed again under customs control for processing ;
- (d) destroyed under the supervision of the customs authority ; the waste and scrap resulting from this destruction may themselves be dealt with in one or other of the ways provided for in this Article ;
- (e) abandoned to the Exchequer where national regulations provide for this possibility ;

all the other conditions for using the arrangements having been observed.

Article 11

When the products processed under the terms of the authorization are put into free circulation, the import duties shall be collected at the rates or amounts applicable to those products on the date of acceptance of the declaration of their being put into free circulation. This date shall also be taken into account in determining the other factors for taxing these products.

However :

- where the import goods fulfilled the conditions for receiving preferential import treatment, the

processed products may also benefit from such preferential treatment where it exists for such products,

- where the waste and scrap resulting from the processing cease to have any value, no import duties shall be collected on them.

Article 12

In the event of withdrawal from the arrangements and where a customs debt arises in respect of goods in the unaltered state or a processed product, other than through the putting into free circulation of that product, the amount of import duties shall be determined on the basis of the taxation factors relevant to the import goods at the time of acceptance of the declaration that the goods were placed under the arrangements.

TITLE IV

Final provisions*Article 13*

1. In order to ensure that Article 4 (g) is applied correctly and uniformly, the Member States shall notify the Commission, provided that the economic significance of the processing warrants such a notification, of the factors which led the customs authority to :

- (a) issue authorizations for processing under customs control ;
- (b) reject application for such authorizations.

2. The conditions under which the notifications referred to in paragraph 1 shall be carried out, and under which these notifications shall be examined by the Committee referred to in Article 14, shall be determined in accordance with the procedure referred to in Article 28 (2) and (3) of Directive 69/73/EEC.

Article 14

The Committee set up by Directive 69/73/EEC may examine any matter relating to the application of this Regulation which is raised by its chairman, either on his own initiative or at the request of the representative of a Member State.

Article 15

The provisions required for implementing this Regulation, except for Articles 1, 2 (1) and (2), 7, 12 and 14, shall be laid down in accordance with the procedure defined in Article 28 (2) and (3) of Directive 69/73/EEC.

Article 16

This Regulation shall enter into force on 1 January 1984.

It shall apply with effect from 1 January 1985.

PROCESSING UNDER CUSTOMS CONTROL: REGULATION (EEC) No 2763/83

ANNEX

List referred to in Article 2

Column I	Column II
Goods for which processing under customs control is authorized	Processing which may be carried out
Goods of any kind	Processing into samples presented as such or put up into sets
Goods of any kind	Reduction to waste and scrap or destruction
Goods of any kind	Denaturing
Goods of any kind	Recovery of parts or components
Goods of any kind	Separation and/or destruction of damaged parts
Goods of any kind	Processing to correct the effects of damage suffered
Raw or unmanufactured tobacco falling within heading No 2401	Processing into tobaccos partially or totally stripped falling within heading No 2401 of the combined nomenclature and into tobacco refuse, falling within subheading 2401 30 00 of the combined nomenclature
Tobaccos falling within Chapter 24 of the combined nomenclature	Processing into tobacco powder and/or agglomerated tobacco in the form of sheets or strip falling within subheading 2403 91 00 or 2403 99 90 of the combined nomenclature
Products falling within subheadings 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00, 2707 99 30, 2707 99 91, 2707 99 99 and 2710 00 of the combined nomenclature	Processing into products falling within subheading 2710 00 71 of 2710 00 75 of the combined nomenclature
Crude oils falling within subheadings 2707 99 11 and 2707 99 19 of the combined nomenclature	Processing into products falling within subheadings, 2707 10 99, 2707 20 90, 2707 30 90, 2707 50 91, 2707 50 99, 2707 99 30, 2902 20 90, 2902 30 90, 2902 41 00, 2902 42 00, 2902 43 00 and 2902 44 90 of the combined nomenclature
Dichromium trioxide falling within heading No 2819 of the combined nomenclature	Processing into chromium falling within subheading 8112 20 31 of the combined nomenclature
Goods of any kind	Usual forms of handling permitted in customs warehouses or in free zones in accordance with Directive 71/235/EEC'
<ul style="list-style-type: none"> — Palm oil falling within CN code 1511 10 10, or — Palm stearin falling within CN code 1511 90 19, or — Palm olein falling within CN code 1511 90 91, or — Coconut oil falling within CN code 1513 11 10, or — Palm kernel oil falling within CN code 1513 21 11, or — Babassu oil falling within CN code 1513 29 30 	<p>Processing resulting in :</p> <ul style="list-style-type: none"> — Mixture of fatty acids falling within CN codes 1519 11, 1519 12 and 1519 19 — Pure fractions of fatty acids falling within CN codes 2915 70 10, 2915 70 90, 2915 90 00, 2916 15 00 and 2916 19 90 — Mixture of methyl esters of fatty acids falling within CN code 3823 90 99 — Pure fraction of methyl esters of fatty acids falling within CN codes 2915 70 10, 2915 70 90, 2915 90 00, 2916 15 00 and 2916 19 90 — Mixture of fatty alcohols falling within CN code 1519 30 — Fatty pure alcohols falling within CN codes 2905 16 90, 2905 17 00 and 2905 19 90 — Glycerine falling within CN code 1520 10'

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N°3548

COMMISSION REGULATION (EEC) No 3548/84
of 17 December 1984

laying down certain provisions for the application of Regulation (EEC) No 2763/83 on arrangements permitting goods to be processed under customs control before being put into free circulation

O.J. n° L331 of 19.12.1984, p. 5.

MODIFICATIONS (within the text)

1. Commission Regulation (EEC) No 2361/87 of 31 July 1987
(O.J. No L 215 of 5.8.87, p. 9)

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) No 3548

TITLE I

Authorizing use of the arrangements; entry of goods for the arrangements'*Article 1*

1. The application for authorization referred to in Article 3 (2) of Regulation (EEC) No 2763/83, hereinafter referred to as the 'basic Regulation', shall be made in writing. It shall be signed and shall contain at least the following information:

- (a) the name or business name and address of the applicant and where the person carrying out the processing is not the same as the applicant, the name or business name and address of that person;
 - (b) the trade and/or technical description of the goods;
 - (c) the estimated quantity of goods;
 - (d) the estimated value of goods;
 - (e) an indication of the Common Customs Tariff classification of the goods;
- For information purposes. Only the tariff heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the processing under customs control;
- (f) the nature of the processing operation;
 - (g) the trade and/or technical description of the processed products to be obtained;
 - (h) the rate of yield or, where appropriate, the method by which the rate will be established;
 - (i) the period within which the goods entered for the arrangements are to be dealt with in one of the ways provided for in Article 10 of the basic Regulation;
 - (j) the place where the processing operation is to be carried out.

2. Before issuing the authorization the customs authority shall check that the conditions for use of the arrangements are fulfilled.

The authorization may cover one or more processing operations as the case may be.

3. The authorization shall be made out in writing.

It shall be dated and signed and shall contain at least the following information:

- (a) the name or business name and address of the holder of the authorization and where the person carrying out the processing operation is not the same as the holder of the authorization, the name or business name and address of that person;
- (b) the trade and/or technical description of the goods;

- (c) the quantity of goods for which use of the arrangements is authorized;
- (d) the estimated value of goods;
- (e) an indication of the Common Customs Tariff classification of the goods;
- (f) the nature of the processing operation;
- (g) the trade description of the processed products to be obtained;
- (h) the rate of yield or, where appropriate, the method by which the rate will be established;
- (i) the period within the goods entered for the arrangements are to be dealt with in one of the ways provided for in Article 10 of the basic Regulation;
- (j) the place where the processing operation is to be carried out.

The authorization must also give reference to the application. Where the information specified in this paragraph is given in the form of a reference to the application, the application shall form an integral part of the authorization.'

Article 1a

Entry of goods for the arrangements for processing under customs control, hereinafter referred to as the "arrangements", shall be subject to the lodging at a competent customs office, under the conditions laid down by this Regulation, of a declaration of entry for processing under customs control, hereinafter referred to as the "declaration".

The person making the declaration is hereinafter referred to as the "declarant".

Article 2

1. The declaration referred to in Article 1a shall be made out on a form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85⁽¹⁾.

2. The declaration referred to in paragraph 1 must also contain, should the need arise:

- in box 44, the reference to the authorization,
- in box 47, the elements to be taken into consideration for the calculation of the import duties to be applied under Article 12 of the basic Regulation.

3. The description of the goods given in the declaration referred to in paragraph 1 must correspond to the description given in the authorization.

⁽¹⁾ OJ No L 179, 11. 7. 1985, p. 4.'

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) No 3548

Article 3

The provision of Article 4 (3) to (5) and of Articles 5 to 10 of Commission Regulation (EEC) No 1751/84 (*) shall apply *mutatis mutandis*.

Article 4

1. The customs authority may allow the lodging of the declaration also to be considered an application under Article 3 (2) of the basic Regulation. In that case, the authorization for processing under customs control shall be given by means of the acceptance of the declaration and the said acceptance shall be subject to the conditions for granting the authorization.

2. Where paragraph 1 is applied, the declaration referred to in Article 1a must be accompanied by a document made out by the declarant containing the following information to the extent that it is necessary and cannot be entered in box 44 :

- (a) where the person applying to use the arrangements is not the same as the declarant, the name or business name and address of that person ;
- (b) where the person carrying out the processing is not the same as the applicant or declarant, the name or business name and address of that person ;
- (c) the nature of the processing operation ;
- (d) the trade description of the processed products to be obtained ;
- (e) the rate of yield or, where appropriate, the method by which the rate will be established ;
- (f) the period within which the goods entered for the arrangements are to be dealt with in one of the ways provided for in Article 10 of the basic Regulation.

Such accompanying document shall form an integral part of the declaration.

TITLE II

Operation and discharge of the arrangements*Article 5*

Processing shall be carried out in accordance with the conditions laid down by the customs authority.

Article 6

Discharge of the arrangements shall be based either on the quantities of imported goods corresponding, according to the rate of yield, to the processed products or on the quantity of goods in the unaltered state which have been dealt with in one of the ways provided for in Article 10 of the basic Regulation.

(1) OJ n° L171 of 29.6.1984, p.1

Article 7

When the processed products are released for free circulation, their customs value shall be one of the following, at the option of the interested party, such option being exercised at the time of acceptance of the entry for release for free circulation :

- the customs value, determined at or about the same time, of identical or similar goods produced in any third country, or
- the selling price of the products, provided it is not influenced by a relationship between buyer and seller, or
- the selling price in the Community of identical or similar goods, provided it is not influenced by a relationship between buyer and seller, or
- the customs value of the imported goods plus the costs of the processing.

Article 8

1. When, at the time when they were placed under the arrangements, the imported goods fulfilled the conditions entitling them to preferential tariff treatment, the processed products may be charged at a rate of duty equivalent to the preferential rate of duty which would have applied to identical products under the preferential arrangements concerned, provided that :

- (a) the document entitling the imported goods to the said preferential treatment is produced ;
- (b) at the time of acceptance by the customs authority of the entry for release for free circulation of the processed products, the preferential tariff treatment in question is applicable to products identical to the processed products.

2. If the preferential arrangements provided for in paragraph 1 for the imported goods are granted with reference to tariff quotas or to tariff ceilings, the granting of the rate referred to in paragraph 1 for the processed products shall also be subject to the condition that the preferential arrangements should be applicable to imported goods at the date of acceptance by the customs authority of the entry for release for free circulation. In this case, the quantity of imported goods actually used in manufacture of the processed products released for free circulation shall be charged against the tariff quotas or ceilings in force at the time of acceptance of the entry for release for free circulation.

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N°3548

Article 9

1. When, at the time of acceptance of the entry for release for free circulation, specific measures of commercial policy are provided for in respect of the goods in the unaltered state, the release for free circulation of the processed products shall not be subject to the application of these measures unless such measures are also provided for with regard to products identical to the processed products.

In this case, these measures must be applied to the quantity of goods in the unaltered state actually used in the manufacture of the processed products which have been put into free circulation.

2. 'Specific measures of commercial policy' means non-tariff measures established in the framework of the common commercial policy by Community provisions regarding arrangements applicable to the importation of goods, such as protective measures, quantitative restrictions or limits and import prohibitions.

TITLE III

Communication of information and its examination by the Committee*Article 10*

1. The Member States shall communicate the following information to the Commission:

- (a) for each authorization where the value of the goods to be imported for any given operator and for any calendar year exceeds 100 000 ECU, the particulars provided for in Annex I;
- (b) for each application for authorization rejected because the economic conditions provided for under Article 4 (g) of the basic Regulation are not deemed to have been fulfilled, the particulars provided for in Annex II.

2. The information in question shall be communicated before the end of the month following the calendar month in which the authorization was issued or the application for authorization rejected.

3. The information shall be circulated by the Commission to the other Member States. Should it give rise to comment by a Member State or by the chairman of the Committee referred to in Article 14 of the basic Regulation it shall be examined by the said Committee.

Article 11

This Regulation shall enter into force on 1 January 1985.

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N° 3548

CONFIDENTIAL

ANNEX I

ARRANGEMENTS FOR PROCESSING UNDER CUSTOMS CONTROL

Return of information as required by Article 10 (1) (b)
of Council Regulation (EEC) No 3548/84Member State :
.....Year : 19 ..
Applications rejected
during the month of

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed			Processing technique and processed goods ⁽¹⁾	Reason for rejection of application	Remarks
	NIMEXE code or tariff subheading No	Description and quality as they appear from the application or the rejection decision ⁽¹⁾	Estimated value and quantity ⁽²⁾			
1	2	3	4	5	6	7

⁽¹⁾ The particulars of the description and quality shall be as precise as possible, so that it may be determined whether goods of the same description are available in the Community or whether they have the required qualities.⁽²⁾ Quantity : (a) Weight (tonnes); (b) No of units; (c) Hectolitres (hl); (d) Length : (m).⁽³⁾ Information about the processing technique must not be such as to reveal any trade secrets.

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N° 3548

CONFIDENTIAL

ANNEX II

ARRANGEMENTS FOR PROCESSING UNDER CUSTOMS CONTROL

Return of information as required by Article 10 (1) (a)
of Council Regulation (EEC) No 3548/84Member State :
.....

Year : 19 ..

Authorizations granted
during the month of

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed			Processing technique and processed goods (1)	Date of expiry of authorization	Remarks
	NIMEXE code or tariff subheading No	Description and quality as they appear from the application or authorization (1)	Estimated value and quantity (2)			
1	2	3	4	5	6	7

(1) The particulars of the quality shall be supplied only if they have a direct bearing on the refusal of authorization.

(2) Quantity : (a) Weight (tonnes) ; (b) No of units ; (c) Hectolitres (hl) ; (d) Length : (m).

(3) Information about the processing technique must not be such as to reveal any trade secrets.

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N° 3318/85

COMMISSION REGULATION (EEC) No 3318/85
of 27 November 1985
on the annulment or revocation of authorizations for processing under customs
control

- O.J. N° L 317 of 28.11.1985, p. 13 -

PROCESSING UNDER CUSTOMS CONTROL: Regulation (EEC) N° 3318/85

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation ⁽¹⁾, and in particular Article 6 thereof,

Whereas Article 6 of Regulation (EEC) No 2763/83 provides that cases where the authorization shall be revoked or considered as being null and void shall be determined in accordance with the procedure set out in Article 28 (2) and (3) of Council Directive 69/73/EEC ⁽²⁾; whereas it is therefore important to determine cases in which the validity of an authorization is affected for reasons specifically relating to the arrangements for processing under customs control;

Whereas such reasons concern the conditions governing the issue of authorizations under those arrangements and, also, failure to observe the obligations imposed by the arrangements;

Whereas whether or not the invalidation should be retro-active or deferred will depend on the degree to which the holder of the authorization is responsible for its issue or for non-compliance with the conditions for its use;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Processing Arrangements;

HAS ADOPTED THIS REGULATION:

Article 1

An authorization shall be annulled when it has been issued on the basis of incorrect or incomplete information furnished by the applicant although:

- (a) he knew or should reasonably have known that the information concerned was incorrect or incomplete, and
- (b) the authorization would not have been issued to him on the basis of correct or complete particulars.

The authorization shall be annulled by decision of the customs authority and the holder of the authorization notified accordingly.

The annulment shall take effect from the date of issue of the authorization.

⁽¹⁾ OJ No L 272, 5. 10. 1983, p. 1.

⁽²⁾ OJ No L 58, 8. 3. 1969, p. 1.

Article 2

1. An authorization shall be revoked, when, in cases other than those provided for in Article 1:

- (a) a condition laid down for its issue has not been or is no longer fulfilled; or
- (b) its holder fails to fulfil an obligation imposed under the arrangements.

However, the customs authority may refrain from revoking the authorization when:

- the holder fulfils his obligations within a time limit set by the customs authority, or
- when the failure to fulfil an obligation is without any real consequence as regards the correct operation of the arrangements.

2. The revocation shall be by decision of the customs authority and the holder of the authorization notified accordingly.

Article 3

1. The revocation referred to in Article 2 shall take effect from the date of such notification.

However, the customs authority may:

- (a) in exceptional cases, where legitimate interests of the holder of the authorization so require, defer the date when revocation takes effect;
- (b) decide that the revocation shall take effect from the date on which the customs authority determined the failure to fulfil an obligation.

2. The revocation shall not effect goods which, at the moment of its entry into effect, have already been placed under the arrangements by virtue of the revoked authorization.

However, the customs authority may, within the period which it shall set, require that such goods be dealt with in one of the ways provided for in Article 10 of Regulation (EEC) No 2763/83.

Article 4

This Regulation shall apply without prejudice to the provisions relating to the amendment of an authorization.

Article 5

This Regulation shall be without prejudice to national rules governing the rendering null or void of authorizations for reasons not specific to the arrangements for processing under customs control.

Article 6

This Regulation shall enter into force on 1 July 1986.

COMMISSION REGULATION (EEC) N° 3787/86 ON THE ANNULMENT OR REVOCATION OF
AUTHORIZATIONS ISSUED

COMMISSION REGULATION (EEC) No 3787/86
of 11 December 1986
on the annulment or revocation of authorizations issued under certain customs
procedures with economic impact

- O.J. N° L350 of 12.12.1986, p. 14 -

COMMISSION REGULATION (EEC) N° 3787/86 ON THE ANNULMENT OR REVOCATION OF AUTHORIZATIONS ISSUED

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2763/83 of 26 September 1983 on arrangements permitting goods to be processed under customs control before being put into free circulation ⁽¹⁾, as last amended by Regulation (EEC) No 2110/85 ⁽²⁾, and in particular Article 6 thereof,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements ⁽³⁾, and in particular Article 12 thereof,

Having regard to Council Regulation (EEC) No 2473/86 of 24 July 1986 on outward processing relief arrangements and the standard exchange system ⁽⁴⁾, and in particular Article 8 thereof,

Whereas Commission Regulation (EEC) No 3318/85 of 27 November 1985 on the annulment or revocation of authorizations for processing under customs control ⁽⁵⁾ specifies the cases where the said authorization is annulled or revoked as well as the consequences deriving therefrom;

Whereas Article 12 of Regulation (EEC) No 1999/85 and Article 8 of Regulation (EEC) No 2473/86 provide that cases where the authorization is to be revoked and cases where it is found null and void, as well as the consequences deriving therefrom, are to be determined in accordance with the procedure laid down in Article 31 (2) and (3) of Regulation (EEC) No 1999/85;

Whereas identical rules should be established for the annulment or revocation of authorizations issued under either of the abovementioned customs procedures with economic impact and whereas it is appropriate, for reasons of clarity, to consolidate the appropriately amended provisions of Regulation (EEC) No 3318/85 and the new provisions in a single Regulation;

Whereas it is necessary for application of those provisions of this Regulation which concern authorizations for outward processing and standard exchange to be postponed until 1 January 1988;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Processing Arrangements,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation shall apply to authorizations issued under one of the customs procedures with economic impact established by the following Regulations:

- (a) Regulation (EEC) No 2763/83 on arrangements permitting goods to be processed under customs control before being put into free circulation;
- (b) Regulation (EEC) No 1999/85 on inward processing relief arrangements;
- (c) Regulation (EEC) No 2473/86 on outward processing relief arrangements and the standard exchange system.

Article 2

An authorization shall be annulled when it has been issued on the basis of incorrect or incomplete information furnished by the applicant although:

- (a) he knew or should reasonably have known that the information concerned was incorrect or incomplete, and
- (b) the authorization would not have been issued to him on the basis of correct or complete particulars.

The authorization shall be annulled by decision of the customs authority and the holder of the authorization notified accordingly.

The annulment shall take effect from the date of issue of the authorization.

Article 3

1. An authorization shall be revoked, when, in cases other than those provided for in Article 2:

- (a) a condition laid down for its issue has not been or is no longer fulfilled, or
- (b) its holder fails to fulfil an obligation imposed under the arrangements.

However, the customs authority may refrain from revoking the authorization when:

- the holder fulfils his obligations within a time limit set by the customs authority, or
- when the failure to fulfil an obligation is without any real consequence as regards the correct operation of the arrangements.

⁽¹⁾ OJ No L 272, 5. 10. 1983, p. 1.

⁽²⁾ OJ No L 198, 30. 7. 1985, p. 3.

⁽³⁾ OJ No L 188, 20. 7. 1985, p. 1.

⁽⁴⁾ OJ No L 212, 2. 8. 1986, p. 1.

⁽⁵⁾ OJ No L 317, 28. 11. 1985, p. 13.

COMMISSION REGULATION (EEC) N° 3787/86 ON THE ANNULMENT OR REVOCATION OF AUTHORIZATIONS ISSUED

2. The revocation shall be by decision of the customs authority and the holder of the authorization notified accordingly.

Article 4

1. The revocation referred to in Article 3 shall take effect from the date of such notification.

However, the customs authority may :

- (a) in exceptional cases, where legitimate interests of the holder of the authorization so require, defer the date when revocation takes effect ;
- (b) decide that the revocation shall take effect from the date on which the customs authority determined the failure to fulfil an obligation.

2. The revocation shall not effect goods which, at the moment of its entry into effect, have already been placed under the arrangements by virtue of the revoked authorization.

However, the customs authority may, within the period which it shall set, require that such goods be dealt with in one of the ways provided for in :

- Article 10 of Regulation (EEC) No 2763/83, where the authorization is for processing under customs control ;
- Article 18 (1) and (2) (a) and (c) to (f) of Regulation (EEC) No 1999/85, where the authorization is for inward processing ;

— Article 10 (2) of Regulation (EEC) No 2473/86 where the authorization is for outward processing or standard exchange.

Article 5

This Regulation shall apply without prejudice to the provisions relating to the amendment of an authorization.

Article 6

This Regulation shall be without prejudice to national rules governing the rendering null or void of authorizations for reasons not specific to the customs procedures with economic impact referred to in Article 1.

Article 7

Regulation (EEC) No 3318/85 is hereby repealed.

Article 8

This Regulation shall enter into force on 1 January 1987. However, the provisions relating to authorizations issued under the outward processing relief arrangements or the standard exchange system referred to in Article 1 (c) shall apply from 1 January 1988.

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

Done at Brussels, 11 December 1986.

For the Commission

COCKFIELD

Vice-President